

TRANSCRIPT PREPARED BY THE CLERK OF THE LEGISLATURE  
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SENATOR WICKERSHAM: Um-hum.

SENATOR BEUTLER: And in year three, it actually goes into public use. So year three is clear, there's no taxation. Where would year one and year two be in that scenario?

SENATOR WICKERSHAM: Well, in my estimation, year two is also clear. You're building a building that's going to be for a public purpose, the land is being used for a public purpose. I wouldn't have any concerns about that. The other property that you're describing if it is in that state for one year, I would hope that that would not become subject to the in lieu of tax because at that point it looks like unused property, and I don't think that it would because you're clearly holding it for that subsequent public use. If, on the other hand, you hold and it's unused for ten years, then I think you have a different answer.

SENATOR BEUTLER: Okay. So the political subdivision's declaration of its intention, and that intention being reasonable in terms of the...

SENATOR WICKERSHAM: Yeah.

SENATOR BEUTLER: ...scale and size and object of...

SENATOR WICKERSHAM: Some of that would necessarily be at the discretion of local assessors and county boards of equalization if those decisions come to them. But...

SENATOR BEUTLER: But, generally speaking, so long as there is a reasonable time line...

SENATOR CUDABACK: One minute.

SENATOR BEUTLER: ..and the project is...has been begun or is in process, even if it takes a considerable period of time, that's not going to be taxed?

SENATOR WICKERSHAM: If I were the county assessor, that's the standard that I would employ. It seems unreasonable to do anything else.