

TRANSCRIPT PREPARED BY THE CLERK OF THE LEGISLATURE
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that exists in Nebraska statutes today as to what a farm site is lies in the county or the municipal zoning ordinances, and there's nothing in the Section 77 statutes. In addition to that, Section 77 says that land, under a farm...set of farm buildings, cannot be valued or should not be valued as agricultural land. The way that worked prior to the creation of the Department of Property Tax Administration was that the county assessor would take a look at that land and assess a value to that, based upon their belief and their knowledge of local circumstances, and that did vary from place to place and from situation to situation. As a general rule, prior to two or three years ago, the real estate under an active farm site, or particularly a vacant one was valued at a presumed value at or below the value that property would have for agricultural purposes, that is farming or the grazing of cattle or those sorts of things. There were regulations drafted that created a situation that some assessors, at least, felt that all building sites, or potential building sites, that existed outside of city or village city limits should be valued as acreages. And there was some exception taken to that, and certainly an exception in my mind that not all agricultural sites are in fact acreages by any definition. So that is why LB 419 was introduced and why it is before us today. Why it is before us today is a little bit different in that it was my priority bill of last year, and we had an extremely difficult time of finding language that was even satisfactory to the bill's sponsors. And ultimately, toward the end of the session, the bill was passed over and carried forward into this year, in a General File status. Now I think all of us here on the floor today recognize that if a bill is not advanced off of General File, when its time comes, it ceases to become an issue, at least in that bill number form or the potential of that is quite great. I am going to ask you in a few moments to adopt the amendment that you have on your desk, which is part of another bill that is pending hearing before the Revenue Committee, that goes into the agricultural land valuation issue. So the amendment that we will soon be discussing will in fact have a public hearing after the fact in this particular case, which is somewhat unusual. But I think at this time then, Mr. President, the Clerk has an amendment on the desk.

PRESIDENT MAURSTAD: Thank you, Senator Coordsen. Mr. Clerk.