

SENATOR KRISTENSEN: Okay, thank you, Madam President, members of the Legislature. I divided these amendments into two pieces and two parts. The first was the more substantive changes that we've been through and that Senator Hall's worked through. The second amendment was designed to be one of those harmonization amendments and to go through and what we've done and if you'll see that particular amendment, if you look through it, many of these are the changes from the tax commissioner over to the property tax administrator. There's a lot of harmonization that's done in there. But I...there's a couple of changes that I... I want to make people aware of just so you understand if you'd happen to look through it and to read that. We still leave, and when there is an exemption that's been denied, we make that appeal and that appeal will go to the Tax Equalization Review Commission and that's still consistent. We want to make sure, though, that their homestead applications, the homestead program still belongs with the tax commissioner and that's where that's going to stay. Things dealing with the cigarette taxes, instead of that going to the Equalization Commission that has nothing to do with it, we want to make sure that stays with the tax commissioner and then that's the type of harmonizing we've done. Also, revenue estimating, we want to make sure that those duties remain with the tax commissioner. We go through here, also we do change and give a statute of limitations on appeals to the Equalization Review Commission of 30 days. That's... that would be consistent with some of the other things we've done in the past with statute of limitations. We also change one date for reporting of nonoperating railroad property from April 15th to January 1st. That's consistent with reporting of other nonoperating property, like buildings and so on, that those dates become consistent. We have one in there that deals with delinquent property taxes that you'll see and this is sort of a transition harmonization because there are going to be certain, as we switch over to this system, there is going to be a few refunds in the system and a few court cases that are in district court, they're still going to finish their way through and this is just allows them those refund appeals and allows for them to be completed in the transition to do so. We also...there is a provision in here leaving some of the original sections that were left out. We...we have one from the original calendar bill, LB 452 specifically. I want to ma...put a record into that of harmonization. We left that out. This is a specific change from the calendar bill. It's our intention this bill will pass after that particular bill since it's already been signed into law, but it, in Section 163, restores the