## HOUSE RESEARCH

## Bill Summary

**FILE NUMBER:** H.F. 2420 **DATE:** March 19, 2014

**Version:** As introduced

Authors: Metsa

**Subject:** Requiring notification of pending utility property exclusions

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## **Overview**

H.F. 2420 requires the commissioner of revenue to notify cities and counties of pending applications for pollution control and sliding scale efficiency valuation exclusions by electric generation facilities, and to notify cities and counties when the applications are approved.

## **Section**

- Personal property used for pollution control. Requires the commissioner of revenue to notify the county assessor and the city clerk when an application has been filed for a pollution control exemption by an electric generation facility, and when an order for exemption has been issued.
- **Efficiency determination and certification.** Requires the commissioner of revenue to notify the county assessor and the city clerk when an application has been filed for a sliding scale valuation exclusion by an electric generation facility.
- **Sliding scale exclusion.** Requires the commissioner of revenue to notify the city clerk when a sliding scale valuation exclusion has been approved.