

April 5, 1989

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their case that they were overvalued, would be the prevailing level of assessment for all property in the county, not the most exceptional piece of property in that county that happens to be undervalued.

SENATOR SCHMIT: You make the reference to the undervalued piece of property which is exceptional. It is the responsibility of the County Board of Equalization and the state board to be certain that that does not occur. If it does occur, is it on the taxpayer...does he have any responsibility on his own?

SENATOR LANDIS: No, if I'm a taxpayer and my county has undervalued my property, I sit on it, smile, go to the bank, look at my savings account and say, boy, do I have a great county board.

SENATOR SCHMIT: Thank you, Senator.

PRESIDENT: Thank you. Senator Landis, would you like to close on your motion?

SENATOR LANDIS: I wish that I had done a little better job in explaining it. I'm sure there is a simple mathematical way to make this idea clear to you. The prevailing level of assessment basically says the target in appeals, the target in adjustment is how the greatest clump of land and valuations in that county is being treated. Treat exceptions like the norm, treat exceptions like the median, like the average, not like the most extreme case on the other side of the scale. It's a very level-headed idea. I'm glad the Department of Revenue supports the measure. I'm glad that they let us know about the prevailing level of assessment theory and I'm pleased to carry this amendment.

PRESIDENT: He was closing, Senator Schmit. The question is the adoption of the Landis amendment. All those in favor vote aye, opposed nay. Record, Mr. Clerk, please.

CLERK: 26 ayes, 0 nays, Mr. President, on adoption of Senator Landis's amendment.

PRESIDENT: The Landis amendment is adopted. Anything else on it, Mr. Clerk?

CLERK: Senator, I'm back to the original amendment on page 884.