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**SENATOR MIKE PETERSEN**

Testimony of Senator Mike Petersen  
Senate Assessment and Taxation Committee  
Tuesday, February 26, 2013

Mr. Chairman and Members of the Committee:

Thank you for this opportunity to appear before you in support of SB 165.

SB 165 is the result of concerns after an EF-3 tornado went through District #28 last April.

Many residents of the Oaklawn area whose homes were devastated by the tornado received property tax statements this December on homes and trailers that no longer existed. Senate Bill 165 is an attempt to allow counties the ability to abate a portion or all of the property taxes on these homes affected by the disaster. While this disaster was devastating to the home owners that it affected, overall it did not rise to the level that individuals would receive FEMA assistance. The intent of this bill is to allow counties the option of looking at all circumstances in abating these taxes. Many citizens of this area are still trying to recover from their losses and the additional financial burden of trying to be responsible citizens is proving difficult. The option of a portion of these taxes to be abated versus only a tax credit would help them continue on their path to recovery. The provisions of SB 165 shall be applicable to all years commencing after December 31, 2011.

After reading this bill while writing testimony I have asked the revisors to review SB 165's contents to make sure it reflects our intent.

Thank you for your consideration.

A handwritten signature in cursive script that reads "Mike Petersen".

SN Assmnt & Tax

2/26/13

Attachm't # 2