

1 Page 3-after line 21 Insert and renumber as necessary:
2

3 "(ix) Whether the implementation of a property tax
4 system based on the acquisition value of property would result in
5 any inequities to taxpayers, including whether taxpayers who
6 purchase their properties more recently than other taxpayers would
7 be required to pay more in property tax to make up lost revenue
8 resulting from an acquisition value system;
9

10 (x) A review of other states that have implemented
11 property tax systems based on the acquisition value of the property
12 and whether those systems have resulted in inequities among
13 taxpayers depending on the purchase date of their property."
14 KINSKEY, SALAZAR