

ONE HUNDRED SECOND LEGISLATURE - SECOND SESSION - 2012
COMMITTEE STATEMENT
LB1106

Hearing Date: Thursday February 23, 2012
Committee On: Revenue
Introducer: Schilz
One Liner: Change provisions relating to assessment of improvements on leased public land

Roll Call Vote - Final Committee Action:
Advanced to General File with amendment(s)

Vote Results:
Aye: 8 Senators Adams, Brasch, Cornett, Fischer, Hadley, Louden, Pirsch, Schumacher
Nay:
Absent:
Present Not Voting:

Proponents:	Representing:
Sen. Ken Schilz	Introducer
Larry Dix	NACO
Cheryl Schiel	Keith Co. Assessor

Opponents:	Representing:
-------------------	----------------------

Neutral:	Representing:
-----------------	----------------------

Summary of purpose and/or changes:

Legislative Bill 1106 would change provisions relating to the assessment of improvements on leased public lands.

Section 1: Neb. Rev. Stat. sec. 77-1374 currently requires the owner of improvements on leased public land to file "an assessment application form prescribed by the Tax Commissioner" listing "any construction . . . or change in the improvements made on or after January 1" each year. That form must be filed with the county assessor on or before March 1 each year.

Section 1 of LB 1106 would require that assessment application form to "also be filed with the county assessor at the time a change in ownership occurs". Section 1 of LB 1106 also requires that assessment application form to "be signed by the owner of the improvements or the owner of the land."

[LB 1106, sec. 1, amending Neb. Rev. Stat. sec. 77-1374.]

Section 2: Would repeal the statute that LB 1106 seeks to amend. [LB 1106, sec. 2.]

Explanation of amendments:

The Revenue Committee amendment (AM 2239) to LB 1106 is a "white copy" amendment to the bill which retains the

provisions of the bill as introduced, except that the committee amendment strikes the phrase "or the owner of the land" as provided for by the introduced version of LB 1106. As so amended, LB 1106 requires the assessment application form to "be signed by the owner of the improvements", and not by the owner of the land. [LB 1106, sec. 1, amending Neb. Rev. Stat. sec. 77-1374.]

Abbie Cornett, Chairperson