

3087

Sponsor(s): Representative Cairnes

Brief Title: Prescribing procedures for administrative appeals of tax assessments.

HB 3087 - DIGEST

Declares that, except as otherwise specifically provided by statute, an agency shall award, or a qualified party may apply to the superior court and the court shall award a qualified party that prevails in a decision in an administrative appeal of a tax assessment, fees and other expenses, including reasonable attorneys' fees and fees and other expenses incurred in the appeal to the superior court, unless the court finds that the tax assessment was substantially justified or that circumstances make an award unjust.