DEPARTMENT OF TAXATION
2018 Fiscal Impact Statement

1. Patron Patrick A. Hope

2. Bill Number HB 190

House of Origin:
_____ **Introduced**
_____ **Substitute**
_____ **Engrossed**

3. Committee Senate Finance

4. Title Real Property Tax; Applications to Boards of Equalization

Second House:
_X_ **In Committee**
_____ **Substitute**
_____ **Enrolled**

5. Summary/Purpose:

This bill would clarify the receipt date for local boards of equalization for applications for relief sent electronically. The bill would provide that the date the applicant sends the application electronically would be considered the date of receipt by the governing body if the sender complies with the procedures for such electronic submission.

Under current law, the date by which applications must be made by property owners or lessees for relief is set by the governing body of any county or city and must not be earlier than 30 days after the termination of the date set by the assessing officer to hear objections to the assessments. There is no specific provision for electronic filing under current law.

The effective date of this bill is not specified.

6. Budget amendment necessary: No

7. No Fiscal Impact. (See Line 8.)

8. Fiscal implications:

There would be no state or local revenue impact as a result of this bill.

9. Specific agency or political subdivisions affected:

All counties and cities.

10. Technical amendment necessary: No

11. Other comments:

Under current law, a circuit court within each city and each county, or the board of supervisors in a county with a with a county executive or county manager form of government, must appoint a board of equalization to hear appeals of real property

assessments in each tax year immediately following the year of a general reassessment or annual or biennial assessment.

Alternatively, any county or city that uses the annual assessment method or the biennial assessment method, may elect to create a permanent board of equalization to hear appeals of real property assessments.

Boards of equalization are established for the purpose of hearing complaints of inequalities wherein the property owners allege a lack of uniformity in assessment, or errors in acreage in such real estate assessments.

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Proposal

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cc : Secretary of Finance

Date: 2/13/2018 SK
DLAS File Name: HB190F161