

SCS SB 122 -- COUNTY ASSESSORS

SPONSOR: Caskey (King)

COMMITTEE ACTION: Voted "do pass by consent" by the Committee on Local Government by a vote of 16 to 0.

This substitute allows county assessors in counties of the third classification to make changes to the assessor's book after the May 31 deadline for delivery to the county governing body. The change to the book is limited to changes in property ownership and redistributing the assessed valuation to reflect the current ownership status. Any increase to assessed valuation by the assessor will be considered new construction.

The governing body of counties of the third classification must adopt this law before it becomes effective in the county.

FISCAL NOTE: No impact on state funds.

PROPOSERS: Supporters say that the substitute allows assessors to split records which will show a new owner when a purchase is made during the year. Each owner will be billed the correct property taxes.

Testifying for the bill was Senator Caskey.

OPPOSERS: There was no opposition voiced to the committee.

Steve Bauer, Legislative Analyst