

**ONE HUNDRED SEVENTH LEGISLATURE - FIRST SESSION - 2021**  
**COMMITTEE STATEMENT**  
**LB63**

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**Hearing Date:** Wednesday February 10, 2021  
**Committee On:** Revenue  
**Introducer:** Lindstrom  
**One Liner:** Change certain deadlines relating to property tax exemptions

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

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**Vote Results:**

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

**Nay:**

**Absent:**

**Present Not Voting:**

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**Oral Testimony:**

**Proponents:**

Senator Brett Lindstrom  
Jon Cannon  
Terry Keebler

**Representing:**

Introducer  
NACO  
NACO

**Opponents:**

**Representing:**

**Neutral:**

**Representing:**

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

A county assessor shall recommend or deny a tax exemption from an agricultural and horticultural society, or an educational, religious, charitable, or cemetery organization on or before March 1.

The current deadline for the county assessor is on or before February 1.

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Lou Ann Linehan, Chairperson