

Bill Summary
2nd Session of the 58th Legislature

Bill No.:	SB 1842
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Request No.:	2935
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Bill Analysis

SB 1842 directs the county board of equalization to take certain actions prior to considering an appeal from the county assessor. The board must determine that the information for each property considered to be comparable has been verified and accurately and completely discloses all private restrictions and covenants on the use of the property, include only property considered to be comparable with a use that is the same as the highest and best use of the property subject to assessment as well as property considered to be comparable only if the sale or rental of the property occurred under economic conditions that were not substantially different, and include property considered to be comparable that was vacant at the time of sale.

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