

# **FISCAL NOTE**

## **SB 692 - HB 707**

February 8, 2001

**SUMMARY OF BILL:** Changes the requirement for when a county or municipality must refund an overpayment of taxes from "within 60 days from the date of the final action by the state board of equalization or the assessment appeals commission" to "within 60 days from the date the final action by the state board of equalization or assessment appeals commission is provided to the treasurer or trustee by the county board of equalization." Specifies that no refund is due on action by the county board of equalization so long as an appeal is pending at the state board of equalization.

### **ESTIMATED FISCAL IMPACT:**

**MINIMAL**

### **CERTIFICATION:**

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.



James A. Davenport, Executive Director

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