

HCS HB 2944 -- SENIOR CITIZEN HOMESTEAD TAX CREDIT (Billington)

COMMITTEE OF ORIGIN: Special Committee on Property Tax Reform

Under the provisions of this bill, once an eligible taxpayer qualifies for the Homestead Property Tax Credit for seniors citizens, such taxpayer must maintain his or her eligibility without needing to reapply each year. The tax credit must continue to be automatically applied to the eligible taxpayer's homestead until the tax year in which such taxpayer relocates or dies, which must be certified within 90 days of the date of either event. If a credit is granted in error due to the taxpayer failing to notify the collector of relocation or death, the county can remedy the error.

This bill requires the tax statement to include a note informing the taxpayer that it is his or her responsibility to notify the county if he or she is no longer eligible for the tax credit.

The bill clarifies that real property tax imposed by a county or by a political subdivision within the county includes, but is not limited to: tax levies for debt service, tax levies for operating purposes, and tax levies for capital improvements and projects.

This bill requires the Department of Health and Senior Services (DHSS) to establish a secure electronic portal that is accessible to each county if an appropriation is provided. This portal must allow county designees to access certain information to determine the death status of recipients of the senior property tax credit. If no appropriation is provided to establish this portal, DHSS must provide to each county a list of all individuals whose deaths were recorded within the county between July 1st of the preceding year to June 30th of the current year. This list must be provided by July 30th of each year.

The bill requires each county designee to implement procedures to determine whether a change of ownership has occurred for any homestead receiving the senior property tax credit before issuing the property tax statement each year.

This bill requires any payment of real or personal property taxes made through the United States Postal Service (USPS) to be postmarked by January 5th, and payments made through other means must be received by December 31st.

The bill allows township collectors to accept partial or installment payments of real and personal property taxes prior to delinquency.

This bill allows counties to extend the deadline for real or personal property tax payments by no more than 30 days if a county experiences certain difficulties that delay the preparation of mailing of real or personal property tax statements.

The bill allows assessors or certain other county designees a grace period of no more than 10 days following the deadline for certain forms that are sent through USPS and postmarked prior to the due date.