

H.B. 11

PROPERTY TAX AMENDMENTS

SENATE COMMITTEE AMENDMENTS

AMENDMENT 1

FEBRUARY 7, 2019 1:07 PM

Senator **Curtis S. Bramble** proposes the following amendments:

1. *Page 12, Line 366 through Page 13, Line 374:*

366 (B) The county assessor shall notify the commission of a qualified real property's
367 inflation adjusted value within 15 business days after the date on which the county assessor
368 receives notice that a person dissatisfied with the decision of a county board of equalization
369 files an appeal with the commission.

370 (iii) A person may not appeal a county assessor's calculation of inflation adjusted
371 value **but may appeal the fair market value of a qualified real property** .

372 [~~2~~] (3) (a) Except as provided in Subsection [~~2~~] (3)(b) and for purposes of
373 Subsection [~~1~~] (2), a taxpayer shall make an application to appeal the valuation or the
374 equalization of the taxpayer's real property on or before the later of: