

COMMITTEE ON FINANCE AND COMMERCE
SENATE AMENDMENTS TO S.C.R. 1006
(Reference to printed resolution)

1 Page 2, between lines 15 and 16, insert:

2 "3. MAY NOT EXCEED THE AMOUNT THE PROPERTY OWNER PAID IN
3 PRIMARY PROPERTY TAXES FOR THE TAX YEAR. IF THE TOTAL AMOUNT
4 OF THE REFUND DETERMINED PURSUANT TO SUBSECTION B OF THIS
5 SECTION IS MORE THAN THE PROPERTY OWNER'S PRIMARY PROPERTY TAX
6 LIABILITY FOR THE TAX YEAR AND THE REFUND IS ACCEPTED, THE
7 DEPARTMENT SHALL ISSUE THE REFUND FOR THAT TAX YEAR IN AN
8 AMOUNT EQUAL TO THE AMOUNT THE PROPERTY OWNER PAID IN PRIMARY
9 PROPERTY TAX. THE PROPERTY OWNER MUST APPLY TO THE DEPARTMENT
10 FOR THE REMAINING PORTION OF THE REFUND THE FOLLOWING TAX YEAR.

11 D. WITHIN FIFTEEN DAYS AFTER THE DEPARTMENT RECEIVES AN
12 APPLICATION FROM A PROPERTY OWNER FOR A REFUND UNDER THIS
13 SECTION, THE DEPARTMENT SHALL NOTIFY THE AFFECTED CITY, TOWN OR
14 COUNTY. WITHIN THIRTY DAYS AFTER RECEIVING THE NOTICE, THE
15 AFFECTED CITY, TOWN OR COUNTY SHALL ACCEPT OR REJECT THE REFUND
16 AND NOTIFY THE DEPARTMENT OF THAT DETERMINATION. IF THE
17 AFFECTED CITY, TOWN OR COUNTY:

18 1. ACCEPTS THE REFUND, THE DEPARTMENT SHALL PAY THE
19 REFUND TO THE PROPERTY OWNER PURSUANT TO SUBSECTION C OF THIS
20 SECTION.

21 2. REJECTS THE REFUND, THE DEPARTMENT MAY NOT PAY THE
22 REFUND TO THE PROPERTY OWNER. THE PROPERTY OWNER MAY FILE A
23 CAUSE OF ACTION IN THE SUPERIOR COURT OF THE COUNTY IN WHICH
24 THE REAL PROPERTY IS LOCATED CHALLENGING THE REJECTION OF THE
25 REFUND. THE QUESTIONS OF WHETHER THE PROPERTY OWNER IS

1 ENTITLED TO THE REFUND AND WHETHER THE AMOUNT OF THE REFUND IS
2 REASONABLE ARE JUDICIAL QUESTIONS. IN A CAUSE OF ACTION FILED
3 PURSUANT TO THIS PARAGRAPH:

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

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

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

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

14 Reletter to conform

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

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

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

19 Strike lines 28 through 31

20 Reletter to conform

21 Line 35, strike "TAXPAYER" insert "PROPERTY OWNER"; strike "CLAIM" insert
22 "APPLY FOR"

23 Amend title to conform

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