

# HOUSE RESEARCH

## Bill Summary

**File Number:** H.F. 2971  
**Version:** As introduced

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**Subject:** Tax refunds on state assessed property

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Under current law, if the tax court determines that the market value of a property should be reduced, all taxing jurisdictions are liable for paying a pro rata share of the resulting refund. H.F. 2971 allows a taxpayer to collect a refund directly from the commissioner of revenue, if the property subject to the reduced valuation determined by the court was assessed by the state (utilities and railroads). This bill also appropriates an amount sufficient to pay the refunds from the state general fund.