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SENATOR WICKERSHAM: Thank you, Mr. President. I rise in opposition to Senator Quandahl's amendment. It isn't that I would have lack of sympathy for the issues that they're raising, but the practical matter is that if we adopted Senator Quandahl's amendment we would cause far more problems than I think we would be solving. We have made major efforts in this state within the last eight or nine years to promote equalization, to cause property values to be set fairly and appropriately across the board, not only in Douglas County, but in Sioux County and in Dawes County and in Hall County and all the counties across the state of Nebraska. And quite frankly, the dollars that we've devoted to those efforts and the efforts that we've made legislatively I think are important, and we have seen significant gains from those efforts. We have only seen gains, because we have been able to have the TERC acting in conjunction with the Property Tax Administrator's Office and a number of policies that we have set in the Legislature. Quite frankly, I would view Senator Quandahl's amendment as a step backward from those efforts. And in part because if we allowed the kind of adjustment that is being proposed in Douglas County alone, it would affect not only the taxpayers in Douglas County, but it would also affect the taxpayers in the surrounding counties, if they were participants in a community college district, for example, or if they were participants in an NRD, because all of a sudden we would find that the values in Douglas County were perhaps artificially lower than they were in the surrounding counties, at least in the estimation of TERC. And TERC might have raised valuations in the other districts, and you'll note that it wouldn't have effect on those multi-county districts, and in fact, you'd have to be a county of over 300,000 inhabitants before this would apply. I think that the real solution to the issue raised by Senator Quandahl and Kiel is that Douglas County and in fact all counties employ appropriate assessment practices; that they give their assessors the right amount of money and the resources and the encouragement to do what the law requires, and that is to value all properties fairly so that all taxpayers will be treated fairly. To me, that is a much better objective, a much better way to approach this than to have adjustments that pertain only in very specialized circumstances and, in fact, would not necessarily have the effect that a taxpayer might anticipate,