

HB 108 -- Property Tax: Tax Rates

Sponsor: Dempsey

This bill requires a vote of the people before a taxing jurisdiction is allowed to roll-up a property tax rate from the calculated tax rate to the tax rate ceiling. Under current law, jurisdictions can roll-up the tax rate to the tax rate ceiling without a vote of the people.

The bill also requires the taxing jurisdiction to present proper documentation to the State Auditor for certification of the tax rate.