

ONE HUNDRED THIRD LEGISLATURE - SECOND SESSION - 2014
COMMITTEE STATEMENT
LB723

Hearing Date: Wednesday February 19, 2014
Committee On: Revenue
Introducer: Christensen
One Liner: Change property tax provisions relating to the valuation of irrigated cropland and comparable sales

Roll Call Vote - Final Committee Action:
Advanced to General File with amendment(s)

Vote Results:
Aye: 6 Senators Hadley, Hansen, Harr, McCoy, Schumacher, Sullivan
Nay:
Absent: 2 Senators Janssen, Pirsch
Present Not Voting:

Proponents:
Senator Mark Christensen

Representing:
Introducer

Opponents:
Marilyn Hladky
Larry Dix

Representing:
NACO and Nebraska Association of County Assessors
NACO

Neutral:

Representing:

Summary of purpose and/or changes:
Change property tax provisions relating to the valuation of irrigated cropland and comparable sales

Explanation of amendments:
AM2270 removes the mandate to create subclasses of irrigated crop land for valuation purposes. It also clarifies statutory guidelines for valuation of such irrigated crop land.

Galen Hadley, Chairperson