

FISCAL NOTE

HB 3728 – SB 3943

February 11, 2008

SUMMARY OF BILL: Authorizes assessment of leasehold interests by the sales comparison approach.

ESTIMATED FISCAL IMPACT:

MINIMAL

Assumption:

- According to the Comptroller, this bill codifies a method of comparison already utilized for property assessment purposes and will not result in any new taxes being assessed.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.



James W. White, Executive Director

/kmc