

LEGISLATURE OF NEBRASKA
ONE HUNDRED EIGHTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 398

Introduced by Erdman, 47.

Read first time January 12, 2023

Committee: Revenue

- 1 A BILL FOR AN ACT relating to the Game and Parks Commission; to amend
- 2 section 37-335, Reissue Revised Statutes of Nebraska; to change
- 3 provisions relating to certain payments in lieu of taxes; to provide
- 4 an operative date; and to repeal the original section.
- 5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 37-335, Reissue Revised Statutes of Nebraska, is
2 amended to read:

3 37-335 For all land ever acquired by ~~Commencing January 1, 1977,~~
4 ~~whenever~~ the commission acquires title to private lands for wildlife
5 management purposes, the commission shall annually make payments in lieu
6 of taxes to the county treasurer of the county in which the land is
7 located. ~~The~~ Commencing January 1, 1997, the payments shall be the same
8 as the real property taxes which would have been paid on the land if it
9 were owned by a private owner. The value of the land shall be determined
10 by the county assessor pursuant to sections 77-201 and 77-1301 to 77-1371
11 as if it were being used at its highest and best use ~~for the use it had~~
12 ~~immediately before acquisition by the commission excluding any~~
13 ~~improvements on the land either before or after its acquisition.~~ The
14 commission may protest the valuation of such land to the county board of
15 equalization pursuant to section 77-1502 if the commission believes the
16 land is not properly valued. The county board of equalization shall treat
17 such protest in the same manner as any other protest pursuant to sections
18 77-1502 to 77-1509. The action of the county board of equalization on
19 such protest may be appealed as provided in section 77-1510. The county
20 treasurer shall allocate such payments to each taxing unit levying taxes
21 on such property in the county in which the land has tax situs in the
22 same proportion that the levy on the property of such taxing unit bears
23 to the total levy on such real property of all the taxing units in which
24 the property is taxed.

25 Sec. 2. This act becomes operative on January 1, 2024.

26 Sec. 3. Original section 37-335, Reissue Revised Statutes of
27 Nebraska, is repealed.