

February 14, 2023

PROPOSED AMENDMENTS TO SENATE BILL NO. 2177

Page 1, line 10, remove ""Direct relative" means a spouse, parent, grandparent, uncle, aunt, child, sibling."

Page 1, remove line 11

Page 1, line 12, remove "b."

Page 2, line 1, replace "c." with "b."

Page 2, line 6, replace "A property tax freeze" with "A claim may not be made to freeze the property tax of a residence most recently assessed with a true and full valuation exceeding five hundred seventy-five thousand dollars. Subject to the annual claim submission requirement in subsection 9, the frozen tax amount"

Page 2, line 17, remove "If any individual other than a direct relative of the claimant resides in the primary"

Page 2, line 18, replace "residence, the" with "The"

Page 2, line 19, after "section" insert "if the claimant is receiving rent from an individual residing in the primary residence"

Page 2, line 25, after "claim" insert "as provided in subsection 9"

Page 3, line 4, remove "of the claimant's right to reapply for a"

Page 3, line 5, remove "property tax freeze"

Page 3, line 8, remove "who receives notice under this subsection"

Page 3, line 8, after "claim" insert "as provided in subsection 9"

Page 3, line 13, after "9." insert "To claim a property tax freeze under this section, a claimant annually shall sign and file with the assessor, by February first of each year, a verified statement of facts establishing the claimant's eligibility for the current taxable year."

10. The county directors of tax equalization annually shall certify to the tax commissioner, by March first of each year, claims for a property tax freeze allowed under this section.

11."

Page 3, line 17, replace "2022" with "2023"

Renumber accordingly