

**JBC STAFF FISCAL ANALYSIS  
SENATE APPROPRIATIONS COMMITTEE**

CONCERNING THE CLASSIFICATION OF RESIDENTIAL LAND WHEN THE RESIDENTIAL IMPROVEMENT IS TEMPORARILY REMOVED.

Prime Sponsors: Representative Levy  
Senator Nicholson

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**Summary of Amendments Made to the Bill After the 03/30/11 Legislative Council Staff Revised Fiscal Note Was Prepared**

None.

**JBC Staff Concurrence with Legislative Council Staff Fiscal Note**

Concur       Does Not Concur       Updated Analysis

**Amendments/Appropriation Status**

The bill neither requires nor contains an appropriation clause for FY 2011-12.

**Bill Sponsor Amendments**

Staff is not aware of any sponsor amendments to be offered.

**Points to Consider**

This bill will potentially reduce property tax revenue to local governments as a result of assessors reclassifying vacant land as residential land. A portion of local government revenue from property taxes funds the local share of K-12 public education. The state must replace reductions in the local share of K-12 public education from either General Fund or State Education Fund moneys. The level of state funding required to backfill the decreased local government contribution to K-12 public education is not able to be quantified at this time because data are not available to indicate the amount of land that will be reclassified.