BILL SUMMARY
2nd Session of the 54th Legislature

Bill No.:	**HB 3119**
Version:	**CS**
Request Number:	**10477**
Author:	**Rep. Sean Roberts**
Date:	**3/12/2014**
Impact:	**No Known Direct Cost**

Research Analysis

HB3119 extends the amount of time that a taxpayer has to file a written complaint with the county assessor from 20 to 30 days after receiving a written notice that the taxpayer's property has increased. If the taxpayer is unable to personally appear at a scheduled informal hearing to discussed the disputed valuation, the assessor must give the taxpayer at least three opportunities to reschedule. Furthermore, the county board of equalization also must provide at least three dates, spaced between at least ten days, for the taxpayer to appear and make a presentation of evidence.

Prepared By: Quyen Do

Fiscal Analysis

The measure relates to allowing multiple dates for taxpayers to appear to protest a valuation of property. At present, no indication exists that the provisions of the measure will result in a measureable direct cost to a county. Information continues to be gathered.

Prepared By: Mark Tygret

Other Considerations

None.

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