

748

BILL NUMBER: SHB 5713

FISCAL NOTE(Form 2)
(Office of Fiscal Analysis)

FILE NUMBER:

AMENDMENTS:

Analyst: FP 4/13/92

cz

Version:

TITLE: "AN ACT VALIDATING THE ACTIONS OF CERTAIN TOWNS WITH RESPECT TO GRAND LISTS AND CONCERNING THE ABILITY OF THE TOWN OF FAIRFIELD TO IMPOSE PENALTIES ON THE LATE FILING OF PROPERTY TAX LIST"

FAVORABLY REPORTED BY Finance, Revenue and Bonding

SUMMARY: Section 1 of this bill validates the actions of the assessor and the Board of Tax Review and makes binding the assessment list and abstract and determinants of the Board of Tax Review for the town of Salem for the assessment year beginning October 1, 1991 provided that the assessment list and abstract are completed and filed no later than May 31, 1992.

Section 2 of this bill validates the actions of the Board of Tax Review and makes binding the assessment of motor vehicles on the grand list for the town of Lebanon for the assessment year beginning October 1, 1990. The assessment on motor vehicles on the grand list may be appealed as provided by law.

Section 3 of this bill validates the actions of the Board of Tax Review and makes binding the assessment lists and abstracts for the town of Monore for the assessment year beginning October 1, 1991.

Section 4 of this bill repeals obsolete special acts and allows the town of Fairfield to impose penalty fines for failure to file property tax lists.

EFFECTIVE DATE: Upon Passage

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FISCAL IMPACT STATEMENT - BILL NUMBER SHB 5713

STATE IMPACT None

MUNICIPAL IMPACT Potential Cost Avoidance, Minimal Revenue Gain, see explanation below

STATE AGENCY(S) Office of Policy and Management

EXPLANATION OF ESTIMATES:

MUNICIPAL IMPACT: Validating the actions of the assessor and the Board of Tax Review of the towns of Lebanon, Monroe and Salem would result in cost avoidance as it would preclude court challenges to tax bills.

Minimal revenue gain for the town of Fairfield from fines for failure to file property tax lists.