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STATE ASSESSMENT OF CURRENT USE

The Department of Taxes and the Joint Fiscal Office shall report to the House Committee on Ways and Means and Senate Committee on Finance on the costs and benefits of having the Department of Taxes, rather than local assessing officials, assess the value of property subject to a use value appraisal under chapter 124 of title 32. The report shall identify and discuss any administrative issues, fiscal impacts, or policy choices inherent in having the Tax Department assess such property. The report shall be due no later than January 15, 2019.