

**Bill History**  
**Session Year 2024**  
**Raised S.B. No. 452**

[Bill Analysis For File Copy 600](#) [File No. 600 \[doc\]](#)

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[FIN Joint Favorable \[doc\]](#) [FIN Vote Tally Sheet \(Joint Favorable\)](#)

**Introducer(s):**

Finance, Revenue and Bonding Committee

**Title:** AN ACT CONCERNING THE PROPERTY TAX APPEALS PROCESS AND THE PENALTY RELATED TO THE SUBMISSION OF INCOME AND EXPENSES INFORMATION FOR RENTAL PROPERTIES.

**Statement of Purpose:** To (1) remove the ability of boards of assessment appeals to elect not to conduct an appeal for certain types of properties, (2) require assessors to provide certain information before a board of assessment appeals hearing, (3) provide for mediation before a court may hear an appeal of the action of a board of tax review or a board of assessment appeals, (4) increase the valuation threshold for when an appraisal must be filed with the court for an appeal related to the valuation of real property, and (5) replace the existing penalty related to the submission of income and expenses information by rental property owners with a penalty of five hundred dollars.

**Bill History:**

03-26-2024 REFERRED TO JOINT COMMITTEE ON Finance, Revenue and Bonding Committee  
03-28-2024 PUBLIC HEARING 04/01  
04-03-2024 JOINT FAVORABLE  
04-04-2024 FILED WITH LEGISLATIVE COMMISSIONERS' OFFICE  
04-15-2024 REFERRED TO OFFICE OF LEGISLATIVE RESEARCH AND OFFICE OF FISCAL ANALYSIS 04/22/24-12:00 PM  
04-22-2024 REPORTED OUT OF LEGISLATIVE COMMISSIONERS' OFFICE  
04-22-2024 FAVORABLE REPORT, TABLED FOR THE CALENDAR, SENATE  
04-22-2024 SENATE CALENDAR NUMBER 354  
04-22-2024 FILE NUMBER 600

**Co-sponsor(s):**