

SENATE FLOOR AMENDMENT

Third Reading

BY SENATOR Kirkmeyer

1 Amend engrossed bill, page 8, strike line 9 and substitute "(1) AS USED
2 IN THIS SECTION, UNLESS CONTEXT OTHERWISE REQUIRES:

3 (a) "ADDITIONAL STATE REVENUES" MEANS THE".

4 Page 8, after line 18 insert:

5 (b) "FIRE DISTRICT" MEANS ANY SPECIAL DISTRICT THAT HAS THE
6 SOLE RESPONSIBILITY OF PROVIDING PROTECTION SERVICES.

7 (c) "LIBRARY DISTRICT" MEANS A PUBLIC LIBRARY ESTABLISHED
8 AS ITS OWN TAXING AUTHORITY BY ONE OR MORE GOVERNMENTAL UNITS
9 OR PARTS THEREOF. A LIBRARY DISTRICT SHALL BE A POLITICAL
10 SUBDIVISION OF THE STATE.

11 (d) "MUNICIPALITY" MEANS A HOME RULE OR STATUTORY CITY,
12 TOWN, TERRITORIAL CHARTER CITY, OR CITY AND COUNTY.

13 (e) "SANITATION DISTRICT" MEANS A SPECIAL DISTRICT THAT
14 PROVIDES FOR STORM OR SANITARY SEWERS, OR BOTH, FLOOD AND
15 SURFACE DRAINAGE, TREATMENT AND DISPOSAL WORKS AND FACILITIES,
16 OR SOLID WASTE DISPOSAL FACILITIES OR WASTE SERVICES, AND ALL
17 NECESSARY OR PROPER EQUIPMENT AND APPURTENANCES INCIDENT
18 THERETO.

19 (f) "WATER DISTRICT" MEANS A SPECIAL DISTRICT WHICH SUPPLIES
20 WATER FOR DOMESTIC AND OTHER PUBLIC AND PRIVATE PURPOSES BY ANY
21 AVAILABLE MEANS AND PROVIDES ALL NECESSARY OR PROPER
22 RESERVOIRS, TREATMENT WORKS AND FACILITIES, EQUIPMENT, AND
23 APPURTENANCES INCIDENT THERETO."

24 Page 8, line 19, after "(2)" insert "(a)".

25 Page 8, strike line 20, and substitute "2023, FOR COUNTIES WITH A
26 POPULATION OF THREE HUNDRED THOUSAND OR LESS AS DETERMINED
27 PURSUANT TO THE MOST RECENTLY PUBLISHED POPULATION ESTIMATES
28 FROM THE STATE DEMOGRAPHER APPOINTED BY THE EXECUTIVE DIRECTOR
29 OF THE DEPARTMENT OF LOCAL AFFAIRS:".

30 Page 8, line 21, strike "(a)" and substitute "(I)".

31 Page 9, line 1, strike "(b)" and substitute "(II)".

32 Page 9, after line 4 insert:

33 (b) FOR THE PROPERTY TAX YEAR COMMENCING ON JANUARY 1,

1 2023, FOR COUNTIES WITH A POPULATION GREATER THAN THREE HUNDRED
2 THOUSAND AS DETERMINED PURSUANT TO THE MOST RECENTLY
3 PUBLISHED POPULATION ESTIMATES FROM THE STATE DEMOGRAPHER
4 APPOINTED BY THE EXECUTIVE DIRECTOR OF THE DEPARTMENT OF LOCAL
5 AFFAIRS:

6 (I) (A) EACH TREASURER SHALL CALCULATE, FOR EACH
7 MUNICIPALITY, FIRE DISTRICT, WATER DISTRICT, SANITATION DISTRICT,
8 AND LIBRARY DISTRICT, THE AGGREGATE REDUCTION OF LOCAL
9 GOVERNMENT PROPERTY REVENUE DURING THE PROPERTY TAX YEAR
10 COMMENCING ON JANUARY 1, 2023, AS A RESULT OF THE CHANGES MADE
11 IN SENATE BILL 22-238, ENACTED IN 2022, THAT REDUCED VALUATIONS
12 FOR ASSESSMENT SET FORTH PURSUANT TO SECTIONS 39-1-104 (1)(b) AND
13 (1.8)(b), 39-1-104.2 (3)(q)(II) AND (3)(r)(II), AND 39-3-104.3 (2);

14 (B) EACH ASSESSOR SHALL CALCULATE, FOR EACH MUNICIPALITY,
15 FIRE DISTRICT, WATER DISTRICT, SANITATION DISTRICT, AND LIBRARY
16 DISTRICT, THE AGGREGATE REDUCTION OF LOCAL GOVERNMENT PROPERTY
17 TAX REVENUE DURING THE DIFFERENCE IN ASSESSED VALUE OF REAL
18 PROPERTY FOR THE PROPERTY TAX YEAR COMMENCING ON JANUARY 1,
19 2022, AND THE PROPERTY TAX YEAR COMMENCING ON JANUARY 1, 2023,
20 WITHIN THE TREASURER'S COUNTY; AND

21 (II) EACH TREASURER SHALL CALCULATE, FOR ALL LOCAL
22 GOVERNMENTAL ENTITIES BESIDES MUNICIPALITIES, FIRE DISTRICTS,
23 WATER DISTRICTS, SANITATION DISTRICTS, SCHOOL DISTRICTS, AND
24 LIBRARY DISTRICTS, THE AGGREGATE REDUCTION OF LOCAL GOVERNMENT
25 PROPERTY REVENUE DURING THE PROPERTY TAX YEAR COMMENCING ON
26 JANUARY 1, 2023, AS A RESULT OF THE CHANGES MADE IN SENATE BILL
27 22-238, ENACTED IN 2022, THAT REDUCED VALUATIONS FOR ASSESSMENT
28 SET FORTH PURSUANT TO SECTIONS 39-1-104 (1)(b) AND (1.8)(b),
29 39-1-104.2 (3)(q)(II) AND (3)(r)(II), AND 39-3-104.3 (2)."

30 Page 9, line 23, strike "(2)(a)" and substitute "(2)(a)(I)".

31 Page 10, line 8, strike "(2)(a)" and substitute "(2)(a)(I)".

32 Page 10, line 20, strike "(2)(a)" and substitute "(2)(b)(II)".

33 Page 10, after line 22 insert:

34 "(IV) THE ENTIRE AMOUNT SPECIFIED BY THE ADMINISTRATOR
35 UNDER SUBSECTION (3) OF THIS SECTION, BASED ON THE AMOUNT
36 REPORTED BY EACH TREASURER UNDER SUBSECTION (2)(b)(I)(A) OF THIS
37 SECTION FOR EACH MUNICIPALITY, FIRE DISTRICT, WATER DISTRICT,
38 SANITATION DISTRICT, AND LIBRARY DISTRICT THAT HAD AN INCREASE OF
39 TEN PERCENT OR MORE IN THE ASSESSED VALUE OF REAL PROPERTY FROM

1 THE PROPERTY TAX YEAR COMMENCING ON JANUARY 1, 2022, TO THE
2 PROPERTY TAX YEAR COMMENCING ON JANUARY 1, 2023; AND
3 (V) NINETY PERCENT OF THE AMOUNT SPECIFIED BY THE
4 ADMINISTRATOR UNDER SUBSECTION (3) OF THIS SECTION, BASED ON THE
5 AMOUNT REPORTED BY EACH TREASURER UNDER SUBSECTION (2)(b)(I)(A)
6 OF THIS SECTION FOR EACH MUNICIPALITY, FIRE DISTRICT, WATER
7 DISTRICT, SANITATION DISTRICT, AND LIBRARY DISTRICT THAT HAD AN
8 INCREASE OF LESS THAN TEN PERCENT IN THE ASSESSED VALUE OF REAL
9 PROPERTY FROM THE PROPERTY TAX YEAR COMMENCING ON JANUARY 1,
10 2022, TO THE PROPERTY TAX YEAR COMMENCING ON JANUARY 1, 2023."

** *** ** *** **