

**HB 1217-S2 - DIGEST**

(AS OF HOUSE 2ND READING 3/05/13)

Requires a taxpayer, within sixty days from the date a petition challenging the assessed value of commercial property is either postmarked for delivery or delivered in person to the county board of equalization, to submit to the clerk of the county board of equalization income and expense statements for the two years prior to the assessment date.