

Cities and towns-abandoned and nuisance
buildings.

24LSO-0469, 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, those 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.

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