



**Ninety-Ninth Legislature - Second Session - 2006  
Committee Statement  
LB 960**

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**Hearing Date:** February 8, 2006  
**Committee On:** Revenue

**Introducer(s):** (Kremer, Baker, Combs, Cudaback, Cunningham, Fischer, Flood, Heidemann, Hudkins, Langemeier, Louden, McDonald, Schrock, Smith, Stuhr, Wehrbein)  
**Title:** Change valuation of agricultural and horticultural land

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**Roll Call Vote – Final Committee Action:**

- Advanced to General File
  - Advanced to General File with Amendments
  - X Indefinitely Postponed
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**Vote Results:**

7	Yes	Senators Baker, Connealy, Cornett, Janssen, Landis, Preister and Raikes
0	No	
0	Present, not voting	
1	Absent	Senator Redfield

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**Proponents:**

Senator Bob Kremer  
Jerry Stahr  
Ehme Gronewold  
Dave McCracken  
Norman Wallman  
John K. Hansen  
Josiah Woodward

**Representing:**

Introducer  
Nebraska Farm Bureau Federation  
Himself and Gage County Ag Producers  
Nebraska Cattlemen  
Himself  
Nebraska Farmers Union  
Himself

**Opponents:**

None

**Representing:**

**Neutral:**

Nancy Salmon  
Catherine Lang  
Marvin Havlat

**Representing:**

Assessors Association  
Department of Property Assessment & Taxation  
Himself

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**Summary of purpose and/or changes:**

LB 960 would have lowered the assessment percentage for agricultural and horticultural land from 80 percent of actual value to 70 percent, beginning with the 2007 assessment year. A

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number of sections would have been amended to make this change: Section 77-201 (classification and level of assessment), 77-5023 (standards for intercounty equalization), and 79-1016 (adjusted value for school aid purposes).

**Explanation of amendments, if any:**

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**Senator David Landis, Chairperson**