

SB 5179 - DIGEST

(SUBSTITUTED FOR - SEE 1ST SUB)

Declares that to ensure consistent treatment of government restrictions on property throughout the state, and to relieve the heavy burden on property owners caused by repeated appeals on the same grounds, revaluations must consider reductions ordered by any court or appellate body based on government restrictions.

Provides that the act applies prospectively only to taxes levied for collection in 2010 and thereafter.