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The state is responsible for providing assessments on property owned by railroads and utilities. If a railroad or utility appeals an assessment, and the tax court decides that the property's market value is lower than initially determined such that the taxpayer has paid more tax than would be owed at the lower valuation, the taxpayer is entitled to a refund of the overpayment. The amount of the refund is then charged to the different taxing jurisdictions imposing a levy on the railroad or utility property. H.F. 1628 requires that the state pay the full amount of the refund owed instead of that amount being charged to the different taxing jurisdictions, and provides an annual appropriation from the general fund to make the payments.