## HOUSE RESEARCH

## Bill Summary

**FILE NUMBER:** H.F. 1161 **DATE:** March 18, 2013

**Version:** As introduced

Authors: Dill

**Subject:** Valuation of land subject to certain conservation easements

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H.F. 1161 would require assessors to value land which is subject to a conservation easement purchased with funds from the Outdoor Heritage Fund in "fee simple," meaning to value them as if there were no restrictions on the property.