

1455

Sponsor(s): Representatives Ericksen, Lovick, Barlean and Thomas;
by request of Department of Revenue

Brief Title: Correcting errors related to property tax levies.

HB 1455 - DIGEST

(AS _____ OF HOUSE 2ND READING 3/11/99)

Declares that, if an error has occurred in the levy of property taxes that has caused all taxpayers within a taxing district, other than the state, to pay an incorrect amount of property tax, the assessor shall correct the error by making an appropriate adjustment to the levy for that taxing district in the succeeding year. The adjustment shall be made without including any interest. If the governing authority of the taxing district determines that the amount of the adjustment in the succeeding year is so large as to cause a hardship for the taxing district or the taxpayers within the district, the adjustment may be made on a proportional basis over a period of not more than three consecutive years.