

**REVENUE:** Revenue Impact Statement Issued

**FISCAL:** Fiscal Impact Issued

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**Action:** Do Pass

**Vote:** 5-0-0

**Yeas:** Hass, Morse, Rosenbaum, Telfer, Burdick

**Nays:** 0

**Exc.:** 0

**Prepared By:** Dae Baek, Economist

**Meeting Dates:** 2/19

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**WHAT THE BILL DOES:** Allows payment of additional property taxes one tax year at a time when property taxes are added to an assessment or tax roll due to correction of error in prior tax years. Allows payment in chronological order with the additional taxes for the earliest tax year added to the tax year following the tax year in which correction is made. Leaves current practice intact for roll corrections of centrally assessed properties. Allows prepayment. Applies to roll corrections made on or after the effective date of this bill. Takes effect on the 91<sup>st</sup> day after adjournment sine die.

**ISSUES DISCUSSED:**

- Correction of property tax error cases in Jackson County

**EFFECT OF COMMITTEE AMENDMENTS:** None

**BACKGROUND:** Currently when property taxes are added to an assessment or tax roll due to correction of error or omission of property in prior tax years, all the additional taxes are to be paid in the tax year following the tax year in which the correction is made.

In 2007-09, roll corrections due to correction of error or omission averaged \$5 million a year. While this bill allows payment of additional property taxes one tax year at a time when property taxes are added to an assessment or tax roll due to correction of error, it keeps the current practice for correction of omitted property and centrally assessed property.