

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

January 30, 2003 LB 295

acreage. And I think what we're doing is leaving that discretion up to the assessor. That assessor is going to look...weigh these factors we're putting in by this amendment, important physical, functional, and location characteristics. Some farm person might claim an acreage, or, farm site 20 miles away, and not actually be using it as what I'd consider an operating part of the farm. Then it's going to be an acreage. But it gives the assessor some flexibility. And that's a key word, some flexibility and some trust in the assessors. They were not using the statutes as they existed. They didn't...couldn't interpret them, and neither can I. And this was a simplification, but still gave them some guidelines to base their assessed values on, comparable sales, and then they can...

SENATOR CUDABACK: Time.

SENATOR BAKER: ...factor in those other works. Thank you.

SENATOR CUDABACK: Thank you, Senator Bourne and Senator Baker. (Visitors introduced.) Thank you for being with us. On with discussion of the Baker amendment to LB 295, Senator Raikes, followed by Senator Vrtiska.

SENATOR RAIKES: Thank you, Mr. President, members of the Legislature. Senator Baker, I want to ask you a few more questions, if I might. I think I figured out the error of my ways in trying to focus on "functional." Let me explain how I think it's supposed to work. You look at this area between the house and the field. And you decide...or, determine whatever is going on there. There may be a machine shed there with machinery stored in it. Or there may be grain bins there that are used. Or there may be grain bins that are no longer used; they've been abandoned, or whatever building. The job of the assessor, as...or, the intent here would be that whatever function is being performed there...and it might be nothing, if it's abandoned or if the buildings are not being used...the job of the assessor is to find something comparable to that that has sold, and then use the value of that, or use that sale price, to value that farm site. Is that correct?