

April 6, 1981

LB 412

SENATOR NEWELL: No. I guess the concept here, Jim, is very simple. You would have to pay, if there was no greenbelt provision at all...this bill does not change the greenbelt law. It stays the same, you know. It basically just clarifies the greenbelt law to make it more clear. But they would have to pay that anyway under the present law, they would have to go back, because you would have had to pay the higher taxes. You ask for relief. You specifically ask for relief and the agreement is that if you sell it for a higher use at a higher price that you are willing to go back and pay five years back, it is an arbitrary selection of years and so forth, what you would have had to pay had you not applied for it and that is the only thing. But if I could clarify the amendment, the amendment is just a clarifying amendment in terms of what you would call the differentiation in the tax rate. This is just a clarification.

SPEAKER MARVEL: Senator Warner.

SENATOR WARNER: Mr. President, members of the Legislature, I guess it is probably sort of true what Senator Newell says. However, I don't agree with his amendment. Maybe it is only terminology but I think Senator Newell would like to suggest and I think the amendment suggests that the tax by virtue of the deferred status is in effect a delinquent tax or an unpaid tax and I take the position that that suggests a delinquency which I hold is not a fact because you cannot be delinquent when it wasn't due. I have an amendment, depending on what happens to Senator Newell's that will reinstate the old language and strike the new language on page 4 which leaves the bill as the current law is which is a six percent tax based upon the deferred tax going back five years when the land use through zoning is changed and I think that is a reasonable rate of interest to be charged under those circumstances. And while Senator Newell's amendment may only clarify, I have some concern what direction you are clarifying in, Senator Newell, and I would oppose it on the basis that it ought to be defined as it currently is as the additional tax as opposed to an unpaid tax as I understand his amendment to do.

SPEAKER MARVEL: Senator Newell, do you want to close on your amendment?

SENATOR NEWELL: Yes, Mr. President. Senator Warner, I did bring that by you and I misunderstood you the first time when we discussed the amendment. I don't see the purpose for your objection but I would like to ask you a question, Senator Warner. If you don't suggest...I mean we are arguing