

HB 3024 -3 STAFF MEASURE SUMMARY

Senate Committee On Environment and Natural Resources

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Meeting Dates: 5/9, 5/23

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:

-3 Modifies requirements for a lawfully established dwelling to be altered, restored, or replaced based on status of the dwelling as follows: (1) for a **dwelling that was removed, destroyed, or demolished**: dwelling tax lot does not have an ad valorem tax lien and the removal, destruction, or demolition occurred on or after January 1, 1973; (2) for a **dwelling in state of disrepair** so as to be unsafe or constitute an attractive nuisance: dwelling tax lot does not have an ad valorem tax lien. For **any other dwelling**: dwelling was assessed as a dwelling for purpose of ad valorem taxation for either the previous five property tax years or from the time it was erected or affixed to the land and became subject to taxation.

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.