

## STATEMENT OF PURPOSE

### RS20198

The purpose of this bill is to remove the requirement for the Board of County Commissioners to review and approve individuals that would qualify for the Circuit Breaker Property Tax Reduction Program. The State Tax Commission has the final authority and has removed individuals approved by the county, thereby raising concerns with the county and individual applicants. This proposal would still have the county assessor provide and receive applications and then send those applications to the state for either approval or denial. This removes the county commissioners from one step in the process. This also moves up the date for the preliminary roll to June 1, as well as the date for the post-audit reports to the 2nd Monday in October. This also provides additional time, from 14 to 28 days, for claimants to appeal the tax commission decision. This is the appeal process in the Administrative Procedures Act.

### FISCAL NOTE

There is no impact on the State General Fund. There would be a savings of time for the county commissioners.

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