

Subject Property tax exemption for agricultural riparian buffers

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Overview

This bill establishes a property tax exemption for agricultural riparian buffers. The bill also establishes a reimbursement to local taxing jurisdictions equal to the amount of tax that that would have been paid if the buffers had been taxable. To qualify for the exemption, buffers must be in compliance with the state buffer law.

Summary

Section	Description
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| 1 | Agricultural riparian buffer.
Establishes a property tax exemption for riparian buffers on agricultural land. To qualify, the buffer would need to be in compliance with the state statute that requires buffers. The property owner would need to file an application with the county assessor. Local soil and water conservation districts would annually notify the county assessor of any landowner who is not in compliance with the buffer law. A property would continue to receive the exemption until the county assessor is notified that it is no longer in compliance with the buffer law. |
| 2 | Agricultural riparian buffer exemption.
Reimburses local taxing jurisdictions for the property tax that would have been paid on agricultural riparian buffer property that is exempt. The reimbursement would be equal to the gross property tax amount attributable to the exemption. The commissioner of education would reimburse school districts. The commissioner of revenue would reimburse all other taxing jurisdictions. |
| 3 | Payment; school districts.
Add the reimbursements under section 2 to the list of property tax credits that the Department of Education pays to school districts. |



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