



**"Allowing Temporary Reductions In Property Tax Due" (SB23-108)**

**Senator Mark Baisley**

**Representative Rose Pugliese & Representative Lisa Frizell**

**Summary:** *"The Bill allows a Local Government to provide temporary property tax relief through temporary property Tax Credits or Mill Levy reductions and later eliminate the (Tax) Credits or restore the Mill Levy. The Bill clarifies that a Local Government may temporarily reduce Property Taxes due by providing for Tax Credits or reducing the Mill Levy and later eliminate the Tax Credits or restore the Mill Levy."*

*"In order to effect a refund for any of the purposes set forth in section 20 of article X of the State Constitution, OR TO PROVIDE PROPERTY TAX RELIEF BY A TEMPORARY REDUCTION IN PROPERTY TAXES DUE, any Local Government may approve and certify a temporary property Tax Credit or temporary Mill Levy rate reduction as set forth in this section. The procedures set forth in this section shall ~~be~~ ARE deemed to be a reasonable method for effecting refunds in accordance with section 20 of article X of the State Constitution AND FOR PROVIDING TEMPORARY PROPERTY TAX RELIEF." "A DISTRICT, AS DEFINED IN SECTION 22-54-103 (5) (Public School District), MAY NOT CERTIFY A NET MILL LEVY BELOW THE MINIMUM AMOUNTS PROVIDED IN SECTION 22-54-106."*

**Amendment:** *"A TEMPORARY REDUCTION IN PROPERTY TAXES DUE FOR THE PURPOSE OF PROPERTY TAX RELIEF IS SUBJECT TO ANNUAL RENEWAL."*

**Support Temporary Property Tax Reductions...Support SB23-108!!!**