

**FIFTY-FIRST LEGISLATURE  
SECOND SESSION, 2014**

February 14, 2014

Mr. Speaker:

Your **AGRICULTURE AND WATER RESOURCES COMMITTEE**, to whom has been referred

**HOUSE BILL 301**

has had it under consideration and reports same with recommendation that it **DO PASS**, amended as follows:

1. On page 1, line 11, strike "A ONE-YEAR" and insert in lieu thereof "AN".

2. On page 1, line 12, strike "ON THE USE OF" and insert in lieu thereof ", BASED UPON DROUGHT CONDITIONS, FOR".

3. On page 4, strike lines 24 and 25 and on page 5, strike lines 1 through 12 in their entirety and insert in lieu thereof the following new subsection:

"H. If, for a taxable year, a county assessor determines that land valued pursuant to this section is no longer being used primarily for agricultural purposes, the land shall continue to be valued pursuant to this section for that taxable year if the United States department of agriculture confirms that drought conditions existed in the county during the previous taxable year. The land shall continue to be valued pursuant to this section for each subsequent taxable year so long as the United States department of agriculture confirms that drought conditions existed in the county during the previous taxable year. If use of the land primarily for agricultural purposes resumes during a subsequent taxable year, the owner of the land may make application to the county assessor for the valuation method of this section. The provisions of this subsection apply only upon submission of an affidavit by the property owner, in the form and manner prescribed by the department, stating the property owner's intent to resume primary use of the land for agricultural purposes upon cessation of drought conditions or any sooner time upon which the land may be used primarily for that purpose."

and thence referred to the **TAXATION AND REVENUE COMMITTEE**.

FIFTY-FIRST LEGISLATURE  
SECOND SESSION, 2014

HAGC/HB 301

Page 2

Respectfully submitted,

\_\_\_\_\_  
George Dodge, Jr., Chairman

Adopted \_\_\_\_\_  
(Chief Clerk)

Not Adopted \_\_\_\_\_  
(Chief Clerk)

Date \_\_\_\_\_

The roll call vote was 8 For 0 Against  
Yes: 8  
No: 0  
Excused: Archuleta, Brown  
Absent: None