

STATEMENT OF PURPOSE

RS24036

The purpose of this legislation is to protect taxpayers by establishing an appeals procedure should a county assessor believe a change to use or ownership has resulted in the loss of designation as timber land. Also, the assessor would not be allowed to provide the deferred tax amount to the county treasurer until the appeal process is completed.

FISCAL NOTE

No effect on state revenues and no impact to taxing district budgets because taxing district budgets are set without regard to additional revenue related to these billings.



Contact:

Alan Dornfest
Tax Commission
(208) 334-7742