HOUSE MINORITY REPORT
AMENDMENTS TO
A-ENGROSSED SENATE BILL 514

June 22

Speaker Merkley:
    A minority of your Committee on Revenue, to whom was referred A-engrossed Senate Bill 514, having had the same under consideration, respectfully reports it back with the recommendation that it do pass with the following amendments:

1   On page 1 of the printed A-engrossed bill, line 24, delete "and".

2   After line 24, insert:

3   "(c) If the land is located within a county with 50,000 or fewer inhabitants according to the

4   latest federal decennial census, the county has not adopted an ordinance or resolution under section

5   4a of this 2007 Act; and".

6   On page 2, line 1, delete "(c)" and insert "(d)".

7   After line 38, insert:

8   "**SECTION 4a.** **(1) A county may elect not to participate in the conservation easement**

9   **special assessment program under sections 2 to 7 of this 2007 Act if the county has 50,000**

10   **or fewer inhabitants according to the latest federal decennial census.**

11   **"(2) The county may make the election under this section by filing written notification**

12   **of the election with the county assessor before July 1 of the first tax year for which the**

13   **election is to be effective.**

14   **"(3) An election made under this section shall be valid for all tax years following the year**

15   **for which the election is first made, until the election is revoked by the county.**

16   **"(4) A county may revoke an election made under this section by filing written notifica-**

17   **tion of the revocation with the county assessor before July 1 of the first tax year for which**

18   **the revocation is to be effective.**

19   **"(5) The written notifications of election and revocation described in this section shall**

20   **contain the information and be in the form prescribed by the Department of Revenue by rule.**

21   **"(6) An election or revocation made under this section applies to all land within the**

22   **county:**

23   **"(a) For which an application has been filed under section 4 of this 2007 Act; and**

24   **"(b) That qualifies for conservation easement special assessment under section 3 of this**

25   **2007 Act.".**

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27   /s/   Tom Butler
                            Representative

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29   /s/   Andy Olson
                            Representative

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