

SSB 5276 - H AMD 470

By Representative Nealey

ADOPTED 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 may be made for a period
10 more than three years preceding the year in which the error is
11 discovered if authorized by the county legislative authority and the
12 manifest error cancellation or correction would result in a refund or
13 reduction of taxes for a 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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