

# OFFICE OF FISCAL ANALYSIS

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sSB-182

AN ACT CONCERNING MUNICIPAL TAX APPEALS AND  
CONTINGENCY AGREEMENTS.

AMENDMENT

LCO No.: 3669

File Copy No.: 462

Senate Calendar No.: 295

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## ***OFA Fiscal Note***

***State Impact:*** None

***Municipal Impact:*** None

## ***Explanation***

The amendment, which allows certified public accountants to represent property owners in certain property assessment appeals cases, has no fiscal impact. It is not anticipated to significantly change the number of assessment appeals cases a municipality is subject to.

*The preceding Fiscal Impact statement is prepared for the benefit of the members of the General Assembly, solely for the purposes of information, summarization and explanation and does not represent the intent of the General Assembly or either chamber thereof for any purpose. In general, fiscal impacts are based upon a variety of informational sources, including the analyst's professional knowledge. Whenever applicable, agency data is consulted as part of the analysis, however final products do not necessarily reflect an assessment from any specific department.*

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