

**Fiscal:** May have fiscal impact, but no statement yet issued

**Revenue:** May have revenue impact, but no statement yet issued

**Meeting Dates:** 02/09

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**WHAT THE MEASURE DOES:**

Clarifies that refund made for correction in property taxes owed resulting from appeal is made to individual who filed the appeal. Aligns time limitation for property tax refunds with time limitation for roll corrections (five years). Authorizes refund due to proration of taxes for destroyed or damaged property and clarifies refund is made to applicant of the proration. Extends certain property tax rules currently applicable to manufactured structures to floating homes. Increases threshold for cancelling delinquent property taxes from five to ten dollars, aligning with current threshold for refunds.

**ISSUES DISCUSSED:**

**EFFECT OF COMMITTEE AMENDMENT:**

No amendment.

**BACKGROUND:**