

HB 1424 -- COLLECTION OF PROPERTY TAXES (Franz)

COMMITTEE OF ORIGIN: Committee on Ways and Means

This bill changes the laws regarding the collection of property taxes. In its main provisions, the bill:

(1) Specifies that in counties adopting a charter form of government after January 1, 2008, the county collector will continue to collect a 7% fee for the collection of delinquent and back taxes if provided for by the charter. Currently, this only applies to Jefferson County;

(2) Specifies that a county adopting a charter form of government after January 1, 2008, will continue to have a tax maintenance fund. Currently, this only applies to Jefferson County;

(3) Authorizes counties of the first and second classification to collect and disburse property taxes using electronic records;

(4) Specifies that the county collector-treasurer will assume all duties, compensation, fee schedules, and requirements of the collector-treasurer if a county of the third or fourth classification abolishes its township form of government or a county collector becomes a collector-treasurer;

(5) Requires county auditors in first and second classification counties to have access to all records for county-issued licenses and to receive a monthly listing of the licenses issued with the specified related information from each county office issuing the licenses. Currently, these county auditors are required to countersign all county-issued licenses and keep a record of them; and

(6) Requires county collectors in first and second classification counties to file with the county clerk and auditor by the fifteenth day of each month a detailed statement of all taxes and license fees collected during the preceding month and to disburse those funds, less commissions, to the appropriate taxing entities and the Department of Revenue. Taxing authorities are required to request notification of current taxes paid under protest by February 1, and county collectors must provide the information by March 1.

FISCAL NOTE: No impact on state funds in FY 2011, FY 2012, and FY 2013.