

1638

Sponsor(s): Representatives Carrell, Koster, Benson, Cairnes and  
Dunn

Brief Title: Exempting new residential construction from property  
taxation.

**HB 1638 - DIGEST**

Declares that all new residential construction is exempt from  
property taxation.

Defines "new residential construction" as a single-family  
dwelling unit, whether such unit is separate or part of a multiunit  
dwelling, that is in the process of construction or is completed  
standing inventory and is one acre or less in size. "New  
residential construction" does not include the land on which such  
dwelling stands.