

**UPDATED SUMMARY  
SENATE BILL 14-043**

**Second Regular Session - Sixty-ninth Colorado General Assembly**

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*This summary applies to the reengrossed version of this bill as introduced in the second house. It does not reflect any amendments that may be subsequently adopted. This summary reflects only the main points of the legislation.*

Commencing January 1, 2015, the bill includes within the property tax category of "all other agricultural property" ~~greenhouses, nurseries, or other horticultural or agricultural production areas used to grow food products or horticultural stock that originate above the ground. The bill directs the county assessor to assess such property using the market value of agricultural land by acre in the county in which the property is located~~ *greenhouse and nursery production areas used to grow food products, agricultural products, or horticultural stock for wholesale purposes only that originate above the ground.*

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Italicized words indicate new material added to the original summary; dashes through words indicate deletions from the original summary.  
Prepared by the Office of Legislative Legal Services.