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MEMORANDUM

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: February 17, 2021

Subject: House Bill No. 2197

Summary

House Bill No. 2197 would expand the eligibility for property tax abatements to allow for buildings and improvements to also qualify if destroyed or substantially destroyed by natural disaster in addition to homesteads. Under current law, the board of county commissioners, after making findings, determine whether to allow the abatement request. The bill would apply for tax years 2016 and thereafter.