

Assumptions. The bill clarifies current law regarding property tax classification of greenhouses and other facilities growing plants above the ground. The bill does not preclude claims that a greenhouse has a nexus to the land or modify the substance of any other aspect of current law.

Local Government Impact

The bill expedites a small number of property tax protest and abatement cases in counties with greenhouses or similar property. The bill potentially reduces workload in up to 10 cases in any county but does not affect the taxable value of property and does not substantially reduce overall workload for county assessors or county boards of equalization.

Effective Date

The bill takes effect August 6, 2014, if the General Assembly adjourns on May 7, 2014, as scheduled, and no referendum petition is filed.

State and Local Government Contacts

Local Affairs

Property Taxation

Agriculture