

Highlight of House Bill 202

- Moves the deadline for submitting the tax digest from August 1 to September 1;
- Authorizes counties to share staff resources in their assessor's office or create a regional appraisal office;
- Requires the five-year history to be published one week before setting the county millage rate;
- Eliminates the ¼ mill of state ad valorem recovery since the state no longer collects an ad valorem tax;
- Clarifies that the three-year property valuation lock only applies when the value is lowered through an appeal to the board of equalization, arbitrator, hearing officer, court or when the board of assessors stipulates it in a negotiated settlement with the taxpayer;
- Returns the deadline for non-homesteaded, non-real property mobile homes from May 1 to April 1 of each year;
- Increases the fine for failure to display a current mobile home decal to a minimum of \$100 (\$300 maximum) per violation;
- Authorizes the tax commissioner, with consent of the taxpayer, to send tax bills electronically;
- Authorizes the use of the most applicable proposed millage rate on the annual assessment notice;
- Requires a settlement conference between the taxpayer and the board of assessors prior to an appeal to superior court;
- Requires the fair market value of real and personal property to be shown on the PT 61 real estate transfer form to help counties comply with the one-year value cap required by law;
- Authorizes the grand jury to remove members of the board of equalization at the request of the superior court clerk when evidence exists that a board member has not received the required training or fails to properly perform his or her duties;
- Requires board of equalization members to complete an additional 20 hours of training after every three-year term;
- Requires the Department of Revenue to publish a manual, to be updated annually, for the board of equalization; and