

March 30, 1981

LB 479

problem are we having presently with the implementation of that law? How many counties are we looking at that perhaps have had a problem in carrying out the manual, and how serious a matter is it at this point?

SENATOR CARSTEN: Well, there is not a large number, and, Senator Wesely, I can't give you the exact number, but there are several counties that did fail to use the manual as it was directed and as the instructions are in it. It is a problem of enough that it has caused the Department of Revenue a great concern in the attempt to bring valuations to some degree of uniformity across the state. There are enough of them, at least, that the Department felt that they needed this to get that job done.

SENATOR WESELY: Would it be fair to say, Senator Carsten, that this bill attempts to provide an option for the Tax Commissioner to first encourage compliance if it is not being complied with, and second, if that compliance after encouragement is not completed, that they can then step in from the state and complete it on their own? Is that correct?

SENATOR CARSTEN: That is correct, Senator Wesely. They certainly would be given an opportunity to do the job themselves before the state would ever move in and do the job for them.

SENATOR WESELY: Thank you very much. Senator Carsten, I would like to encourage the support for LB 479. The effort two years ago led by Senator Carsten to adopt these manuals and try to gain some uniformity in assessments across the state was a good step for the state to take and this seems like a good additional step to see that it is properly enforced, and certainly encourage support for the bill.

SPEAKER MARVEL: Senator Kahle.

SENATOR KAHLE: Mr. President and members, I certainly support 479. One of the problems, Senator Wesely, that counties have had, back a number of years ago some counties adopted, or the state really adopted, a different manual than the Marshall Swift Manual that they are using now, and some of the counties have had a little bit of a hang-up about that. They thought that a manual had been developed by the state that they could use and now they are required to use the Marshall Swift Manual, which, I believe, in my estimation is a better way to go at it and