R884. Tax Commission, Property Tax
R884-24P. Property Tax
R884-24P-14. Valuation of Real Property Encumbered by Preservation Easements

(1) The assessor shall take into consideration any preservation easements attached to historically significant real property and structures when determining the property's value.

(2) After the preservation easement has been recorded with the county recorder, the property owner of record shall submit to the county assessor a notice of the preservation easement containing the following information:
   (a) the property owner's name;
   (b) the address of the property; and
   (c) the serial number of the property.

(3) The county assessor shall review the property and incorporate any value change due to the preservation easement in the following year's assessment roll.

KEY: taxation, personal property, property tax, appraisals
Date of Enactment or Last Substantive Amendment: August 11, 2011
Notice of Continuation: March 12, 2007