

**ONE HUNDRED FIRST LEGISLATURE - SECOND SESSION - 2010**  
**COMMITTEE STATEMENT (CORRECTED)**  
**LB806**

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**Hearing Date:** Wednesday January 27, 2010  
**Committee On:** Revenue  
**Introducer:** Campbell  
**One Liner:** Change provisions relating to agricultural land valuation

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**Roll Call Vote - Final Committee Action:**  
Advanced to General File

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**Vote Results:**

**Aye:** 8 Senators Adams, Cornett, Dierks, Hadley, Louden, Pirsch, Utter, White  
**Nay:**  
**Absent:**  
**Present Not Voting:**

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**Proponents:**

Senator Kathy Campbell  
Scott Gaines  
Jon Edwards

**Representing:**

Introducer  
Lancaster County Assessor/Register of Deeds  
Nebraska Association of County Officials

**Opponents:**

**Representing:**

**Neutral:**

**Representing:**

**Summary of purpose and/or changes:**

LB 806 eliminates two references to conditions under which cancellation of special valuation treatment of agricultural land can take place. These conditions are sale to an exempt owner, or sale to a governmental subdivision. These provisions are viewed as obsolete since the repeal of tax recapture provisions.

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Abbie Cornett, Chairperson