

April 6, 1981

LB 412

farmland was in the vicinity. There has been a number of examples for adverse effect to the entire county, even those a long ways away from an area where potential development was occurring. Well, it had an adverse effect if there was not some method to encourage orderly development of the city.

SENATOR DWORAK: Senator Warner, if this development is going to have adverse effect indirectly on other taxpayers within the county, then why would we reward these specific areas, whoever owns that land at this specific time with the lesser penalty for not paying their taxes than me, who is paying my taxes, but being adversely affected, that is what I don't understand, number one? Number two, Senator Warner, and I want to finish this, one of your arguments or rationalization for your position is that agricultural land is being taxed higher than it is actually worth for agricultural land because of the potential development. Then why would you not have accepted Senator Newell's other amendment that had this split valuation method which would have allowed agricultural land to be taxed as agricultural land but another tax level in case that farmer should, in fact, in the future develop that land. That seems to be a more direct solution than this, Senator Warner.

SENATOR WARNER: Senator Dworak, that is the law right now. There are two values run. 412 can be killed. There are two values run now, the agricultural value and the development value. This is also going to be true in Lancaster County. Senator Newell's problem is that Douglas County has chosen to implement the greenbelt law in an, as far as I am concerned, totally inconsistent, and that is a mild word, totally inconsistent with what the law requires as it now exists. Two values is what is required now. Senator Newell, the only difference between Senator Newell and myself on this issue has been whether the deferred tax is a delinquent tax or if it was a tax not yet due so it is not delinquent. That is all we were arguing. Those two words alone, nothing else changes.

SENATOR DWORAK: Okay, who defers the tax, the county board of supervisors? Who defers the tax?

SENATOR WARNER: The landowner makes application. Then it has to be approved if it meets the conditions of the law. It is made to the assessor and it would be automatic unless...if it was turned down because the assessor said it did not meet the law, then you could appeal, rather, to the county commissioners (interruption).