Overview

Most counties have statutory authority to take over the duty of assessing all property in the state. In some counties assessment is done by town and city assessors. This bill provides for adjustments in levy authority for a county and for cities in the county affected by levy limits if a county chooses to begin exercising this authority.

1. **Special levy for county wide assessment.** Provides a special levy for counties to pay for an increase in county costs due to a county electing for the county assessor to provide assessment of all taxable property in the county. This special levy authority is only available for counties that elect to go to this assessment process after December 31, 1999.

2. **Transfer of Governmental functions.** Reduces the levy limit for cities located in the county electing to go to whole county assessment to reflect the reduced tax burden resulting from this transfer of duties. States that the reductions under this section do not have to match the levy increase in section since some cities and all towns within in the county are not subject to levy limits.

3. **Effective date.** Effective beginning with taxes levied in 2001, payable in 2002, provided levy limits are still in effect.