

HB 2892 - DIGEST

Provides for declarations to defer property taxes for years following the first year, the county assessor is not required to verify the information in the declaration on an annual basis; however, the assessor shall verify such information at least once every fourth year in which a declaration to defer property taxes is filed under this act.

Allows the department to conduct audits of the administration by county assessors of the property tax deferral program under this chapter as it deems necessary.