

April 6, 1981

LB 412

county assessor for the privilege of greenbelt law and I am stating to this body there is no longer a privilege of greenbelt law. You have just taken away its provisions and now I will allow my time to go to Senator Warner, since I recall when he was one of the introducers of this piece of legislation, and if you will turn Senator Warner on I will ask him a question.

SPEAKER MARVEL: You have one minute, Senator Koch.

SENATOR KOCH: I am going to ask you a simple question. Will you support this proposal, the bill plus the interest rate and the change?

SENATOR WARNER: I do not support the interest rates, Senator Koch.

SENATOR KOCH: Thank you, neither do I.

SPEAKER MARVEL: Senator Rumery.

SENATOR RUMERY: Mr. President, members of the Legislature, I would like to ask Senator Newell a question or two, also, if he would yield.

SENATOR NEWELL: Yes, Senator Rumery.

SENATOR RUMERY: Senator Newell, I fail to see the rationale for charging taxes on this land for what it might have been used for during those years. It didn't yield any more corn or oats or barley or whatever it was than it did before and yet the owner has got to pay the extra taxes as agricultural land because when it was sold sometime later it did have a higher valuation but it didn't have it while it was being used as agricultural land and I don't see how we can possibly tax it on what it might have been used for like when it was sold later. I don't see how we can logically say that we will put this higher tax on it while it was still used for agricultural purposes. Can you justify that?

SENATOR NEWELL: Senator Rumery, I think that we forget here that the law, our laws, have always said you pay what the true value is, actual and true value. Now if your land is in...I mean, I am not changing the law at all. I am only changing the interest rate. I mean I explained how the greenbelt works but, basically, you would have to pay the higher value. If the land is in a prime developmental area and it can be used for a higher purpose, the assessor is duty bound by our Constitution, by our law, to assess the higher value and so we changed the Constitution. Senator