

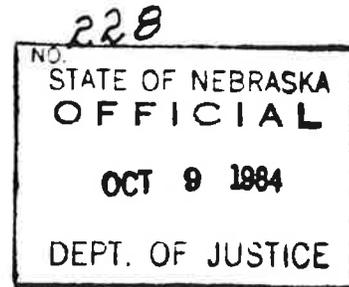
# DEPARTMENT OF JUSTICE

STATE OF NEBRASKA

TELEPHONE 402/471-2682 • STATE CAPITOL • LINCOLN, NEBRASKA 68509

PAUL L. DOUGLAS  
Attorney General  
PATRICK T. O'BRIEN  
Deputy Attorney General  
JOHN R. THOMPSON  
Deputy Attorney General

October 5, 1984



Senator Rex Haberman  
Nebraska State Legislature  
State Capitol, Room 1114  
Lincoln, Nebraska 68509

Dear Senator:

You have asked whether the recent decision in the case of Kearney Convention Center, Inc. v. Buffalo County Board of Equalization, 216 Neb. 292, \_\_\_ N.W.2d \_\_\_ (1984), negates or overrides the so-called Green Belt laws, Neb.Rev.Stat. §77-1344, et seq. (Reissue 1981).

It is important to understand that the decision in Kearney Convention Center case was based upon the particular evidence, or lack of evidence, in the record before the Supreme Court and thus is of limited precedential value. In essence, that decision merely applied the general constitutional requirement that "Taxes shall be levied by valuation uniformly and proportionately upon all tangible property and franchises," to the evidence in the record.

The Green Belt laws, on the other hand, rely upon additional constitutional language in Article VIII, Section 1, of the Constitution which is a specific exception to the above principle. This exception provides as follows:

The Legislature may enact laws to provide that the value of land actively devoted to agricultural or horticultural use shall, for property tax purposes, be that value which such land has for agricultural or horticultural use without regard to any value which such land might have for other purposes or

*Assistants*

Bernard L. Pickett  
Mel Kammerlohr  
Harold I. Mosher  
Ralph H. Gillan  
Terry R. Schaaf  
Marilyn B. Hutchinson

J. Kirk Brown  
Royce N. Harper  
Sharon M. Lindgren  
Lynne R. Fritz  
Ruth Anne E. Galter  
G. Roderic Anderson

Dale A. Comer  
Martel J. Bundy  
Mark D. Starr  
Dale D. Brodkey  
Linda L. Willard  
John D. Boehm

Henry M. Grether III  
Calvin D. Hansen  
Timothy E. Davis  
Leonard Jay Bartel

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uses, and prescribe standards and methods for the determination of the value of real or other tangible property at uniform and proportionate values.

Thus, the Kearney case would have no impact on the present Green Belt laws.

Sincerely,

PAUL L. DOUGLAS  
Attorney General



John Boehm  
Assistant Attorney General

JB:ejg

cc Patrick J. O'Donnell  
Clerk of the Legislature