

SCS SB 122 -- COUNTY ASSESSORS

This bill 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.