

ONE HUNDRED FOURTH LEGISLATURE

FIRST SESSION

**LEGISLATIVE RESOLUTION 327**

Introduced by Davis, 43; Larson, 40; Schilz, 47.

PURPOSE: The purpose of this resolution is to examine the procedures and categories used by county assessors to classify types of land for valuation and taxation purposes. This study shall include, but not be limited to, an examination of the following:

(1) Whether the uses and land classifications are being properly identified and applied by county assessors and whether the property assessment division of the Department of Revenue is providing appropriate oversight of county assessors' practices;

(2) Whether the uses and land classifications are sufficiently taking into account the difference in soil types, climate, and other local factors that could affect the actual value of the land;

(3) Situations in which land within a county is valued based on comparable land in a different county and whether this is a justifiable procedure by county assessors;

(4) Whether the category for recreational land is being properly utilized by county assessors in assessing land value;

(5) Whether the assessment practices and categories of classification for acreages in urban areas are appropriately identifying the type and value of that land;

(6) Recommendations of statutory changes to promote consistent and accurate classification of agricultural and other types of land; and

(7) Whether an additional category called irrigated grassland is merited as opposed to classifying it as irrigated cropland.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE ONE HUNDRED FOURTH LEGISLATURE OF NEBRASKA, FIRST SESSION:

1. That the Revenue Committee of the Legislature shall be designated to conduct an interim study to carry out the purposes of this resolution.

2. That the committee shall upon the conclusion of its study make a report of its findings, together with its recommendations, to the Legislative Council or Legislature.