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of my study is on the bigger picture, Senator.

SENATOR RAIKES: So are you going to try to address the issue if I have a piece of property that, say, I am using to graze cattle, my neighbor had been doing just as I but all of a sudden my neighbor sells his property to someone that is more interested in recreation, for example, at a much higher price than would be justified by grazing, are you going to look at the issue of how then do we value my property even though I'm not using it at what might be the highest and best use; namely, recreation, but rather I'm using it for grazing?

SENATOR COORDSEN: Well, thank you, Senator Raikes. Highest and best use, the best description that I can think of with regard to that and how inappropriate I believe it is as a standard to assess property that if your house, and I don't know the exact location of your house, Senator Raikes, but if your house was located on a corner lot on a well-traveled street and it was zoned residential and the Lancaster County Assessor said, well, Mr. Raikes, using this land for a residential site is not...

SENATOR CUDABACK: One minute.

SENATOR COORDSEN: ...appropriate. Its highest and best use would be as to have it rezoned commercial and then build a Kwik Shop on it. And instead of being worth \$20,000, I am going to assess a value of \$200,000 because that would be the highest and best use. Now that is what I object to and that is what is being used apparently, and I say apparently, on farm real estate on which there are buildings.

SENATOR RAIKES: So, Senator Coordsen, you're arguing that there is considerable precedent already for valuing property at other than its highest and best use.

SENATOR COORDSEN: Considerable precedent.

SENATOR RAIKES: Okay, thank you.

SENATOR CUDABACK: Thank you, Senator Raikes. Senator Coordsen.

SENATOR COORDSEN: Thank you. Are there any other lights on?