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FLOOR DEBATE

May 24, 2001

LB 600

ad valorem taxes. After that passage in 1985, there was an ag land task force appointed that was chaired by Senator Landis that led to LB 271 in 1985 which created an income-based method for ag land valuation. After that, there were two cases filed in the state Supreme Court, the Kearney County Convention Center and the Banner County cases, in which the Supreme Court ruled that while the Legislature had authority to do that, the placement and the language of the constitutional amendment required that those values, however they were established, still had to be uniform and proportionate to all other classes of property. So as a result of that, in 1990 a new constitutional amendment was passed again requiring that while agriculture and horticulture property would consist of a separate class of property, within that class the primary requirement was that the values be uniform and proportionate within the class of agriculture property. And in 1991 an enabling law which, again, I think was either sponsored or carried by Senator Landis, that 80 percent of the market value was determined to be the agricultural value for the purposes of taxation. And that is what we have in place today. Since that time, in efforts to address what began as equalization concerns and have grown in many dimensions, we created the Agricultural Land Valuation Boards, we created the Property Tax Administrator, the Tax Equalization Review Commission, the Department of Property Assessment and Taxation, and most recently the Greenbelt Advisory Committee to assist the Property Tax Administrator and determine the mechanism of valuing agricultural property in those areas where the counties had adopted the zoning process. So you can see this has been a 50-year path down the road trying to find a way of valuing agricultural property that results in some sort of affordability for those people who are producing food for the country. A little interesting sidelight before we move to the committee amendment, and that is that the International Association of Assessing Officials who are the people nationally who publish the guide books, who do the...all of the activities that provide instruction for assessors, both at the state level as well as local levels, have just last year published a report that within which included that 43 of the 50 states have an income use value method of valuation. And there are several others that either do not value property for any particular use or have a different mechanism of supporting other