

**REVENUE:** Revenue statement issued

**FISCAL:** Minimal fiscal impact, no statement issued

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**Action:** Do Pass and Be Referred to the Committee on Revenue by prior reference

**Vote:** 7 - 0 - 1

**Yeas:** Cowan, Esquivel, Johnson, Schaufler, Sprenger, Clem, Jenson

**Nays:** 0

**Exc.:** Boone

**Prepared By:** Beth Herzog, Administrator

**Meeting Dates:** 3/2, 3/11

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**WHAT THE MEASURE DOES:** Removes requirement that county assessor submit income-approach factors used to arrive at values for farm use to county board of review. Authorizes county assessor to submit income-approach factors for farm use to county board of review to advise county assessor whether factors being used are proper.

**ISSUES DISCUSSED:**

- Challenge to find people willing to serve on county board of review
- Concept would make it an option for assessors not a requirement

**EFFECT OF COMMITTEE AMENDMENT:** No amendment.

**BACKGROUND:** During the 2009 legislative session, House Bill 2920 passed creating the Government Efficiency Task Force (Task Force). The Task Force was charged with reviewing state and county shared services with the objective of considering opportunities to restructure government programs to be more effective and cost-efficient.

The Task Force recommended that statute allow, but no longer require, counties to use an appointed board to review income factors used in determining farmland values. House Bill 2476 would allow a county assessor to determine whether to convene a board or not for the year, and appoint the board if needed.