

# HOUSE RESEARCH

## Bill Summary

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### Overview

Requires assessors to actually view and determine the market value of all real property subject to taxation at maximum intervals of five years, instead of four years, as in current law.

Effective for 2004 assessment and thereafter

#### Section

- 1 Listing and assessment, time.** Requires real property subject to taxation to be appraised at least every five years, instead of every four years as in current law. Effective for 2004 assessment and thereafter.
- 2 Assessor's duties.** Requires the assessor to view and determine the market value of taxable real property at maximum intervals of five years, instead of four years as in current law. Effective for 2004 assessment and thereafter.