

TRANSCRIPT PREPARED BY THE CLERK OF THE LEGISLATURE
Transcriber's Office

April 26, 1999 LB 271

several years.

SENATOR WICKERSHAM: Yes. I can...there should be a process that is followed for this kind of property that is analogous to or is identical to the process for any other property, whether it is charitable property or whether it is other property that's owned. And in fact, I think the closest analogy to the process that we're developing is the one that's in place for charitable property.

SENATOR SMITH: Thank you. Now, speaking to the current amendment that we have, it looks to me like it addresses some further concerns that I have. Let me go back to the land mandated by the federal government that currently has crops being produced. Do you see that as being taxed if this amendment is adopted?

SENATOR WICKERSHAM: That depends on the particular uses that are being made of the property, and the judgements about the uses that are made by local assessors and county boards of equalization, and potentially the TERC and potentially the courts, as to whether or not that is, quote, a public purpose.

SENATOR SMITH: Okay. So the interpretations at the county level are very important.

SENATOR WICKERSHAM: Yes.

SENATOR SMITH: Thank you. I appreciate this dialog that we're having...

PRESIDENT MAURSTAD: One minute.

SENATOR SMITH: ...because I really do think that it clarifies some questions that I have in my mind. But I certainly would support Senator Kristensen's amendment that delays that so that we can further coordinate some of our efforts. Because I think we're heading in the same direction as far as what we want to accomplish, but we want to make sure that it's good policy and is understandable at the local level so that we can have as much consistency around the state as possible, because I think that can prevent many unfortunate situations in the future. Thank