

One Hundred Fifth Legislature - First Session - 2017

Introducer's Statement of Intent

LB251

Chairperson: Senator Jim Smith

Committee: Revenue

Date of Hearing: February 16, 2017

The following constitutes the reasons for this bill and the purposes which are sought to be accomplished thereby:

Legislative Bill 251 will clarify, for purposes of establishing the assessed value of agricultural land and horticultural land, that whether a parcel of land is primarily used for agricultural or horticultural purposes is to be determined without regard to whether some or all of the parcel is platted and subdivided into separate lots or developed with improvements consisting of streets, sidewalks, curbs, gutters, sewer lines, water lines, or utility lines.

Principal Introducer: _____

Senator Burke Harr