

## LEGISLATIVE BILL 345

Approved by the Governor April 12, 1996

Introduced by Jones, 43; Bromm, 23; Coordsen, 32; Cudaback, 36; Hartnett, 45;  
Schellpeper, 18

AN ACT relating to the Game and Parks Commission; to amend section 37-110, Reissue Revised Statutes of Nebraska; to change in lieu of tax payments; to provide an operative date; and to repeal the original section.

Be it enacted by the people of the State of Nebraska,

Section 1. Section 37-110, Reissue Revised Statutes of Nebraska, is amended to read:

37-110. Commencing January 1, 1977, whenever the Game and Parks Commission acquires title to private lands for wildlife management purposes, the commission shall annually make the same payments in lieu of taxes as were made by private landowners for the year prior to such acquisitions to the county treasurer of the county in which the land is located. Commencing January 1, 1997, the payments shall be the same as the real property taxes which would have been paid on the land if it were owned by a private owner. The value of the land shall be determined by the county assessor pursuant to sections 77-201 and 77-1301 to 77-1371 as if it were being used for the use it had immediately before acquisition by the commission excluding any improvements on the land either before or after its acquisition. The commission may protest the valuation of such land to the county board of equalization pursuant to section 77-1502 if the commission believes the land is not properly valued. The county board of equalization shall treat such protest in the same manner as any other protest pursuant to sections 77-1502 to 77-1509. The action of the county board of equalization on such protest may be appealed as provided in sections 77-1510 to 77-1513. The county treasurer shall allocate such payments to each taxing unit levying taxes on such property in the county in which the land has tax situs in the same proportion that the levy on the property of such taxing unit bears to the total levy on such real property of all the taxing units in which the property is taxed.

Sec. 2. This act becomes operative on January 1, 1997.

Sec. 3. Original section 37-110, Reissue Revised Statutes of Nebraska, is repealed.