

TRANSCRIPT PREPARED BY THE CLERK OF THE LEGISLATURE
Transcriber's Office
FLOOR DEBATE

February 4, 2003 LB 291, 292

LB 291.

SPEAKER BROMM: LB 291 does advance. Next item, Mr. Clerk.

CLERK: Mr. President, the next bill is LB 292, offered by the Revenue Committee and signed by its members. (Read title.) Bill was introduced on January 13 of this year, at that time referred to the Revenue Committee, advanced to General File. I do have committee amendments, Mr. President. (AM0032, Legislative Journal page 312.)

SPEAKER BROMM: Thank you, Mr. Clerk. Senator Landis, you're recognized, on behalf of the committee, to open on LB 292.

SENATOR LANDIS: Thank you, Mr. Speaker, members of the Legislature. This bill was brought to the Revenue Committee by our Property Tax Administrator, Cathy Lang. This office now does the assessment practice for, I think, nine counties, as I recall, but they also assist with information about tax valuation across the state and they are the source of a rather good deal of our expertise in the field. They are a separate department, and they are no longer inside the Revenue Department. I mean it's a small conclave of folks, but to give them independence they are, in fact, their own separate department. One of the things this does is it increases the dollar threshold for improvements from \$1,000 to \$2,500 before they need a building permit. This threshold would be the same as the one that was required to be reported to the county assessor in LB 994 last year. In other words, for those who want to report to the Property Tax Administrator, the threshold of a building permit, which would trigger, for example, a higher valuation because there had been an improvement on the property, would be the same as what we do for county assessors. We set the county assessors' last year. This sets it for DPAT at the same amount. One of the things it says is that the Property Tax Administrator performs the duties of an assessor, but is not the county assessor for those counties. In other words, the Property Tax Administrator is not the legal county assessor for the nine counties that they do their work in. It's not as if they have their elected position. It's that they do that function, not hold that political office. Two different things.