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SENATOR BEUTLER: Senator Wickersham, could I seek clarification from you just on a couple of points, if you would yield.

SENATOR WICKERSHAM: Sure.

SENATOR BEUTLER: This may be answered by the bill or prior law, but tell me how it would be handled under LB 271. Let's say you have land that is being developed for a public use but is not yet in public use. In most cases, I imagine those situations would be fairly short periods of time, a year or two years, but I suppose it's possible to have land in development for public use that's not in public use that may extend over several years. And that land in transition, would that be considered in public use under...under this bill?

SENATOR CUDABACK: Senator Wickersham.

SENATOR WICKERSHAM: Well, Senator Beutler, I'm...I'm having difficulty getting a clear assessment of your question. The...the test is whether any use is for a public purpose. If there is a public purpose attached to the development of the property that you're concerned about, I think that would exempt it from taxation if it appears to be unused property in some sense. You just have a bunch of vacant ground and you're not using it for anything, but you're holding it for a public purpose, then it would be, but you've acquired it under your general powers to hold property, then it would be subject to in lieu of tax under the provisions of the bill. I'm not sure that that's responsive, Senator, but I can't...I'm having difficulty imagining what you're describing.

SENATOR BEUTLER: Well, let's describe a couple of situations.

SENATOR WICKERSHAM: Okay.

SENATOR BEUTLER: And you can tell me what would happen. Let's say at the Department of Roads and I know that two years from now we're going to need to build some maintenance sheds on some land in a particular area, so we buy the land today. And in year one nothing happens. In year two construction is going on.