

February 28, 2007

**H 412. LOWER PRESENT-USE VALUE ACREAGE THRESHOLD.** Filed 2/28/07. *TO LOWER THE ACREAGE THRESHOLD TO QUALIFY FOR PRESENT-USE VALUE FOR AGRICULTURAL LANDS.* Reduces from ten to five acres the minimum size of at least one tract comprising agricultural land in order for the agricultural land to be eligible for property taxation on the basis of its present-use value. Effective beginning with the 2008-09 tax year.

**Intro. by Fisher.**

GS 105