

February 18, 1976

CLERK: I move to indefinitely postpone LB 488. Signed Senator Kime.

PRESIDENT: The Chair recognizes Senator Kime. No, not on General File, I don't think.

SENATOR KIME: Mr. Chairman, members of this Legislature, this is another bill to eliminate a tax, to take money away from the state that they might need. Now as far as this wasteland is concerned, there is thousand of acres of it in my District. There is lakes and swamps and there is wooded lands. Now as far as the wooded lands not being worth much, some of it is classified as wasteland. A lot of that along the Niobrara River below and in the neighborhood of the Norden Dam has been classified, it is tree land, it is land covered with sand that has washed down there and it is not much good. They graze it in the summer time but I heard from one of the fellows in one of our gun clubs while I was home and he tells me that that land down there that was considered wasteland is now selling for about two hundred to three hundred dollars an acre for perspective club houses, perspective places where people can live or have a summer cabin. This land could be subject to this tax relief. They could put that land in as tax free, build a cabin on it. That cabin is not for hire or anything like that. They would have their land free of taxes. I have passed around a little pamphlet for you, the Nebraska Association of County Assessors, and to their idea, this bill would create their biggest, what they call, their biggest mess in the assessors office we have ever had in this state. The wording is vague. It doesn't specify anything. If you had a swamp around a lake or down through a meadow and you went in to ask the assessor, tell the assessor that you wanted to hold that out for tax purposes. She would say well go out and survey it, bring me in the description of that land, and when this fellow started to get this surveyed out so he could give the legal description, he would find out that his surveyor is going to cost him about \$50 a day and maybe he would save a little taxes, but before he got that surveyed, he would pay about three or four times what he would save in years. I think this is a bad bill and it doesn't say anything. We have 75,000 acres in Cherry County that is a Nebraska Wildlife Refuge. That land is owned by the government and there is no taxes on that. They do pay back to the County Treasurer a certain sum in lieu of taxes but this bill says nothing about paying anything back to the state or the county in lieu of taxes of this free land. I don't know, I can't see the reason. All of our land out there that we have around the swamps, around these lakes, the lakes are not taxed, if they are under the water but that land is now very good habitat for birds. We have deer out there. We have everything and those fellows are keeping it that way and they don't want anybody coming in and fooling around, fencing that land and say look, this belongs to the state because it is tax