

59-2-1220 Extension of time for filing claim -- County authority to make refunds.

- (1) The commission or a county may extend the time for filing a claim until December 31 of the year the claim is required to be filed, if the commission or county finds that good cause exists to extend the deadline.
- (2)
 - (a) For purposes of this Subsection (2):
 - (i) "Abatement" means the amount of property taxes accrued that constitutes a tax abatement for the poor in accordance with Subsection 59-2-1202(7).
 - (ii) "Credit" means a homeowner's credit or renter's credit authorized by this part.
 - (iii) "Property taxes due" means the taxes due on a claimant's property:
 - (A) for which an abatement or a credit is granted by a county or the commission; and
 - (B) for the calendar year for which the abatement or credit is granted.
 - (iv) "Property taxes paid" is an amount equal to the sum of:
 - (A) the amount of the property taxes the claimant paid for the taxable year for which the claimant is applying for the abatement or credit; and
 - (B) the amount of the abatement or credit the county or the commission grants.
 - (b) A county or the commission granting an abatement or a credit to a claimant shall refund to that claimant an amount equal to the amount by which the claimant's property taxes paid exceed the claimant's property taxes due, if that amount is \$1 or more.

Amended by Chapter 221, 2001 General Session

Amended by Chapter 310, 2001 General Session