

April 5, 1989

LB 541, 653

CLERK: 26 ayes, 0 nays, Mr. President, on the advancement of LB 541.

PRESIDENT: LB 541 is advanced. LB 653, please.

CLERK: LB 653, Mr. President, by Senator Hall. (Read title.) The bill was introduced on January 19, referred to Revenue, advanced to General File. I have committee amendments pending by the Revenue Committee. (See page 1016 of the Legislative Journal.)

PRESIDENT: Senator Hall, please.

SENATOR HALL: Thank you, Mr. President and members. LB 653 was a bill that dealt with central assessment. The committee amendments strike any language in the bill that deal with that issue. It, basically, if you will look at the summary of the bill, there was two parts to the bill, one that dealt with central assessment. That has been stricken. The second part dealt with the setting up the Property Assessment and Taxation Commission to look at the issue and analyze and review the system of valuing and taxing property across the State of Nebraska, and to, basically, make recommendations to the Legislature with regard to the issue of assessment, and any changes that should be made or any problems that we thought or think that are out there that we might have those alleviated. So it is a commission that would be set up. It would have three members of the Unicameral, Chairman of the Revenue Committee, the Tax Commissioner, Chairman of the Revenue Committee being one of those, Tax Commissioner, three professional assessors or appraisers, an ag owner, commercial landowner, and a residential landowner, one from each of the Congressional Districts. And that was what the original provisions in the bill do with the makeup of the commission, and the change would be that we would reduce that number, I think there was originally 15, what I just read off, to I guess 11, and that would be the Tax Commissioner, Chairman of the Revenue Committee, three licensed appraisers, three county assessors, and three property owners. The three appraisers, three assessors, three property owners would come from each of the three Congressional Districts, the idea being there, and this is a recommendation made by the county assessors, themselves, that have testified on the bill and who felt that in order to determine what the problems are out there that what you had to do is you had to have people who were