

COMMITTEE ON WAYS & MEANS
HOUSE OF REPRESENTATIVES AMENDMENTS TO H.C.R. 2023
(Reference to printed resolution)

- 1 Page 1, line 15, strike "for property taxes paid"
- 2 Line 18, after the comma insert "SUBJECT TO SUBSECTION C, PARAGRAPH 3 AND
- 3 SUBSECTION I OF THIS SECTION,"
- 4 Line 19, strike "OF THE PRIMARY"
- 5 Strike lines 20 and 21, insert "IN AN AMOUNT DETERMINED PURSUANT TO SUBSECTION
- 6 B OF THIS SECTION IF"
- 7 Line 29, strike the comma
- 8 Line 34, strike the second comma insert "OR"; after "OR" insert "THE"
- 9 Line 37, strike the comma
- 10 Line 42, strike the second comma insert "OR"; after "OR" insert "THE"
- 11 Page 2, lines 5 and 8, strike the second comma insert "OR"; after "OR" insert
- 12 "THE"
- 13 Between lines 15 and 16, insert:
- 14 "3. MAY NOT EXCEED THE AMOUNT THE PROPERTY OWNER PAID IN
- 15 PRIMARY PROPERTY TAXES FOR THE TAX YEAR TO THE AFFECTED CITY,
- 16 TOWN OR COUNTY. IF THE TOTAL AMOUNT OF THE REFUND DETERMINED
- 17 PURSUANT TO SUBSECTION B OF THIS SECTION IS MORE THAN THE
- 18 AMOUNT THE PROPERTY OWNER PAID IN PRIMARY PROPERTY TAXES TO THE
- 19 AFFECTED CITY, TOWN OR COUNTY FOR THE TAX YEAR AND THE REFUND
- 20 IS ACCEPTED, THE DEPARTMENT SHALL ISSUE THE REFUND FOR THAT TAX
- 21 YEAR IN AN AMOUNT EQUAL TO THE AMOUNT THE PROPERTY OWNER PAID
- 22 IN PRIMARY PROPERTY TAX TO THE AFFECTED CITY, TOWN OR
- 23 COUNTY. THE PROPERTY OWNER MUST APPLY TO THE DEPARTMENT FOR
- 24 THE REMAINING PORTION OF THE REFUND THE FOLLOWING TAX YEAR.

1 D. WITHIN FIFTEEN DAYS AFTER THE DEPARTMENT RECEIVES AN
2 APPLICATION FROM A PROPERTY OWNER FOR A REFUND UNDER THIS
3 SECTION, THE DEPARTMENT SHALL NOTIFY THE AFFECTED CITY, TOWN OR
4 COUNTY. WITHIN THIRTY DAYS AFTER RECEIVING THE NOTICE, THE
5 AFFECTED CITY, TOWN OR COUNTY SHALL ACCEPT OR REJECT THE REFUND
6 AND NOTIFY THE DEPARTMENT OF THAT DETERMINATION. IF THE
7 AFFECTED CITY, TOWN OR COUNTY:

8 1. ACCEPTS THE REFUND, THE DEPARTMENT SHALL PAY THE
9 REFUND TO THE PROPERTY OWNER PURSUANT TO SUBSECTION C OF THIS
10 SECTION.

11 2. REJECTS THE REFUND, THE DEPARTMENT MAY NOT PAY THE
12 REFUND TO THE PROPERTY OWNER. THE PROPERTY OWNER MAY FILE A
13 CAUSE OF ACTION IN THE SUPERIOR COURT OF THE COUNTY IN WHICH
14 THE REAL PROPERTY IS LOCATED TO CHALLENGE THE REJECTION OF THE
15 REFUND. THE QUESTIONS OF WHETHER THE PROPERTY OWNER IS
16 ENTITLED TO THE REFUND AND WHETHER THE AMOUNT OF THE REFUND IS
17 REASONABLE ARE JUDICIAL QUESTIONS. IN A CAUSE OF ACTION FILED
18 PURSUANT TO THIS PARAGRAPH:

19 (a) THE CITY, TOWN OR COUNTY SHALL BEAR THE BURDEN OF
20 DEMONSTRATING THAT ITS ACTIONS ARE LAWFUL OR THAT THE AMOUNT OF
21 THE REFUND IS UNREASONABLE.

22 (b) THE PROPERTY OWNER IS NOT LIABLE TO THE CITY, TOWN
23 OR COUNTY FOR ATTORNEY FEES OR COSTS.

24 (c) A PREVAILING PROPERTY OWNER SHALL BE AWARDED
25 REASONABLE ATTORNEY FEES AND COSTS.

26 3. DOES NOT RESPOND TO THE DEPARTMENT WITHIN THE
27 THIRTY-DAY PERIOD, THE REFUND IS DEEMED ACCEPTED AND THE
28 DEPARTMENT SHALL PAY THE REFUND TO THE PROPERTY OWNER."

29 Reletter to conform

1 Page 2, line 19, strike "CLAIMED" insert "ISSUED"

2 Line 22, strike "OF THE REFUNDS" insert "PROVIDED BY THE DEPARTMENT"

3 Line 24, strike "STATE GENERAL FUND" insert "DEPARTMENT AS REIMBURSEMENT FOR
4 ISSUING THE REFUNDS"

5 Line 26, after "THE" insert "AFFECTED"

6 Strike lines 28 through 31

7 Reletter to conform

8 Line 35, strike "TAXPAYER" insert "PROPERTY OWNER"; strike "CLAIM" insert
9 "APPLY FOR"

10 Line 41, after the first "THE" insert "AFFECTED"

11 Line 42, after "THE" insert "AFFECTED"

12 After line 44, insert:

13 "I. A PROPERTY OWNER WHOSE REAL PROPERTY IS LOCATED IN THE CORPORATE
14 BOUNDARIES OF A CITY OR TOWN IS ELIGIBLE TO APPLY FOR A REFUND ONLY FROM
15 THAT CITY OR TOWN. A PROPERTY OWNER WHOSE REAL PROPERTY IS LOCATED IN AN
16 UNINCORPORATED AREA OF A COUNTY IS ELIGIBLE TO APPLY FOR A REFUND ONLY FROM
17 THAT COUNTY."

18 Reletter to conform

19 Page 3, line 4, strike "CREATED" insert "ESTABLISHED"

20 Between lines 19 and 20, insert:

21 "1. "AFFECTED CITY, TOWN OR COUNTY" MEANS A CITY, TOWN OR COUNTY IN
22 WHICH A PROPERTY OWNER IS APPLYING FOR A REFUND PROVIDED UNDER THIS
23 SECTION."

24 Renumber to conform

25 Amend title to conform

And, as so amended, it do pass

NEAL CARTER
CHAIRMAN

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02/14/2024
10:44 AM
C: ED