

HOUSE RESEARCH

Bill Summary

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Subject: Extends time for filing property tax refund claims by two months

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Overview

Extends the final due date for property tax refund claims (homestead credit refunds, targeting refunds, and renter property tax refunds) by two months, to fourteen months after the original due date.

Section

1 **Property tax refund claims.** Extends the final due date for filing property tax refund claims by two months, to fourteen months after the original due date. Effective for claims based on taxes payable in 2015 and rent paid in 2014.

Background. The original due date for claims is August 15th of the year in which the taxes are payable or of the year after the year in which the rent was paid, and claimants have one year after the original due date to file a claim. For example, homestead credit refund claims and targeting claims based on property taxes payable in 2015 and renter property tax refund claims based on rent paid in 2014 are due August 15th, 2015, but may be filed through August 15th, 2016.