

Cities and towns-abandoned and nuisance  
buildings.

23LSO-0486, 1.0

**FISCAL NOTE**

The fiscal impact, in the form of decreased property tax revenues from the proposed tax credits. is indeterminable.

Under this bill, property owners that own abandoned and nuisance properties may receive a tax credit. At this time, the mentioned properties are not tracked by the County Assessors.

Administration of this proposed limitation would require county assessors and the Department of Revenue to implement more policies and procedures to yearly track abandoned and nuisance properties within the Computer Assisted Mass Appraisal (CAMA) System.

Prepared by: Dean Temte, LSO Phone: 777-7881  
(Information provided by Brian Judkins, Department of Revenue, 777-5235)

HB0135