

CLERK: First amendment to the bill, Mr. President, is by Senator Will. Senator, I have a note that you wish to withdraw and substitute. I have before me AM1149, you want to withdraw that amendment and substitute AM1419, is that correct, Senator? (Amendment appears on pages 1807-09 of the Legislative Journal.)

SENATOR WILL: Yes, that's correct.

SPEAKER BAACK: Senator Will.

SENATOR WILL: The amendment that I'm introducing to LB 203 deals with the qualifications to be a county assessor in the State of Nebraska. Essentially, what it says is that it seizes upon the criteria that are established in the bill for appraisers and it says that after January 1, 1997, that essentially a county assessor would have to reach the certification plateau established in Senator Beutler's bill. This is an outgrowth of the Property Tax Assessment Commission that was established statutorily a couple of years ago and that worked over a couple of years to look at the problems that we have with assessment in the State of Nebraska, and this, frankly, was not one of the recommendations that the Property Tax Assessment Commission ultimately came out with, but it was something that was discussed. Because what the Assessment Commission found was that as they looked around the state, by standard measures of how we assess property. There is some places where we just aren't doing a very good job. We have 93 counties. What that results in sometimes is 93 different standards of assessment. When the Department of Revenue goes in and examines things like sales assessment ratios and coefficients of dispersion and all sorts of other terms of art that they use to measure how well we assess property, we found that in some areas we came up woefully lacking. And I think assessment is an area that we don't think about sometimes when we talk about property taxes. When we talk about property taxes in Nebraska, we talk about how high they are. We talk about how we exempt things. And, frankly, one of the major problems that we have in the property tax arena is that if we don't assess property correctly, the assessment is the entire basis for the property tax. If you have a piece of property that is assessed incorrectly, then its value is incorrect for tax purposes, and no matter what the levy is in the county, it is simply not being fair to that taxpayer. It is either undervaluing him in comparison to his neighbors; it's overvaluing him in comparison