

HOUSE RESEARCH

Bill Summary

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Section

- 1** **Additional taxes.** Extends the deadline for voluntary withdrawals from the Green Acres program without payment of back-taxes from May 1, 2010, to August 16, 2010.

Effective for withdrawals after April 30, 2010.

Background: Laws 2009, chapter 12, provides that land enrolled in the Green Acres program that is not involved in agricultural production is no longer eligible after January 1, 2013. The same law provides that this land can be withdrawn from the program without payment of back-taxes prior to May 1, 2010 (subjecting it to "regular" property tax valuation for taxes payable in 2011). This bill extends the deadline for making the decision to withdraw without back-taxes, but would still subject the property to regular valuation for taxes payable in 2011.