

# OFFICE OF FISCAL ANALYSIS

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SB-452

AN ACT CONCERNING THE PROPERTY TAX APPEALS PROCESS  
AND THE PENALTY RELATED TO THE SUBMISSION OF INCOME  
AND EXPENSES INFORMATION FOR RENTAL PROPERTIES.

AMENDMENT

LCO No.: 5423

File Copy No.: 600

Senate Calendar No.: 354

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## ***OFA Fiscal Note***

### ***See Fiscal Note Details***

The amendment strikes the underlying bill and its associated fiscal impact.

**Section 1** requires boards of assessment appeals to hear appeals for certain property assessed at over \$1 million. This results in a potential cost to municipalities associated with an increased number of appeal hearings. Under current law, boards of assessment appeals have the option to decline hearing these appeals.

This section also requires assessors to provide certain information at no charge to the person who filed the appeal. This may result in a cost to municipalities to the extent that this information is not readily available for the assessor to share.

**Section 2** limits property tax assessment appeals for which applicants must file a property tax appraisal. This may result in an increased number of property tax assessment appeals and a corresponding cost to municipalities associated with this increase.

**Section 3** requires additional information be included on a notice of assessment increase. This does not result in a fiscal impact.

Primary Analyst: LG  
Contributing Analyst(s):  
Reviewer: RW

5/3/24  
(FN)

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