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that looks every bit the same; that should be \$5,000 an acre, too. Is that going to be possible with this amendment?

SENATOR BAKER: Yes it is, because if it's not part of what we call...that keyword...that "functional" part of an operating farm, then it's going to be considered an acreage.

SENATOR RAIKES: So it's...if you have buildings in this area that are no longer used; for example, suppose someone was at one point in the livestock business, no longer is, has the buildings remain in this area, is that a functional farm site?

SENATOR BAKER: No. And that was pointed out in the discussion,...

SENATOR CUDABACK: One minute.

SENATOR BAKER: ...that some of those could be a liability, not an asset. Some old buildings, and maybe some hog confinement facility, something like that, would be an actual liability to that site.

SENATOR RAIKES: But if that were the case, wouldn't it be true that you could say, all right, the land is worth \$5,000 an acre, the acreage price, and we're going to subtract from that \$50 an acre for the buildings that have to be taken off? So wouldn't that result in the possibility that a farmstead could end up valued much higher than was intended by the language that's there now?

SENATOR BAKER: No, I don't think so. It would be valued...in your case, if it's not a functioning farm site, it's going to be valued as an acreage. That's the key word, "functioning." If it's not functioning as part of a working farm or ranch, then it's going to be considered an acreage, and that will be valued higher.

SENATOR RAIKES: Okay. Well, thank you, Senator Baker. I'll put my light on to pursue this a little more.

SENATOR CUDABACK: Thank you, Senator Raikes. Senator Stuhr.