

HB 1208-S2.E - DIGEST

(DIGEST AS ENACTED)

Authorizes a county treasurer to: (1) Begin collection of certain taxes and assessments once the treasurer completes the yearly tax roll; and

(2) Use a verification of payment rather than a stamp to show evidence of payment of the real estate excise tax.

Makes payment dates for diking, drainage, and sewerage improvement district assessments the same as for property taxes.

Changes the requirement when property tax refund claims must be made.

Authorizes local taxing districts to levy additional property taxes under certain circumstances.

Revises procedural requirements for local governing bodies' consideration of open space tax applications for property located in incorporated areas.