

**SB 5133-S - DIGEST**

(DIGEST AS ENACTED)

Changes the time for certain meetings of the county board of equalization to either July 15th or within fourteen days of certification of the county assessment rolls, whichever is later.

Requires the county board of equalization to notify the taxpayer and assessor of the board's decision within forty-five days of a hearing on the taxpayer's appeal of the assessor's valuation of real or personal property.