

5023

Sponsor(s): Senators Swecker, Winsley, Snyder, Goings, Franklin and Rasmussen

Brief Title: Redefining "special assessment" for the purposes of tax deferrals for senior citizens and disabled persons.

SB 5023 - DIGEST

Defines local government and local improvement districts.

Declares that "special assessment" means an assessment levied in a local improvement district or otherwise levied by a local government to pay for all or part of the costs of a local improvement and that may be levied only for the special benefits to be realized by real property because of a local improvement.