



Q&A – February 1, 2018 Webinar on Property Tax Law Changes

We received the following questions during our February 1, 2018 webinar on property tax law changes.

Abatement of Penalty

Q: *Does the county need the affidavit before abating the penalty?*

A: Yes, the affidavit must be presented before the abatement.

Q: *If a taxpayer has property in multiple counties, does the taxpayer receive one abatement per county or one abatement statewide?*

A: The state is not tracking this. The amended legislation specifically refers to county treasurers. Therefore, the taxpayer would be eligible for one abatement per county

Q: *Does the abatement apply to the taxpayer or to the parcel?*

A: The abatement applies to the taxpayer.

Q: *Do you have any guidance on how to track taxpayers who have received the one-time abatement?*

A: We currently have no guidance on this. Fulfilling the abatement penalty will remain one of the responsibilities of the counties.

Administrative Appeals

Q: *Would the county assessor be notified if a property owner files an administrative appeal?*

A: No, the county assessor would not be notified of the filing of an administrative appeal. If a subsequent tax court petition would be filed, we would notify the relevant county auditors, assessors, and attorneys.