

been a bill introduced a year ago by Senator Withem. This bill this year was introduced by Senator Avery and Withem and one other member that slips my mind. But what it does, it addresses an issue that deals with greenbelt legislation. Greenbelt is where agricultural land next to urban areas carries two valuations. And as it is sold, it is subject to a payment for back taxes making up the difference from what the value of the land as greenbelt and as agricultural land. But it has been an issue that the break as to when you count it back the back years is five years under existing law was July 1 and this created some problems because of what levy to assess. The bill would change that July 1 to the date of levy that is certified in the county and that makes it much simpler to make the calculation, make it for the current year. In addition, there was another provision in LB 1381 that came up in Sarpy County a couple of instances in which a tract of land was taken by eminent domain and in that process was subject to the rollback provisions. Usually those are small tracts perhaps, perhaps widening of a road or something, and it became an issue as to whether that rollback was part of a settlement or was not. Obviously, if there was an additional price on that land because of a rollback, government was paying it or whatever entity was using its eminent domain and so consistent with most other states that have similar provisions, the bill would not require the rollback in the taxes for five years if the land was acquired by an entity that had the authority to acquire by eminent domain or if in fact the property was acquired by eminent domain. The other change is with the change in the levy date. The rollback feature in some instances could be as much as six years rather than five depending on when it was bought or purchased, in other cases, five. What the amendment does in essence makes them four years since the current year in which the land sold would also carry the higher valuation and the taxes would have to be paid on that property for that current year plus the period of the rollback. The bill was advanced unanimously by the committee, and Senator Avery or Senator Withem who were involved in this issue may have a comment they wish. I will yield the balance of time to Senator Avery for the opening, Mr. President.

SPEAKER WITHEM PRESIDING

SPEAKER WITHEM: Senator Avery.

SENATOR AVERY: Thank you, Mr. President. This amendment is