

State of Arizona
Senate
Fifty-first Legislature
Second Regular Session
2014

SENATE BILL 1352

AN ACT

AMENDING SECTIONS 42-15101, 42-15157, 42-16051, 42-16214, 42-16251, 42-16252, 42-16253, 42-16254, 42-16255, 42-16256, 42-16257 AND 42-16258, ARIZONA REVISED STATUTES; AMENDING TITLE 42, CHAPTER 16, ARTICLE 6, ARIZONA REVISED STATUTES, BY ADDING SECTION 42-16259; RELATING TO PROPERTY TAX.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:

2 Section 1. Section 42-15101, Arizona Revised Statutes, is amended to
3 read:

4 42-15101. Annual notice of full cash value; amended notice of
5 valuation

6 A. Except as provided by section 42-13254, on any date before March 1
7 of each year the county assessor shall notify each owner of record, or
8 purchaser under a deed of trust or an agreement of sale, of property that is
9 valued by the assessor as to the property's full cash value and the limited
10 property value, if applicable, to be used for assessment purposes.

11 B. The notice under this section shall be in writing and shall be
12 mailed, delivered by common carrier, or ~~upon~~ ON request of the taxpayer
13 transmitted electronically to the person's last known mailing, delivery or
14 electronic address. With respect to any property transferred by a
15 beneficiary deed pursuant to section 33-405, until the county assessor is
16 notified by the beneficiary in writing, accompanied by a certified copy of
17 the last surviving owner's death certificate and the change of address,
18 mailing of the notice to the last known address of the deceased owner is
19 deemed a mailing to the beneficiary's last known mailing, delivery or
20 electronic address as required by this section.

21 C. On the same date each year the assessor shall certify to the board
22 of supervisors and the department the date on which all notices under this
23 section were mailed.

24 D. The director may extend the final date for mailing notices beyond
25 March 1 for a period of not more than thirty days for delays caused by an act
26 of God, flood or fire. If the director extends the mailing date, the
27 extension applies to all property valued by the assessor.

28 E. WITHIN SIXTY DAYS AFTER THE MAILING OF THE NOTICE OF VALUATION
29 PURSUANT TO THIS SECTION, IF THE ASSESSOR DISCOVERS THAT PROPERTY
30 CHARACTERISTIC DATA APPLICABLE TO A GROUPING OF PROPERTIES DELINEATED BY
31 NEIGHBORHOOD OR CLASSIFICATION RESULTED IN AN INCORRECT OPINION OF VALUE, THE
32 ASSESSOR MAY AMEND THE NOTICE OF VALUATION AND, IF AMENDED, SHALL NOTIFY THE
33 PROPERTY OWNER OF THE AMENDED VALUE PURSUANT TO SUBSECTION B OF THIS SECTION.
34 THE ASSESSOR SHALL TRANSMIT ANY PROPOSED AMENDMENTS MADE UNDER THIS
35 SUBSECTION TO THE DEPARTMENT AS PROVIDED BY SECTION 42-11056, SUBSECTIONS B
36 AND C, IN A FORMAT PRESCRIBED BY THE DEPARTMENT. THE ASSESSOR SHALL NOT MAIL
37 THE AMENDED NOTICES OF VALUATION UNTIL THE PROPOSED AMENDMENTS ARE
38 TRANSMITTED TO THE DEPARTMENT AND THE DEPARTMENT APPROVES THE AMENDED VALUES.
39 THE ASSESSOR SHALL CERTIFY THE AMENDED NOTICES OF VALUATION PURSUANT TO
40 SUBSECTION C OF THIS SECTION.

41 ~~E.~~ F. After the mailing date of the notice, any person who owns,
42 claims, possesses or controls property that is valued by the assessor may
43 inquire of and be advised by the assessor as to the valuation of the property
44 determined by the assessor, but the assessor shall not change the roll except

1 as provided by chapter 16, article 2 of this title or as otherwise provided
2 by law.

3 Sec. 2. Section 42-15157, Arizona Revised Statutes, is amended to
4 read:

5 42-15157. Destruction of property after rolls closed; proration
6 of valuation and taxes

7 A. If a property is destroyed after the assessor closes the rolls, ~~the~~
8 ~~person who is liable for paying the taxes on~~ the property OWNER may petition
9 ~~the assessor to reduce~~ FILE A NOTICE OF CLAIM PURSUANT TO SECTION 42-16254 TO
10 PRORATE the valuation of the property from the date of destruction ~~as if the~~
11 ~~reduction were the correction of an error pursuant to chapter 16, article 6~~
12 ~~of this title.~~

13 B. If the assessor finds that the property has been destroyed:

14 1. The assessor shall ~~fix~~ PRORATE the value of the property from the
15 LIEN DATE TO THE date of destruction.

16 2. The county treasurer shall compute the amount of taxes assessed
17 against the property by applying the tax rate for the appropriate tax year to
18 the original valuation prorated for the portion of the year the property was
19 intact, plus the tax rate for the appropriate tax year to the reassessed
20 value of the property prorated for the balance of the year.

21 Sec. 3. Section 42-16051, Arizona Revised Statutes, is amended to
22 read:

23 42-16051. Petition for assessor review of improper valuation or
24 classification

25 A. An owner of property that in the owner's opinion has been valued
26 too high or otherwise improperly valued or listed on the roll may file a
27 petition with the assessor on a written form prescribed by the department.

28 B. The petition shall state the owner's opinion of the full cash value
29 of the property and substantial information that justifies that opinion of
30 value for the assessor to consider for purposes of basing a change in
31 classification or correction of the valuation. For purposes of this
32 subsection, the owner provides substantial information to justify the opinion
33 of value by stating the method or methods of valuation on which the opinion
34 is based and:

35 1. Under the income approach, including the information required in
36 section 42-16052.

37 2. Under the market approach, including the full cash value of at
38 least one comparable property in the same geographic area or the sale of the
39 subject property.

40 3. Under the cost approach, including the cost to build or rebuild the
41 property plus the land value.

42 C. The petition may include more than one parcel of property if they
43 are part of the same economic unit according to department guidelines or if
44 they are owned by the same owner, have the same use, are appealed on the same

1 basis and are located in the same geographic area, as determined pursuant to
2 department guidelines, and are on a form prescribed by the department.

3 D. The petition shall be filed within sixty days after the date the
4 assessor mailed, ~~delivered by common carrier or transmitted electronically,~~
5 the notice of valuation OR THE AMENDED NOTICE OF VALUATION under section
6 42-15101. United States postal service postmark dates are evidence of the
7 date petitions were filed for purposes of this subsection.

8 E. The petition for review form for property that is listed as class
9 three pursuant to section 42-12003 shall contain simplified instructions and
10 shall be separate from the petition forms used for other classes of property.

11 Sec. 4. Section 42-16214, Arizona Revised Statutes, is amended to
12 read:

13 42-16214. Refund or credit of excess payments

14 A. If judgment is awarded to a taxpayer who paid the taxes to the
15 county treasurer:

16 1. The county treasurer of the county in which the property is located
17 shall pay the judgment out of monies collected from property taxes during the
18 next fiscal year, unless there are sufficient amounts available in funds
19 budgeted for that purpose by the county to allow an immediate refund, or, if
20 both parties agree, the amount of the judgment may be credited toward any
21 taxes that may be remaining due on the property that is the subject of the
22 appeal, subject in either case to the approval of the board of supervisors.

23 2. The amount of the judgment shall be subtracted from the amounts due
24 to taxing jurisdictions in the next fiscal year in proportion to the amount
25 each received from the appellant's overpayment of taxes. The affected taxing
26 jurisdictions shall include in their budgets for the next fiscal year the
27 proportional amount of the judgment for which each is liable. Any increase
28 in the budget because of the portion of the judgment being included is not
29 subject to any budget limitation that may be prescribed by law.

30 3. Interest at the legal rate on the overpayment or underpayment is
31 payable from the date of overpayment or underpayment. For the purpose of
32 computing interest under the judgment, if the tax was paid in installments, a
33 pro rata share of the total overpayment or underpayment is considered to be
34 attributable to each installment. FOR THE PURPOSES OF THIS PARAGRAPH, "LEGAL
35 RATE" MEANS THE RATE SET BY THE DEPARTMENT AS PRESCRIBED BY SECTION 42-1123.

36 B. A judgment in favor of an appellant who paid the taxes to the
37 department shall be paid from the state general fund.

38 Sec. 5. Section 42-16251, Arizona Revised Statutes, is amended to
39 read:

40 42-16251. Definitions

41 In this article, unless the context otherwise requires:

42 1. "Board" means the county board of equalization or the state board
43 of equalization, as appropriate.

44 2. "Court" means either the superior court or tax court.

1 3. "Error" means any mistake in assessing or collecting property taxes
2 resulting from:

3 (a) An imposition of an incorrect, erroneous or illegal tax rate that
4 resulted in assessing or collecting excessive taxes.

5 (b) An incorrect designation or description of the use or occupancy of
6 property or its classification pursuant to chapter 12, article 1 of this
7 title.

8 (c) Applying the incorrect assessment ratio percentages prescribed by
9 chapter 15, article 1 of this title.

10 (d) Misreporting or failing to report property if a statutory duty
11 exists to report the property.

12 (e) Subject to the requirements of section 42-16255, subsection B, a
13 valuation or legal classification that is based on an error that is
14 exclusively factual in nature or due to a specific legal restriction that
15 affects the subject property and that is objectively verifiable without the
16 exercise of discretion, opinion or judgment and that is demonstrated by clear
17 and convincing evidence, such as:

18 (i) A mistake in the description of the size, use or ownership of
19 land, improvements or personal property.

20 (ii) Clerical or typographical errors in reporting or entering data
21 that was used directly to establish valuation.

22 (iii) A failure to timely capture on the tax roll a change in value or
23 legal classification caused by new construction, the destruction or
24 demolition of improvements, the splitting of one parcel of real property into
25 two or more new parcels or the consolidating of two or more parcels of real
26 property into one new parcel existing on the valuation date.

27 (iv) The existence or nonexistence of the property on the valuation
28 date.

29 (v) **PROPERTY THAT IS DESTROYED AFTER THE LIEN DATE.**

30 ~~(v)~~ (vi) Any other objectively verifiable error that does not require
31 the exercise of discretion, opinion or judgment.

32 Error does not include a correction that results from a change in the law as
33 a result of a final nonappealable ruling by a court of competent jurisdiction
34 in a case that does not involve the property for which a correction is
35 claimed.

36 4. **"TAX OFFICER" MEANS THE DEPARTMENT, COUNTY ASSESSOR OR COUNTY**
37 **TREASURER, AS APPLICABLE.**

38 ~~4.~~ 5. "Taxpayer" means the owner of real or personal property that is
39 liable for tax.

40 Sec. 6. Section 42-16252, Arizona Revised Statutes, is amended to
41 read:

42 42-16252. Notice of proposed correction; response; petition for
43 review; appeal

44 A. Subject to the limitations and conditions prescribed by this
45 article, if a ~~county assessor or the department~~ **TAX OFFICER** determines that

1 any real or personal property has been assessed improperly as a result of a
2 property tax error, the ~~county assessor or department~~ TAX OFFICER shall send
3 the taxpayer a notice of ~~error~~ PROPOSED CORRECTION at the taxpayer's last
4 known address by:

5 1. Certified mail, return receipt requested, if correction of the
6 error results in an increase in the ~~valuation~~ FULL CASH VALUE OR CHANGE IN
7 LEGAL CLASSIFICATION of the property.

8 2. First class mail or, at the taxpayer's written request, delivery by
9 common carrier or electronic transmittal, if correction of the error does not
10 result in an increase in the valuation of the property.

11 B. The notice shall:

12 1. Be in a form prescribed by the department.

13 2. Clearly identify the subject property by tax parcel number or tax
14 roll number and the year or years for which the correction is proposed.

15 3. Explain the error, the reasons for the error and the proposed
16 correction of the error.

17 4. Inform the taxpayer of the procedure and deadlines for appealing
18 all or part of the proposed determination before the tax roll is corrected.

19 C. Within thirty days after receiving a notice of ~~error~~ PROPOSED
20 CORRECTION, the taxpayer may file a written response to the ~~taxing authority~~
21 TAX OFFICER that sent the notice to either consent to or dispute the proposed
22 correction of the error and to state the grounds for disputing the
23 correction. A failure to file a written response within thirty days
24 constitutes consent to the proposed correction ~~unless~~. A TAXPAYER MAY FILE a
25 request for an extension of time ~~is made~~ within thirty days after receiving
26 the notice of ~~error~~ PROPOSED CORRECTION. THE EXTENSION OF TIME MAY NOT
27 EXCEED THIRTY DAYS. If an extension is granted, any response that is not
28 filed within the extended due date constitutes consent to the proposed
29 correction.

30 D. THE TAXPAYER MAY APPEAL ANY VALUATION OR LEGAL CLASSIFICATION ISSUE
31 THAT ARISES FROM THE PROPOSED CORRECTION AS PROVIDED IN THIS SECTION.

32 ~~D.~~ E. If ~~an owner of real property~~ THE TAXPAYER consents to the
33 proposed correction, or consents to the PROPOSED correction but disputes the
34 proposed valuation or legal classification as provided on the form prescribed
35 by the department, the tax roll shall be promptly corrected to allow property
36 taxes to be levied and collected in all subsequent tax years, but no
37 additional tax, interest or penalty may be imposed for the current tax year
38 or any tax year preceding the date of the notice of ~~error~~ PROPOSED
39 CORRECTION.

40 F. If ~~an owner of real property~~ THE TAXPAYER disputes the proposed
41 correction ~~and a court determines, after an appeal pursuant to subsection G,~~
42 ~~that an error occurred, any taxes that are assessed pursuant to this~~
43 ~~subsection, including all cases involving personal property, are delinquent~~
44 ~~if not paid within sixty days after the date the supplemental billing is~~
45 ~~mailed to the taxpayer. If taxes have been overpaid, they shall be refunded~~

1 ~~with interest at the rate determined pursuant to section 42-1123 within~~
2 ~~ninety days after the roll is corrected. The owner may appeal valuation or~~
3 ~~legal classification issues that arise from the correction as provided in~~
4 ~~this section.~~

5 ~~E. If requested, the assessor or department~~ OR THE PROPOSED VALUATION
6 OR LEGAL CLASSIFICATION, THE TAX OFFICER shall meet with the taxpayer or the
7 taxpayer's representative in any case in which the taxpayer has timely filed
8 a written response ~~disputing the proposed correction~~ TO DISCUSS THE PROPOSED
9 CORRECTION. IF AFTER THE MEETING THE TAX OFFICER AND THE TAXPAYER REACH AN
10 AGREEMENT ON ALL OR PART OF THE PROPOSED CORRECTION, THE TAX OFFICER AND THE
11 TAXPAYER SHALL EACH SIGN AN AGREEMENT AND THE TAX ROLL MUST BE PROMPTLY
12 CORRECTED TO THE EXTENT AGREED ON.

13 ~~F.~~ G. If AFTER THE MEETING the parties fail to agree on all or part
14 of the proposed correction, the ~~department or assessor~~ TAX OFFICER shall
15 serve a notice on the taxpayer by certified mail WITHIN THIRTY DAYS AFTER THE
16 MEETING DATE advising the taxpayer that the ~~error~~ TAX ROLL will be corrected
17 ~~within forty-five day unless~~ TO THE EXTENT AGREED ON. The taxpayer ~~files~~ MAY
18 FILE a petition on a form prescribed by the department with the ~~county~~ board
19 of equalization, ~~if one is established in the county, or, if one is not~~
20 ~~established in the county, with the state board of equalization. The~~
21 ~~department or assessor shall include a petition form with the notice and an~~
22 ~~explanation of the appeals procedure. The petition must be filed with the~~
23 ~~county board or the state board~~ within thirty days after THE DATE OF the
24 notice ~~prescribed by this subsection is mailed,~~ or it is barred. On
25 receiving the petition, the board shall hold a hearing on the DISPUTED ISSUES
26 IN THE proposed correction within thirty days and shall issue a written
27 decision pursuant to the board's rules.

28 ~~G.~~ H. A party that is dissatisfied with the decision of the ~~county~~
29 ~~board or state~~ board may appeal the decision to court within sixty days after
30 the date the board's decision is mailed, but any additional taxes that are
31 determined to be due must be timely paid before delinquency for the court to
32 retain jurisdiction of the matter.

33 Sec. 7. Section 42-16253, Arizona Revised Statutes, is amended to
34 read:

35 42-16253. Reporting personal property tax error before notice
36 of proposed correction is issued

37 If a ~~person~~ TAXPAYER whose personal property taxes have been assessed
38 in error reports the error to the taxing authority before receiving a notice
39 of ~~error~~ PROPOSED CORRECTION, no penalty may be applied and the tax roll
40 shall be corrected to allow property taxes for the period affected by the
41 error to be levied and collected.

1 ~~interest as provided by law. Any taxes assessed pursuant to this subsection~~
2 ~~are delinquent if not paid within sixty days after the date the supplemental~~
3 ~~billing is mailed to the taxpayer. For the purposes of this subsection,~~
4 ~~"legal rate" means the interest rate set by the department.~~

5 F. If the parties fail to agree on all or part of the ~~proposed~~
6 ~~correction~~ NOTICE OF CLAIM, the taxpayer may file a petition with the ~~county~~
7 ~~board of equalization, if one is established in the county, or, if one is not~~
8 ~~established in the county, with the state~~ board of equalization on a form
9 prescribed by the department and shall send a copy to the tax officer by
10 certified mail. The petition must be filed with the ~~county board or state~~
11 board within ~~one hundred fifty~~ NINETY days after the ~~notice of claim is filed~~
12 DATE OF THE MEETING or it is barred. On receiving the petition, the
13 ~~appropriate~~ board shall hold a hearing on the ~~proposed correction~~ DISPUTED
14 ISSUES IN THE NOTICE OF CLAIM within thirty days and shall issue a written
15 decision pursuant to the board's rules.

16 G. A party that is dissatisfied with the decision of the ~~county board~~
17 ~~or state~~ board may appeal the decision to court within sixty days after the
18 date the board's decision is mailed, but any additional taxes that are
19 determined to be due must be timely paid before delinquency for the court to
20 retain jurisdiction of the matter. In addition, in order for a taxpayer to
21 recover a refund for taxes paid in a preceding tax year as a result of an
22 error, all taxes that were levied and assessed against the property for the
23 tax year must be paid before delinquency in order for the court to retain
24 jurisdiction of the matter.

25 ~~H. For the purposes of this section, "tax officer" means the~~
26 ~~department, county assessor or county board of supervisors, whichever is~~
27 ~~appropriate under the circumstances described in subsection A, paragraph 1, 2~~
28 ~~or 3 of this section.~~

29 Sec. 9. Section 42-16255, Arizona Revised Statutes, is amended to
30 read:

31 42-16255. Evidence that may be considered at hearings: pending
32 administrative and judicial appeals

33 A. In any hearing before the county board, state board or court IN AN
34 APPEAL under this article, either party may present any evidence regarding
35 property tax errors regardless of whether ~~a~~ THE EVIDENCE WAS PRESENTED WHEN
36 THE notice of ~~error~~ PROPOSED CORRECTION or notice of claim was filed. The
37 board or court has jurisdiction to make any such correction.

38 B. ~~This article does not authorize an independent review of the~~
39 ~~overall valuation or legal classification of property that could have been~~
40 ~~appealed pursuant to article 2, 3, 4 or 5 of this chapter or chapter 19,~~
41 ~~article 2 of this title.~~ If an administrative or judicial appeal is pending
42 regarding the subject property, ~~the~~ ANY alleged error THAT WAS ALREADY THE
43 SUBJECT OF A NOTICE OF PROPOSED CORRECTION UNDER SECTION 42-16252 OR A NOTICE
44 OF CLAIM UNDER SECTION 42-16254 shall be adjudicated as part of the
45 administrative or judicial appeal for the affected tax year WITHOUT REQUIRING

1 THE PARTIES TO EXHAUST THEIR ADMINISTRATIVE APPEAL REMEDIES UNDER THIS
2 ARTICLE. If a specific error of fact, not previously known, was not
3 addressed in a prior appeal, an appeal may be brought pursuant to this
4 section.

5 Sec. 10. Section 42-16256, Arizona Revised Statutes, is amended to
6 read:

7 42-16256. Limitations

8 A. In the case of real or personal property, THE correction of errors
9 under this article is limited to the period during which the current owner of
10 record held title to the property, if the owner is a purchaser in good faith
11 and without notice of any error that could have caused proceedings to be
12 initiated to correct the tax roll when the owner purchased the property.

13 B. Except as provided in subsection C of this section, and subject to
14 ~~the provisions of~~ section 42-16252, subsection ~~D~~ E, a notice of ~~error~~
15 PROPOSED CORRECTION or notice of claim FILED under this article is limited to
16 the current tax year in which the notice of ~~error~~ PROPOSED CORRECTION or
17 notice of claim is filed and the three immediately preceding tax years.

18 C. If a specific error involving a particular property is established
19 by a final nonappealable ruling by a court of competent jurisdiction in favor
20 of the party who brought the action, the error may be corrected as of the
21 date the action was filed or as of the date a notice of claim or notice of
22 ~~error~~ PROPOSED CORRECTION was filed pursuant to this article, whichever is
23 earlier, but no additional assessment or refund for any period before that
24 date is permitted.

25 D. THIS ARTICLE DOES NOT AUTHORIZE AN INDEPENDENT REVIEW OF THE
26 OVERALL VALUATION OR LEGAL CLASSIFICATION OF PROPERTY THAT IS NOT THE RESULT
27 OF AN ERROR AS DEFINED IN SECTION 42-16251.

28 E. THE CORRECTION OF ERRORS UNDER THIS ARTICLE IS LIMITED TO REAL
29 PROPERTY THAT HAS NOT BEEN ISSUED A CERTIFICATE OF PURCHASE PURSUANT TO
30 CHAPTER 18, ARTICLE 3 OF THIS TITLE.

31 Sec. 11. Section 42-16257, Arizona Revised Statutes, is amended to
32 read:

33 42-16257. Valuation of property

34 In valuing any property pursuant to this article, the ~~assessor,~~
35 ~~department or reviewing body~~ TAX OFFICER shall use the valuation and legal
36 classification criteria that were in effect on the valuation date FOR THE TAX
37 YEAR OF THE CORRECTION.

38 Sec. 12. Section 42-16258, Arizona Revised Statutes, is amended to
39 read:

40 42-16258. Correcting tax roll by county treasurer

41 A. After receiving the tax roll, if the county treasurer determines
42 that any property is omitted from the roll, or has reason to believe that any
43 personal property that is omitted from the roll has not been taxed in any
44 other county for that year, the treasurer shall ~~immediately list and~~ request
45 the assessor to determine the valuation of the property.

1 B. The treasurer shall enter the valuation on the roll following the
2 levies made and delivered by the county board of supervisors. The entries
3 shall be designated as additional valuations, and the taxes so computed by
4 the county treasurer are valid for all purposes.

5 C. If there is an error on the roll in the name of the ~~person~~ TAXPAYER
6 WHO SHOULD BE assessed or taxed, the county treasurer may change the name and
7 collect the tax from the ~~person who should be taxed, if that person is liable~~
8 ~~for the tax and can be identified by the treasurer~~ CORRECT TAXPAYER.

9 D. If an error or omission is determined under this section, the
10 taxpayer shall be notified of the proposed correction and the taxpayer may
11 appeal the proposed correction pursuant to section 42-16252.

12 Sec. 13. Title 42, chapter 16, article 6, Arizona Revised Statutes, is
13 amended by adding section 42-16259, to read:

14 42-16259. Transmittal of corrected billing to taxpayer;
15 delinquency; refunds; interest

16 A. THE COUNTY TREASURER SHALL MAIL A CORRECTED BILLING TO THE TAXPAYER
17 ON THE OCCURRENCE OF ANY OF THE FOLLOWING:

- 18 1. THE CONSENT OF THE TAXPAYER TO A TAX ROLL CORRECTION.
- 19 2. THE CONSENT OF THE TAX OFFICER TO THE NOTICE OF CLAIM.
- 20 3. THE DECISION OF THE BOARD OF EQUALIZATION.
- 21 4. THE FINAL NONAPPEALABLE RULING BY A COURT OF COMPETENT
22 JURISDICTION.

23 B. ANY TAXES THAT ARE ASSESSED PURSUANT TO THIS ARTICLE ARE DELINQUENT
24 IF NOT PAID WITHIN NINETY DAYS AFTER THE DATE THE CORRECTED BILLING IS MAILED
25 TO THE TAXPAYER.

26 C. IF TAXES HAVE BEEN OVERPAID, THE AMOUNT OF TAXES OVERPAID SHALL BE
27 REFUNDED WITH INTEREST AT THE LEGAL RATE SET BY THE DEPARTMENT AS PRESCRIBED
28 BY SECTION 42-1123 WITHIN NINETY DAYS AFTER THE TAX ROLL IS CORRECTED. FOR
29 THE PURPOSE OF COMPUTING INTEREST UNDER THIS SUBSECTION, IF THE TAX WAS PAID
30 IN INSTALLMENTS, A PRO RATA SHARE OF THE TOTAL OVERPAYMENT IS CONSIDERED TO
31 BE ATTRIBUTABLE TO EACH INSTALLMENT.