

SSB 5276 - H AMD 453

By Representative Nealey

WITHDRAWN 4/15/2015

1 On page 2, line 13, after "(1)" insert "(a)"

2 Beginning on page 2, line 37, after "taxes." strike all material
3 through "authority" on page 3, line 3 and insert the following:

4 "(b) Except as otherwise provided in this subsection (1)(b), no
5 manifest error cancellation or correction, including a cancellation
6 or correction made due to a definitive change of land use
7 designation, (~~shall~~) may be made for any period more than three
8 years preceding the year in which the error is discovered. However, a
9 manifest error cancellation or correction, including a cancellation
10 or correction made due to a definitive change of land use
11 designation, may be made for a period more than three years preceding
12 the year in which the error is discovered if authorized by the county
13 legislative authority and the manifest error cancellation or
14 correction would result in a refund or reduction of taxes for a
15 property owner"

EFFECT: Clarifies that corrections for manifest errors that are more than three years old would be allowed only where the correction would benefit the property owner.

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