

HOUSE RESEARCH

Bill Summary

FILE NUMBER: H.F. 563
Version: As introduced

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Subject: Property taxation; partial payments

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H.F. 563 clarifies that a taxpayer may choose to withhold payment of all or a portion of a special assessment or service fee or charge when paying his or her property taxes, while still making a full property tax payment, by indicating her or his intent with a note attached to the payment. Under current law, if a taxpayer does not pay the full amount of property taxes and other charges billed on the property tax statement, the partial payment may be pro-rated between the property taxes due and any other fees or charges that are due, thereby subjecting her or him to interest penalties on the unpaid property taxes.