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FLOOR DEBATE

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Lincoln, so that the Property Tax Administrator can turn it into a searchable database, so that if you want to know how much government property or what government property is owned, you could search that database. It would not be up to date on an annual basis. It would be up to date every four years. I have to say--and I didn't share this with Senator Hartnett first--that the rationale for this probably was stronger last year than this. In the intervening time, our Supreme Court has acted. And we have, through constitutional language that had been adopted, sort of bifurcated our treatment of governmental property into governmental property that's tax-exempt, and governmental property that really is government-owned but in the marketplace of land. For example, land owned by an airport authority, rented to private enterprise, and is in essentially competition with other land, other commercial property that could also have been rented to that business. And frankly, we were interested in knowing what kind of land was the tax-exempt government purpose land, or the government-owned land that was not being used for a government purpose but was essentially being rented for private purposes. The Supreme Court, between last year and this, said, essentially, you know what, if the government owns it, it's tax-exempt, doesn't make a difference what they're doing with it. If they're renting it to Duncan Aviation or to Pioneer Aviation or to a private company, it's government-owned, and rather than get the courts into analyzing what is a governmental purpose and what is not, we're going to start from a first principle that all government...if it's government-owned, it's serving a government purpose. And for that reason, government land will be tax-exempt. The Legislature's recent attempt to carve out rules and definitions for government-owned land that essentially they were leasing for private purposes, ineffective. The place where this database would have been most valuable is when an individual would have been searching the database looking for land that was being treated as tax-exempt but in fact should have been treated as taxable. That purpose is no longer there. However, what is there is a searchable database for that land which is owned by government and therefore tax-exempt, so that if you want to learn or know what property, by legal description, is run by the government or not, you could do that on the computer. And that value is still there in LB 644. I ask for the adoption of the