



1 information and instructions as may be necessary in order to obtain  
2 a full and complete list of all taxable property and such forms  
3 shall be used uniformly throughout the state. Any change in these  
4 forms must have the approval of the Tax Commission.

5 B. Personal property having a fair cash value of less than Five  
6 Thousand Dollars (\$5,000.00) or having an original cost to the owner  
7 of such personal property of less than Ten Thousand Dollars  
8 (\$10,000.00) shall not be required to be included in the forms for  
9 listing of personal property or in any other requirement of the Ad  
10 Valorem Tax Code for the listing of personal property.

11 C. It shall be the duty of the county assessor to furnish such  
12 forms to any taxpayer upon request, and all personal property as  
13 prescribed by this section shall be listed on such forms in the  
14 manner provided therein. Such lists shall be signed and sworn to  
15 and filed with the county assessor not later than March 15 of each  
16 year; and such lists may show the description of real property,  
17 which may be by subdivision of quarter sections, or less if any such  
18 subdivision is owned in less quantity, describing such less quantity  
19 by United States Land Survey nomenclature if that can be done,  
20 otherwise by metes and bounds, according to ownership.

21 ~~C.~~ D. Real estate need not be listed by the taxpayer, but may  
22 be listed if the taxpayer so desires, in which case the list shall  
23 show the taxpayer's estimate of the value of each tract of land and  
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1 shall separately show the value of the buildings and improvements  
2 thereon.

3 ~~D.~~ E. All such sworn lists of property shall contain such other  
4 information concerning both real and personal property as may be  
5 required by such forms so prescribed.

6 ~~E.~~ F. All such sworn lists of property, any other documents  
7 produced by a taxpayer to the assessor or the board of equalization  
8 during the informal and formal hearing process, or during discovery  
9 in any ad valorem tax appeal in the Court of Tax Review or the  
10 district court, shall be protected as confidential and shall not be  
11 available for inspection under the Open Records Act.

12 SECTION 2. This act shall become effective November 1, 2020.

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14 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated  
15 02/26/2020 - DO PASS, As Amended and Coauthored.

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