**5276-S AMH NEAL H2693.2 - NOT FOR FLOOR USE**

**SSB 5276** - H AMD **470**

By Representative Nealey

**ADOPTED 4/15/2015**

On page 2, line 13, after "(1)" insert "(a)"

Beginning on page 2, line 37, after "taxes." strike all material through "authority" on page 3, line 3 and insert the following:

"(b) Except as otherwise provided in this subsection (1)(b), no manifest error cancellation or correction, including a cancellation or correction made due to a definitive change of land use designation, ((~~shall~~)) may be made for any period more than three years preceding the year in which the error is discovered. However, a manifest error cancellation or correction may be made for a period more than three years preceding the year in which the error is discovered if authorized by the county legislative authority and the manifest error cancellation or correction would result in a refund or reduction of taxes for a property owner"

EFFECT: Clarifies that corrections for manifest errors that are more than three years old would be allowed only where the correction would benefit the property owner.