

**79-213d. Same; procedure; inclusion of assessed valuation of certain property in taxing districts during exemption determination.** When any taxpayer has filed an application requesting an exemption from the payment of all or a portion of the ad valorem property taxes assessed, or to be assessed, against such taxpayer's property, the county appraiser shall notify the county clerk that the exemption application has been filed and the county clerk shall not be required to include the assessed valuation of such property in the applicable taxing districts until such time as the application is denied by the state board of tax appeals or, if judicial review of the board's order is sought, until such time as judicial review is finalized. The provisions of this section shall be effective on and after July 1, 2008.

**History:** L. 2008, ch. 182, § 3; L. 2014, ch. 141, § 84; July 1.