

**JBC Staff Fiscal Analysis**  
**Senate Appropriations Committee**

Concerning the elimination of state property tax reimbursement for a taxpayer that owes ad valorem property tax on property that has been destroyed by a natural cause.

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**Prime Sponsors:**

Senators Bridges; Kirkmeyer  
Representatives Bird; Taggart

**Date Prepared:**

March 31, 2025

**JBC Analyst:**

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**Fiscal Impacts**

Appropriation Not Required, No Amendment in Packet

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**Fiscal Note Status**

The most recent Legislative Council Staff Fiscal Note (attached) reflects the fiscal impact of the bill as of 03-31-25.

**No Change:** Attached LCS Fiscal Note accurately reflects the fiscal impact of the bill.

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**Amendments in This Packet**

None.

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**Points to Consider**

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**Technical Note**

Appropriation adjustments related to the elimination of the Property Tax Reimbursement for Property Destroyed by Natural Causes program have been made in the Long Bill supplemental and Long Bill. The changes reflect appropriation reductions of \$0.5 million General Fund in FY 2024-25 and a reduction of \$1.0 million General Fund in FY 2025-26 to the Department of Treasury.