

One Hundred Fifth Legislature - First Session - 2017

Introducer's Statement of Intent

LB236

Chairperson: Senator Jim Smith

Committee: Revenue

Date of Hearing: February 23, 2017

The following constitutes the reasons for this bill and the purposes which are sought to be accomplished thereby:

LB236 would prohibit combining undeveloped vacant lots into a single parcel for taxation purposes, if there are taxes or special assessments certified but not yet due, due, delinquent, or in a tax sale. The property owner and county treasurer would have to certify that there are no taxes or special assessments that fit into those categories before the lots could be combined.

Principal Introducer: _____

Senator Steve Erdman