

**SUMMARY OF
PROPOSED
CHANGES TO
PROPERTY TAX
RELIEF CODES**

**Reorganization
Renumbering
Simplification
No policy changes**



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Affected Sections of Code

- **59-2 Part 12**
- **59-2 Part 18**
- **59-2 Part 19**



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Proposed Structure

- New Code Section 59-2a
- Part 1 General Provisions
 - Part 2 Renter's Credit
- Part 3 Homeowner's Credit (Circuit Breaker)
 - Part 4 Abatement for Indigent Individuals
 - Part 5 Veteran Armed Forces Exemption
- Part 6 Active-Duty Armed Forces Exemption
 - Part 7 Discretionary Deferral
 - Part 8 Nondiscretionary Deferral for Property with Qualifying Increase
- Part 9 Nondiscretionary Deferral for Elderly Property Owners (CB 75+)



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Goals of Bill

- Clean-up any duplication, confusing code, or overlap.
- Make the Tax Relief programs easier for counties to administer from a code standpoint.
- Allow for future changes to Tax Relief code to be directed and surgical.



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Status of Bill

- 1st draft of bill has been created, not yet public.
- Draft has been shared with the Property Tax Division of the Tax Commission and the leadership of the Auditor UAC group.
- The intention would be to have a final draft of the bill published and ready for vote by the Interim committee for the next interim session.



QUESTIONS?





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