HOUSE RESEARCH

Bill Summary

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Version: As introduced

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Subject: Property tax appeals - production of documents by property owners

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This bill makes a number of minor and clarifying changes in the rules that require property owners to provide documents to the county assessor in cases challenging the property tax valuations of income-producing properties (e.g., office buildings, retail properties, apartment buildings, and similar properties).

Under current law, these rules require the property owner to automatically provide a listed set of documents within 60 days of the filing deadline. Failure to comply with that requirement results in dismissal of the lawsuit.

The bill changes these rules in several ways:

- The 60-day deadline is replaced with a deadline of August 1 of the taxes payable year.
- The requirement to provide copies of all lease agreements (which is not explicitly contained in the statutory language but has been interpreted by the tax court to apply) is eliminated, but the assessor is authorized to request copies of lease agreements. (The property owner must still provide identification of all lease agreements, including tenant names, dates, rent rates, and so forth, but not full copies of the leases.) Failure to comply with the assessor's request is subject to standard court-imposed sanctions or penalties for failure to comply with discovery requirements under Rule 37 of the Rules of Civil Procedure, rather than dismissal of the lawsuit.
- The listing of information related to rent rolls is made an all-inclusive list (i.e., failure to provide only listed information can be grounds for dismissal), whereas present law is an open-ended list ("including ...").

Effective date: Beginning for petitions filed contesting the 2010 assessments