

HB 2439 -- Property Tax Statements

Sponsor: Silvey

This bill prohibits penalties and interest from being charged on a real property tax bill when there is clear and convincing evidence that the county made an error or omission in determining the taxes. If a taxpayer discovers and believes that an error or omission has occurred after the taxes are due but before they are paid, the taxpayer must pay any penalties and interest and submit a written request for a refund. If the county commission approves the refund, the county collector must refund the amount of the penalties, interest, and taxes or credit the amount against the taxpayer's tax liability for the following year.