

***Only Impacts on Original or Engrossed  
Versions are Considered Official***

---

Prepared by: Meg Bushman-Reinhold  
Reviewed by: John Borden  
Date: 4/19/2017

---

**Measure Description:**

Provides that additional taxes upon disqualification from certain special assessment programs may not be imposed on land if, at time of disqualification, such land is public property that was leased or rented to taxable owner and reason for disqualification is termination of lease under which land was assessed.

**Government Unit(s) Affected:**

Counties, Department of Revenue(DOR)

**Analysis:**

The proposed legislation has been determined to have  
**MINIMAL EXPENDITURE IMPACT**  
on state or local government.

While this individual measure has a “Minimal” fiscal impact, an agency may incur a net fiscal impact greater than minimal depending on the cumulative impact of all measures enacted into law that affect the agency.