

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

January 13, 2000 LB 419

generally...

SENATOR COORDSEN: That the building occupies.

SENATOR BEUTLER: ...generally speaking,...

SENATOR COORDSEN: Yeah.

SENATOR BEUTLER: ...where you're going to change the tax from...

SENATOR COORDSEN: Yep.

SENATOR BEUTLER: ...from what? From commercial or from what...

SENATOR COORDSEN: Well, no.

SENATOR BEUTLER: ...what do they tend to tax it as?

SENATOR COORDSEN: You wouldn't be changing from commercial. You would be making a definition of whether or not it was agriculture. If it was not agricultural by nature, which a confinement hog operation, quite frankly, would be,...

SENATOR BEUTLER: Okay.

SENATOR COORDSEN: ...it would be either residential or commercial, or recreational, we do have that classification also. Those are all valued and would continue to be valued at market value. Again, back to the hog confinement and the land that is occupied by the hog confinement facility, depending on where it's located, this may or may not result in a lower valuation. This conceptually could result in a higher valuation, depending upon what the...what the land contiguous to the farm site area was used for,...

SENATOR BEUTLER: Okay.

SENATOR COORDSEN: ...whether it was high-dollar irrigated land, for an example, and that was its...it...so it's not a home-free type of proposal.