

Legislative Fiscal Office

Only Impacts on Original or Engrossed Versions are Considered Official

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Measure Description:

Provides that specially assessed irrigated farmland may not be disqualified from the special assessment, or subject to additional taxes, if the property owner has an active in-stream lease for water rights belonging to the irrigated farmland and the farmland is being used according to accepted farming practices.

Government Unit(s) Affected:

Water Resources Department, Counties, Department of Revenue, Judicial Department

Analysis:

The proposed legislation has been determined to have

MINIMAL EXPENDITURE IMPACT

on state or local government.

While this individual measure has a “Minimal” fiscal impact, an agency may incur a net fiscal impact greater than minimal depending on the cumulative impact of all measures enacted into law that affect the agency.