## House Research

## - Bill Summary -

File Number: H.F. 36 Date: February 24, 2017

**Version:** As introduced

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**Subject:** Property taxation of garage condominiums

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H.F. 36 provides that garage condominiums are classified under class 4bb, which is the classification for single-family residential rental units, with a class rate of 1 percent (up to \$500,000 value). Under current law some assessors have classified these units as class 4bb but others have classified them as 4b (general residential non-homestead) with a class rate of 1.25 percent.