

circumvent the court proceedings which now they have no choice but to go through even though they recognize that the valuation is incorrect and are willing to basically acquiesce to the landowner, property owner. So in this case I think the bill was a bill that just basically got caught up in the system. It was advanced out of the Revenue Committee, seven to nothing I think, and had no opposition at the hearing. It is a situation that is caused many times because the assessment, sale assessment ratios aren't even ready until after the board has met and there is no determination that the valuation or the assessment is wrong until that situation is already by the wayside, so it just allows for basically a technical change so that the county can say, look, we did make a mistake and we don't feel that either side, either the county should have to incur the cost with regard to preparing for court, nor should the landowner have to do that as well, the property owner, when the decision that is going to come out is one that is in favor of the property owner who is disputing the assessment or the valuation. It does provide for a very workable situation that needs to be amended into this bill and I would encourage the body to do so.

SPEAKER BARRETT: Thank you. Senator Schmit on the amendment, followed by Senator Kristensen.

SENATOR SCHMIT: A question of Senator Kristensen, please.

SPEAKER BARRETT: Senator Kristensen.

SENATOR KRISTENSEN: Yes.

SENATOR SCHMIT: Senator Kristensen, do you anticipate, because of the passage of LB 361, a higher percentage of appeals to those valuations or is there some other reason other than the existing ones that you have given for this amendment?

SENATOR KRISTENSEN: Well, Senator Schmit, I, obviously, had this bill introduced long before LB 361 appeared headed for passage. I think that it's been a continuing problem with particularly ag land values and the appeals with commercial property in relation to those values and so this was a piece of legislation that I guess we have been looking at or I have been looking at for some period of time since I have done some of those cases. It was not generated by the passage of LB 361. I think 361 may well add to some uncertainty in those areas though.