

**PROPERTY TAX VALUATION AMENDMENTS**

2010 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Neil A. Hansen**

Senate Sponsor: \_\_\_\_\_

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**LONG TITLE**

**General Description:**

This bill changes provisions related to the valuation of certain property under the Property Tax Act.

**Highlighted Provisions:**

This bill:

▶ modifies the definition of fair market value with regards to residential property to require a county assessor to value a residence:

• for a residence subject to a change in ownership after January 1, 2011, at the acquisition price of the property, with an inflation adjustment;

• for a residence with additional improvements after January 1, 2011, at the fair market value in the year of improvement, with an inflation adjustment; and

• for all other residential property, at the fair market value of the residence on January 1, 2011 with an inflation adjustment;

▶ requires a person who acquires residential property to file an affidavit with a county assessor; and

▶ makes technical changes.

**Monies Appropriated in this Bill:**

None

**Other Special Clauses:**

This bill takes effect on January 1, 2011.



28 **Utah Code Sections Affected:**

29 AMENDS:

30 **59-2-102**, as last amended by Laws of Utah 2008, Chapters 61, 231, 283, 301, 360, and  
31 382

32 **59-2-103**, as last amended by Laws of Utah 2004, Chapters 90 and 281

33 ENACTS:

34 **59-2-109**, Utah Code Annotated 1953

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36 *Be it enacted by the Legislature of the state of Utah:*

37 Section 1. Section **59-2-102** is amended to read:

38 **59-2-102. Definitions.**

39 As used in this chapter and title:

40 (1) "Aerial applicator" means aircraft or rotorcraft used exclusively for the purpose of  
41 engaging in dispensing activities directly affecting agriculture or horticulture with an  
42 airworthiness certificate from the Federal Aviation Administration certifying the aircraft or  
43 rotorcraft's use for agricultural and pest control purposes.

44 (2) "Air charter service" means an air carrier operation which requires the customer to  
45 hire an entire aircraft rather than book passage in whatever capacity is available on a scheduled  
46 trip.

47 (3) "Air contract service" means an air carrier operation available only to customers  
48 who engage the services of the carrier through a contractual agreement and excess capacity on  
49 any trip and is not available to the public at large.

50 (4) "Aircraft" is as defined in Section 72-10-102.

51 (5) (a) Except as provided in Subsection (5)(b), "airline" means an air carrier that:

52 (i) operates:

53 (A) on an interstate route; and

54 (B) on a scheduled basis; and

55 (ii) offers to fly one or more passengers or cargo on the basis of available capacity on a  
56 regularly scheduled route.

57 (b) "Airline" does not include an:

58 (i) air charter service; or

59 (ii) air contract service.

60 (6) "Assessment roll" means a permanent record of the assessment of property as  
61 assessed by the county assessor and the commission and may be maintained manually or as a  
62 computerized file as a consolidated record or as multiple records by type, classification, or  
63 categories.

64 (7) (a) "Certified revenue levy" means a property tax levy that provides an amount of  
65 ad valorem property tax revenue equal to the sum of:

66 (i) the amount of ad valorem property tax revenue to be generated statewide in the  
67 previous year from imposing a minimum basic tax rate, as specified in Subsection  
68 53A-17a-135(1)(a); and

69 (ii) the product of:

70 (A) new growth, as defined in:

71 (I) Section 59-2-924; and

72 (II) rules of the commission; and

73 (B) the minimum basic tax rate certified by the commission for the previous year.

74 (b) For purposes of this Subsection (7), "ad valorem property tax revenue" does not  
75 include property tax revenue received by a taxing entity from personal property that is:

76 (i) assessed by a county assessor in accordance with Part 3, County Assessment; and

77 (ii) semiconductor manufacturing equipment.

78 (c) For purposes of calculating the certified revenue levy described in this Subsection  
79 (7), the commission shall use:

80 (i) the taxable value of real property assessed by a county assessor contained on the  
81 assessment roll;

82 (ii) the taxable value of real and personal property assessed by the commission; and

83 (iii) the taxable year end value of personal property assessed by a county assessor  
84 contained on the prior year's assessment roll.

85 (8) "Consumer price index" means the price index calculated as provided in Sections  
86 1(f)(4) and 1(f)(5), Internal Revenue Code.

87 [~~8~~] (9) "County-assessed commercial vehicle" means:

88 (a) any commercial vehicle, trailer, or semitrailer which is not apportioned under  
89 Section 41-1a-301 and is not operated interstate to transport the vehicle owner's goods or

90 property in furtherance of the owner's commercial enterprise;

91 (b) any passenger vehicle owned by a business and used by its employees for  
92 transportation as a company car or vanpool vehicle; and

93 (c) vehicles which are:

94 (i) especially constructed for towing or wrecking, and which are not otherwise used to  
95 transport goods, merchandise, or people for compensation;

96 (ii) used or licensed as taxicabs or limousines;

97 (iii) used as rental passenger cars, travel trailers, or motor homes;

98 (iv) used or licensed in this state for use as ambulances or hearses;

99 (v) especially designed and used for garbage and rubbish collection; or

100 (vi) used exclusively to transport students or their instructors to or from any private,  
101 public, or religious school or school activities.

102 [~~9~~] (10) (a) Except as provided in Subsection [~~9~~] (10)(b), for purposes of Section  
103 59-2-801, "designated tax area" means a tax area created by the overlapping boundaries of only  
104 the following taxing entities:

105 (i) a county; and

106 (ii) a school district.

107 (b) Notwithstanding Subsection [~~9~~] (10)(a), "designated tax area" includes a tax area  
108 created by the overlapping boundaries of:

109 (i) the taxing entities described in Subsection [~~9~~] (10)(a); and

110 (ii) (A) a city or town if the boundaries of the school district under Subsection [~~9~~]  
111 (10)(a) and the boundaries of the city or town are identical; or

112 (B) a special service district if the boundaries of the school district under Subsection  
113 [~~9~~] (10)(a) are located entirely within the special service district.

114 [~~10~~] (11) "Eligible judgment" means a final and unappealable judgment or order  
115 under Section 59-2-1330:

116 (a) that became a final and unappealable judgment or order no more than 14 months  
117 prior to the day on which the notice required by Section 59-2-919.1 is required to be mailed;  
118 and

119 (b) for which a taxing entity's share of the final and unappealable judgment or order is  
120 greater than or equal to the lesser of:

121 (i) \$5,000; or  
122 (ii) 2.5% of the total ad valorem property taxes collected by the taxing entity in the  
123 previous fiscal year.

124 ~~[(11)]~~ (12) (a) "Escaped property" means any property, whether personal, land, or any  
125 improvements to the property, subject to taxation and is:

126 (i) inadvertently omitted from the tax rolls, assigned to the incorrect parcel, or assessed  
127 to the wrong taxpayer by the assessing authority;

128 (ii) undervalued or omitted from the tax rolls because of the failure of the taxpayer to  
129 comply with the reporting requirements of this chapter; or

130 (iii) undervalued because of errors made by the assessing authority based upon  
131 incomplete or erroneous information furnished by the taxpayer.

132 (b) Property which is undervalued because of the use of a different valuation  
133 methodology or because of a different application of the same valuation methodology is not  
134 "escaped property."

135 ~~[(12)]~~ (13) ~~["Fair"]~~ (a) Except as provided in Subsection (13)(b), "fair market value"  
136 means the amount at which property would change hands between a willing buyer and a willing  
137 seller, neither being under any compulsion to buy or sell and both having reasonable  
138 knowledge of the relevant facts. For purposes of taxation, "fair market value" shall be  
139 determined using the current zoning laws applicable to the property in question, except in cases  
140 where there is a reasonable probability of a change in the zoning laws affecting that property in  
141 the tax year in question and the change would have an appreciable influence upon the value.

142 (b) (i) Except as provided in Subsections (13)(b)(ii) and (iii), "fair market value" for a  
143 residential property means the sum of:

144 (A) the fair market value established by the county assessor as of January 1, 2011; and

145 (B) an amount equal to the product of:

146 (I) the cumulative percentage change in the consumer price index since 2011; and

147 (II) the value described in Subsection (13)(b)(i)(A).

148 (ii) For residential property subject to a change in ownership through a bona fide sale  
149 after January 1, 2011, "fair market value" means the sum of:

150 (A) the price at which the residential property was acquired in a bona fide sale; and

151 (B) an amount equal to the product of:

152 (I) the cumulative percentage change in the consumer price index since the year of  
153 acquisition; and

154 (II) the value described in Subsection (13)(b)(ii)(A).

155 (iii) For residential property to which additional improvements exceeding \$5,000 in  
156 value are made after January 1, 2011, "fair market value" means the sum of:

157 (A) fair market value as provided in Subsection (13)(a) in the year additional  
158 improvements exceeding \$5,000 are made; and

159 (B) an amount equal to the product of:

160 (I) the cumulative percentage change in the consumer price index since the year in  
161 which improvements exceeding \$5,000 are made; and

162 (II) the value described in Subsection (13)(b)(iii)(A).

163 (c) For purposes of Subsection (13)(b), the term "change in ownership" does not  
164 include the following purchases or transfer of real property between spouses on or after January  
165 1, 2011:

166 (i) a transfer to a trustee for the beneficial use of a spouse, or the surviving spouse of a  
167 deceased transferor, or by a trustee of such a trust to the spouse of the trustor;

168 (ii) a transfer to a spouse that takes effect upon the death of a spouse;

169 (iii) a transfer to a spouse or former spouse in connection with a property settlement  
170 agreement or decree of dissolution of a marriage or legal separation;

171 (iv) a creation, transfer, or termination, solely between spouses, of any co-owner's  
172 interest; or

173 (v) a distribution of a legal entity's property to a spouse or former spouse in exchange  
174 for the interest of the spouse in the legal entity in connection with a property settlement  
175 agreement or a decree of dissolution of a marriage or legal separation.

176 (d) (i) For purposes of Subsection (13)(b), the term "change in ownership" does not  
177 include the purchase or transfer of the residential property between a parent and a child.

178 (ii) This Subsection (13)(d) applies to both voluntary transfers and transfers resulting  
179 from a court order or judicial decree.

180 (e) For purposes of Subsection (13)(b), "change in ownership" does not include the  
181 acquisition of residential property as a replacement for comparable property if the person  
182 acquiring the residential property has been displaced from the residential property by eminent

183 domain.

184 [~~(13)~~] (14) "Farm machinery and equipment," for purposes of the exemption provided  
185 under Section 59-2-1101, means tractors, milking equipment and storage and cooling facilities,  
186 feed handling equipment, irrigation equipment, harvesters, choppers, grain drills and planters,  
187 tillage tools, scales, combines, spreaders, sprayers, haying equipment, and any other machinery  
188 or equipment used primarily for agricultural purposes; but does not include vehicles required to  
189 be registered with the Motor Vehicle Division or vehicles or other equipment used for business  
190 purposes other than farming.

191 [~~(14)~~] (15) "Geothermal fluid" means water in any form at temperatures greater than  
192 120 degrees centigrade naturally present in a geothermal system.

193 [~~(15)~~] (16) "Geothermal resource" means:

194 (a) the natural heat of the earth at temperatures greater than 120 degrees centigrade;

195 and

196 (b) the energy, in whatever form, including pressure, present in, resulting from, created  
197 by, or which may be extracted from that natural heat, directly or through a material medium.

198 [~~(16)~~] (17) (a) "Goodwill" means:

199 (i) acquired goodwill that is reported as goodwill on the books and records:

200 (A) of a taxpayer; and

201 (B) that are maintained for financial reporting purposes; or

202 (ii) the ability of a business to:

203 (A) generate income:

204 (I) that exceeds a normal rate of return on assets; and

205 (II) resulting from a factor described in Subsection [~~(16)~~] (17)(b); or

206 (B) obtain an economic or competitive advantage resulting from a factor described in

207 Subsection [~~(16)~~] (17)(b).

208 (b) The following factors apply to Subsection [~~(16)~~] (17)(a)(ii):

209 (i) superior management skills;

210 (ii) reputation;

211 (iii) customer relationships;

212 (iv) patronage; or

213 (v) a factor similar to Subsections [~~(16)~~] (17)(b)(i) through (iv).

- 214 (c) "Goodwill" does not include:
- 215 (i) the intangible property described in Subsection [~~(20)~~] (21)(a) or (b);
- 216 (ii) locational attributes of real property, including:
- 217 (A) zoning;
- 218 (B) location;
- 219 (C) view;
- 220 (D) a geographic feature;
- 221 (E) an easement;
- 222 (F) a covenant;
- 223 (G) proximity to raw materials;
- 224 (H) the condition of surrounding property; or
- 225 (I) proximity to markets;
- 226 (iii) value attributable to the identification of an improvement to real property,
- 227 including:
- 228 (A) reputation of the designer, builder, or architect of the improvement;
- 229 (B) a name given to, or associated with, the improvement; or
- 230 (C) the historic significance of an improvement; or
- 231 (iv) the enhancement or assemblage value specifically attributable to the interrelation
- 232 of the existing tangible property in place working together as a unit.
- 233 [~~(17)~~] (18) "Governing body" means:
- 234 (a) for a county, city, or town, the legislative body of the county, city, or town;
- 235 (b) for a local district under Title 17B, Limited Purpose Local Government Entities -
- 236 Local Districts, the local district's board of trustees;
- 237 (c) for a school district, the local board of education; or
- 238 (d) for a special service district under Title 17D, Chapter 1, Special Service District
- 239 Act:
- 240 (i) the legislative body of the county or municipality that created the special service
- 241 district, to the extent that the county or municipal legislative body has not delegated authority
- 242 to an administrative control board established under Section 17D-1-301; or
- 243 (ii) the administrative control board, to the extent that the county or municipal
- 244 legislative body has delegated authority to an administrative control board established under



245 Section 17D-1-301.

246 [~~(18)~~] (19) (a) For purposes of Section 59-2-103:

247 (i) "household" means the association of persons who live in the same dwelling,  
248 sharing its furnishings, facilities, accommodations, and expenses; and

249 (ii) "household" includes married individuals, who are not legally separated, that have  
250 established domiciles at separate locations within the state.

251 (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the  
252 commission may make rules defining the term "domicile."

253 [~~(19)~~] (20) (a) Except as provided in Subsection [~~(19)~~] (20)(c), "improvement" means a  
254 building, structure, fixture, fence, or other item that is permanently attached to land, regardless  
255 of whether the title has been acquired to the land, if:

256 (i) (A) attachment to land is essential to the operation or use of the item; and

257 (B) the manner of attachment to land suggests that the item will remain attached to the  
258 land in the same place over the useful life of the item; or

259 (ii) removal of the item would:

260 (A) cause substantial damage to the item; or

261 (B) require substantial alteration or repair of a structure to which the item is attached.

262 (b) "Improvement" includes:

263 (i) an accessory to an item described in Subsection [~~(19)~~] (20)(a) if the accessory is:

264 (A) essential to the operation of the item described in Subsection [~~(19)~~] (20)(a); and

265 (B) installed solely to serve the operation of the item described in Subsection [~~(19)~~]

266 (20)(a); and

267 (ii) an item described in Subsection [~~(19)~~] (20)(a) that:

268 (A) is temporarily detached from the land for repairs; and

269 (B) remains located on the land.

270 (c) Notwithstanding Subsections [~~(19)~~] (20)(a) and (b), "improvement" does not  
271 include:

272 (i) an item considered to be personal property pursuant to rules made in accordance  
273 with Section 59-2-107;

274 (ii) a moveable item that is attached to land:

275 (A) for stability only; or

276 (B) for an obvious temporary purpose;  
277 (iii) (A) manufacturing equipment and machinery; or  
278 (B) essential accessories to manufacturing equipment and machinery;  
279 (iv) an item attached to the land in a manner that facilitates removal without substantial  
280 damage to:

281 (A) the land; or  
282 (B) the item; or  
283 (v) a transportable factory-built housing unit as defined in Section 59-2-1502 if that  
284 transportable factory-built housing unit is considered to be personal property under Section  
285 59-2-1503.

286 [~~20~~] (21) "Intangible property" means:

287 (a) property that is capable of private ownership separate from tangible property,  
288 including:

- 289 (i) moneys;
- 290 (ii) credits;
- 291 (iii) bonds;
- 292 (iv) stocks;
- 293 (v) representative property;
- 294 (vi) franchises;
- 295 (vii) licenses;
- 296 (viii) trade names;
- 297 (ix) copyrights; and
- 298 (x) patents;
- 299 (b) a low-income housing tax credit; or
- 300 (c) goodwill.

301 [~~21~~] (22) "Low-income housing tax credit" means:

302 (a) a federal low-income housing tax credit under Section 42, Internal Revenue Code;

303 or

- 304 (b) a low-income housing tax credit under:
  - 305 (i) Section 59-7-607; or
  - 306 (ii) Section 59-10-1010.

307            [~~(22)~~] (23) "Metalliferous minerals" includes gold, silver, copper, lead, zinc, and  
308 uranium.

309            [~~(23)~~] (24) "Mine" means a natural deposit of either metalliferous or nonmetalliferous  
310 valuable mineral.

311            [~~(24)~~] (25) "Mining" means the process of producing, extracting, leaching, evaporating,  
312 or otherwise removing a mineral from a mine.

313            [~~(25)~~] (26) (a) "Mobile flight equipment" means tangible personal property that is:

314            (i) owned or operated by an:

315            (A) air charter service;

316            (B) air contract service; or

317            (C) airline; and

318            (ii) (A) capable of flight;

319            (B) attached to an aircraft that is capable of flight; or

320            (C) contained in an aircraft that is capable of flight if the tangible personal property is  
321 intended to be used:

322            (I) during multiple flights;

323            (II) during a takeoff, flight, or landing; and

324            (III) as a service provided by an air charter service, air contract service, or airline.

325            (b) (i) "Mobile flight equipment" does not include a spare part other than a spare  
326 engine that is rotated:

327            (A) at regular intervals; and

328            (B) with an engine that is attached to the aircraft.

329            (ii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the  
330 commission may make rules defining the term "regular intervals."

331            [~~(26)~~] (27) "Nonmetalliferous minerals" includes, but is not limited to, oil, gas, coal,  
332 salts, sand, rock, gravel, and all carboniferous materials.

333            [~~(27)~~] (28) "Personal property" includes:

334            (a) every class of property as defined in Subsection [~~(28)~~] (30) which is the subject of  
335 ownership and not included within the meaning of the terms "real estate" and "improvements";

336            (b) gas and water mains and pipes laid in roads, streets, or alleys;

337            (c) bridges and ferries;

338 (d) livestock which, for the purposes of the exemption provided under Section  
339 59-2-1112, means all domestic animals, honeybees, poultry, fur-bearing animals, and fish; and

340 (e) outdoor advertising structures as defined in Section 72-7-502.

341 (29) (a) "Primary residential property," for purposes of the reductions and adjustments  
342 under this chapter, means any property used for residential purposes as a primary residence.

343 (b) "Primary residential property" does not include property used for transient  
344 residential use or a condominium used in a rental pool.

345 [~~28~~] (30) (a) "Property" means property that is subject to assessment and taxation  
346 according to its value.

347 (b) "Property" does not include intangible property as defined in this section.

348 [~~29~~] (31) "Public utility," for purposes of this chapter, means the operating property  
349 of a railroad, gas corporation, oil or gas transportation or pipeline company, coal slurry pipeline  
350 company, electrical corporation, telephone corporation, sewerage corporation, or heat  
351 corporation where the company performs the service for, or delivers the commodity to, the  
352 public generally or companies serving the public generally, or in the case of a gas corporation  
353 or an electrical corporation, where the gas or electricity is sold or furnished to any member or  
354 consumers within the state for domestic, commercial, or industrial use. Public utility also  
355 means the operating property of any entity or person defined under Section 54-2-1 except water  
356 corporations.

357 [~~30~~] (32) "Real estate" or "real property" includes:

358 (a) the possession of, claim to, ownership of, or right to the possession of land;

359 (b) all mines, minerals, and quarries in and under the land, all timber belonging to  
360 individuals or corporations growing or being on the lands of this state or the United States, and  
361 all rights and privileges appertaining to these; and

362 (c) improvements.

363 [~~31~~] (33) "Residential property," for the purposes of valuation and the reductions and  
364 adjustments under this chapter, means any property used for residential purposes as a primary  
365 or secondary residence. It does not include property used for transient residential use or  
366 condominiums used in rental pools.

367 [~~32~~] (34) (a) "State-assessed commercial vehicle" means:

368 (i) any commercial vehicle, trailer, or semitrailer which operates interstate or intrastate

369 to transport passengers, freight, merchandise, or other property for hire; or

370 (ii) any commercial vehicle, trailer, or semitrailer which operates interstate and  
371 transports the vehicle owner's goods or property in furtherance of the owner's commercial  
372 enterprise.

373 (b) "State-assessed commercial vehicle" does not include vehicles used for hire which  
374 are specified in Subsection (8)(c) as county-assessed commercial vehicles.

375 ~~[(33)]~~ (35) "Taxable value" means fair market value less any applicable reduction  
376 allowed for residential property under Section 59-2-103.

377 ~~[(34)]~~ (36) "Tax area" means a geographic area created by the overlapping boundaries  
378 of one or more taxing entities.

379 ~~[(35)]~~ (37) "Taxing entity" means any county, city, town, school district, special taxing  
380 district, local district under Title 17B, Limited Purpose Local Government Entities - Local  
381 Districts, or other political subdivision of the state with the authority to levy a tax on property.

382 ~~[(36)]~~ (38) "Tax roll" means a permanent record of the taxes charged on property, as  
383 extended on the assessment roll and may be maintained on the same record or records as the  
384 assessment roll or may be maintained on a separate record properly indexed to the assessment  
385 roll. It includes tax books, tax lists, and other similar materials.

386 Section 2. Section **59-2-103** is amended to read:

387 **59-2-103. Rate of assessment of property -- Residential property.**

388 (1) All tangible taxable property located within the state shall be assessed and taxed at  
389 a uniform and equal rate on the basis of its fair market value, as valued on January 1, unless  
390 otherwise provided by law.

391 ~~[(2) Subject to Subsections (3) and (4), beginning on January 1, 1995, the fair market  
392 value of residential property located within the state shall be reduced by 45%, representing a  
393 residential exemption allowed under Utah Constitution Article XIII, Section 2.]~~

394 (2) (a) As allowed under Utah Constitution, Article XIII, Section 3, and subject to  
395 Subsections (2)(b) and (c), the taxable value of primary residential property, as defined in  
396 Section 59-2-102, is the amount remaining after applying an exemption consisting of a 45%  
397 reduction to the property's fair market value.

398 ~~[(3)]~~ (b) No more than one acre of land per primary residential unit may qualify for the  
399 residential exemption.

400           ~~[(4)(a)]~~ (c) (i) Except as provided in Subsection ~~[(4)(b)]~~ (2)(c)(ii), ~~[beginning on~~  
401 ~~January 1, 2005;~~] the primary residential exemption in Subsection (2)(a) is limited to one  
402 primary residence per household.

403           ~~[(b)]~~ (ii) An owner of multiple residential properties located within the state is allowed  
404 a residential exemption under Subsection (2)(a) for:

405           ~~[(i)]~~ (A) subject to Subsection ~~[(4)(a)]~~ (2)(c)(i), the primary residence of the owner;

406 and

407           ~~[(ii)]~~ (B) each primary residential property that is the primary residence of a tenant.

408           (3) The commission shall annually notify a county assessor of the change in the  
409 consumer price index to be used for determining the fair market value of residential property.

410           Section 3. Section **59-2-109** is enacted to read:

411           **59-2-109. Disclosure of acquisition value of residential property.**

412           (1) A person who acquires residential property on or after January 1, 2011 shall file an  
413 affidavit:

414           (a) with the county assessor for the county in which the residential property is located;

415           (b) on a form prescribed by the commission by rule;

416           (c) signed by all the owners of the residential property; and

417           (d) stating the price at which the residential property was purchased.

418           (2) If an owner of residential property fails to submit the affidavit required under  
419 Subsection (1), the county assessor shall assess the residential property at fair market value  
420 using the definition of fair market value as described in Subsection 59-2-102(13)(a).

421           Section 4. **Effective date.**

422           This bill takes effect on January 1, 2011.

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**Legislative Review Note**  
as of 2-3-10 3:08 PM

**Office of Legislative Research and General Counsel**

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**H.B. 322 - Property Tax Valuation Amendments**

**Fiscal Note**

2010 General Session

State of Utah

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**State Impact**

Enactment of this bill will not require additional appropriations.

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**Individual, Business and/or Local Impact**

Enactment of this bill likely will not result in direct, measurable costs and/or benefits for local governments. Enactment of this bill could result in a shift of property tax liability among taxpayers.

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