## STATEMENT OF PURPOSE

## RS29595 / H0673

This legislation adjusts how a description of the land and its change in use is recognized on the new construction rolls. It simply deletes a description of the land and its change in use as additions to the new construction roll and removes the obligation that taxing districts have had in the past to deduct any reduction in value resulting from a change of land use classification.

## **FISCAL NOTE**

There is no impact on the general fund, but local taxing districts could see a positive or negative result depending on how those land use changes occur.

## **Contact:**

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DISCLAIMER: This statement of purpose and fiscal note are a mere attachment to this bill and prepared by a proponent of the bill. It is neither intended as an expression of legislative intent nor intended for any use outside of the legislative process, including judicial review (Joint Rule 18).

**Statement of Purpose / Fiscal Note**