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MEMORANDUM

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: February 3, 2021

Subject: House Bill No. 2023

Summary

House Bill No. 2023 amends the how land devoted to agriculture is valued. Commencing in tax year 2023, commodity prices, crop yields and crop mix shall only be based on data of such calendar year. The bill also provides that the director of property valuation shall not use the methodology commonly referred to as moving averages that calculates multi-year averages for the commodity prices, crop yields and crop mix.

Lastly, the bill directs the director to continue to use the average of eight calendar years of landlord net income for purposes of valuation.