

ONE HUNDRED SEVENTH LEGISLATURE - FIRST SESSION - 2021
COMMITTEE STATEMENT
LB214

Hearing Date: Thursday February 11, 2021
Committee On: Revenue
Introducer: Linehan
One Liner: Define certain terms for purposes of property taxes

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

Vote Results:

Aye: 8 Senators Albrecht, Bostar, Briese, Flood, Friesen, Lindstrom, Linehan,
Pahls

Nay:

Absent:

Present Not Voting:

Oral Testimony:

Proponents:

Senator Lou Ann Linehan
Jon Cannon

Representing:

Introducer
NACO

Opponents:

Brian McAllister

Representing:

Self

Neutral:

Representing:

Summary of purpose and/or changes:

LB214 defines recreational land to mean land predominantly used or intended to be used for diversion, entertainment, and relaxation.

For agricultural or horticultural valuation, primarily used is defined to mean that the use of the land is mainly for agricultural or horticultural purposes. When determining the primary use of small or mixed use parcels, consideration will be given to whether the parcel is lying in or adjacent to and in common ownership or management with other land used for agricultural or horticultural purposes.

Wasteland is defined to mean land that cannot be used economically and is not suitable for agricultural or horticultural purposes.

These are new definitions to clarify a land classification for assessment purposes.

Lou Ann Linehan, Chairperson