## HB 3024 STAFF MEASURE SUMMARY

## Senate Committee On Environment and Natural Resources

**Prepared By:** Beth Patrino, LPRO Analyst

Meeting Dates: 5/9

# WHAT THE MEASURE DOES:

Prohibits a county from considering the property tax classification of dwellings that were previously removed, destroyed, demolished, or converted to nonresidential uses when reviewing an application for a replacement dwelling on lands zoned for exclusive farm use.

House vote: Ayes, 52; Nays, 6--Fahey, Helm, Mitchell, Nathanson, Rayfield, Sollman; Excused, 2--Barreto, Marsh

No fiscal impact; minimal revenue impact

## **ISSUES DISCUSSED:**

## **EFFECT OF AMENDMENT:**

No amendment.

### **BACKGROUND:**

Current law provides for alteration, restoration, or replacement of a lawfully established dwelling as a permitted use on lands zoned for exclusive farm use, and requires the lawfully established dwelling to have intact exterior walls, an intact roof structure, indoor plumbing connected to a sanitary waste disposal system, interior electric wiring, and a heating system. If the dwelling is being replaced, it must be removed, demolished, or converted to an allowable nonresidential use within three months of the completion of the replacement dwelling. The dwelling must have been assessed as such for purposes of ad valorem taxation for the lesser of either the previous five property tax years or from the time the dwelling was erected and became subject to assessment, unless the dwelling had no value due to destruction or demolition.

House Bill 3024 would prohibit a county from considering the property tax classification of dwellings that were previously removed, destroyed, demolished, or converted to nonresidential uses when reviewing an application for a replacement dwelling on lands zoned for exclusive farm use.