

PROPOSED AMENDMENTS TO ENGROSSED SENATE BILL NO. 2441

Page 1, line 2, after "purposes" insert "and to provide for refund of special assessment taxes paid"

Page 2, line 1, after the underscored period insert "A city that collected special assessments from a nonprofit entity on cemetery property owned by the nonprofit entity shall refund to the nonprofit entity any special assessment taxes paid, plus interest at the rate of 1% per month from the date the special assessment was paid by the nonprofit entity. A city that is required to make a refund of special assessments shall also reimburse a nonprofit entity for direct costs incurred by the nonprofit entity, including attorney's fees, to protest the imposition of any special assessments levied against the cemetery property. If adequate funds to pay the refund are not immediately available, the city may refund the tax, interest, and costs over a period of five years from the effective date of this Act."

Renumber accordingly