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**NO POP-UP ON  
AG. PROPERTY TRANSFER**

**Senate Bill 709 (Substitute H-3)  
Addendum to SFA analysis (5-24-00)**

**Sponsor: Sen. Mike Goschka  
Senate Committee: Finance  
House Committee: Agriculture and  
Resource Management**

**ADDENDUM TO SENATE FISCAL AGENCY ANALYSIS OF SB 709 DATED 1-10-00:**

***HOUSE COMMITTEE ACTION:***

The House Committee on Agriculture and Resource Management reported a substitute that differs from the Senate-passed version in several ways. (1) The House substitute contains an enacting section that specifies that the bill would take effect and be retroactive for a transfer of agricultural property after December 31, 1999, *only if neither House Joint Resolution R or Senate Joint Resolution M were adopted by the voters and became part of the state constitution.* Those two joint resolutions each would amend the constitution to require that agricultural property be assessed based on agricultural use value (and not true cash value) and to prevent the assessment cap from being lifted when agricultural property was sold if the land was to continue in agricultural use.

(2) The substitute also contains a complementary retroactivity provision that would require the local tax collecting unit to revise the taxable value of qualified agricultural property in its jurisdiction to the taxable value that the property would have had if there had been no transfer of ownership of the property since December 31, 1999 and if there had been no adjustment of that property's taxable value (basing it on state equalized value) since December 31, 1999. This revision would take place only if the property had been qualified agricultural property for taxes levied in 1999 and each year thereafter and the owner of the property filed an affidavit with the local assessor. If the taxable value was adjusted as described, the owner of the property would not be entitled to any refund for property taxes collected on the property before the adjustment.

***POSITIONS:***

There are no positions on the bill.

Analyst: C. Couch

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■ This analysis was prepared by nonpartisan House staff for use by House members in their deliberations, and does not constitute an official statement of legislative intent.