

February 7, 1995 LB 452

LB 452? Senator Bromm.

SENATOR BROMM: Senator Warner, could I ask a couple of questions?

SENATOR CROSBY: Senator Warner.

SENATOR BROMM: Senator Warner, as I see it, the deadline for a property owner to appeal the valuation of the county assessor would be July 15th of each year. Is that correct?

SENATOR WARNER: Yeah, that's when it has to be completed. I'm looking back up...on June 1, the county assessors are required to send a notice to whose valuation has been increased from the prior year and then the county has to complete their action by the 15th of July. The time frame for the individual to file their protest is from June 1 to June 20th, and they will be notified on June 1, and then the county, in effect, would have from June 20th through July 15th...

SENATOR BROMM: Okay.

SENATOR WARNER: ...to hold a hearing. Actually, they could start the hearings June 1st, as protests were filed.

SENATOR BROMM: So they could start having the hearings as soon as they start receiving protests, actually.

SENATOR WARNER: If they chose to do so, they could start before the deadline of June 20th, yes.

SENATOR BROMM: And they would have to conclude those hearings by July 15th.

SENATOR WARNER: Yes.

SENATOR BROMM: Okay. And then the...if the county board decided they were going to petition the State Board of Equalization for a change in a class or subclass of property, they would have until July 25th to file that petition?

SENATOR WARNER: With...but, right, July 25th.

SENATOR BROMM: Okay. And then the state would have to take action on such a petition by...