

April 1, 1992

LB 1063A, 1063

the resources with which to carry out that responsibility, if it is their responsibility?

SENATOR LAMB: Senator Warner, to respond.

SENATOR WARNER: Well, again you're correct, this is outside of 1063A. But...but the...the...what we're talking...the authority would be in the hands of the tax commissioner, as is true of all other, the state has responsibility for collection of all other centrally assessed property, and then those funds are returned back to...to local government. If you read the fiscal note you will notice that...that counties as a whole, it is estimated, receive an additional \$485,000 on carlines for administrative costs, which is part of the existing law where counties receive 3 percent of the collection for their work. So there is in fact some additional funds statewide, it would result going back to counties to help with their costs. But they would have...I'm not aware of any cost, direct cost that a county would have dealing with the centrally assessed property generally, as far as collection, because that's done by the state. That is the calculation for the tax is done by the state.

SENATOR SCHMIT: (Mike not activated immediately.) ...along the line of whether or not the counties need to provide information on the noncentrally assessed, or does the state tax commissioner come up with those numbers, and if so, from what source?

SENATOR WARNER: You're talking about personal property generally now, right?

SENATOR SCHMIT: Yes.

SENATOR WARNER: Under the statute, as is the case now, since January 1 the county has the responsibility of processing all personal property tax at value. The reports that were now delayed to June 1 with...if the constitutional amendment is approved and the 1063, they have the same responsibility either way to either continue the personal property at value system, or to use the depreciable net book value as authorized in 1063. I'm not sure if I am correctly understanding your question, Senator Schmit.

SENATOR SCHMIT: Well, not really. Maybe I haven't phrased it correctly. My question is this, how does the Butler County Assessor know what percentage of the personal property in Butler