

February 11, 1981

LB 167

CLERK: 30 ayes, 0 nays, Mr. President, on adoption of the amended committee amendments.

SENATOR CLARK: The motion carried. The committee amendments are adopted. Senator Hefner, what do you want to do with the bill? We have one other amendment. One moment.

CLERK: Mr. President, Senator Warner moves to amend LB 167 by striking Section 13 in the original bill.

SENATOR WARNER: Mr. President and members of the Legislature, Section 13 of the original bill deals with the present green belt law which while it has not been particularly utilized does have a provision, if you are familiar with it, where land that qualifies is assessed at two different rates, one at its agricultural value, the other at its potential development value, and at the time that the land use changes under that law, there is a rollback feature where you pay the difference in the amount of taxes that you did pay and what you would have paid without the green belt provision, you then pay that tax at that time. Now as I understand the purpose of LB 167, it is to ensure the collection of taxes at the time they are due. There is no tax due whatsoever under the green belt law until that use has changed and to assess at 12 percent which is currently 6 by law, but to assess at 12 percent or 15 percent rather on taxes undue it seems to me is unreasonable and goes far beyond the scope of what was indicated with the purpose of this bill. There is other legislation introduced by Senator Newell that does increase this 6 percent to a higher figure but that has nothing to do with delinquency because it is not delinquent. It is not due so if it is unpaid, it is exactly in keeping with the law and it seems to me that the current 6 percent figure is a reasonable one to have it at, and I would move adoption of the amendment.

SENATOR CLARK: Senator Newell.

SENATOR NEWELL: Mr. President and members of the Legislature, I rise to oppose the Warner amendment. Now I think we have here the first attempt to do away with uniformity and I expect that there will probably be a few more of these coming in, but Senator Warner has an argument that I think we have to deal with just for a moment. His argument is and the present interest rate is 12 percent which I think is a big mistake, we should have left it at 15, but that is another issue