

**273.1108 ANNUAL REPORT ON AGRICULTURAL VALUATION AND CLASSIFICATION.**

The commissioner of revenue must study and, by March 1 each year, report to the chairs and ranking minority members of the committees on taxes of the senate and the house of representatives on:

- (1) trends in market values of class 2a and 2b properties;
- (2) green acres value methodology and determinations; and
- (3) assessment and classification practices pertaining to class 2a and 2b property.

**History:** *2009 c 12 art 2 s 7*