

SENATOR KRISTENSEN: Yes, we don't deal, we don't change the centrally assessed properties appeal rights.

SENATOR BROMM: Okay, so the property tax administrator's decision does not come to the commission, that goes directly to the State Board of Equalization.

SENATOR KRISTENSEN: Yes, it does.

SENATOR BROMM: Okay. On page 6 of the bill, line 14, where it speaks of the powers and duties of the commission to hear and determine appeals, it says hear and determine appeals of valuation set by the property tax administrator. Now that's part of what has me confused. Does...if the appeals of the property tax administrator go directly to the State Board of Equalization...

SENATOR KRISTENSEN: There is one exception to that on the railroad company's taxable property, so I might have misspoke, but there is that one appeal difference and that is set forth on the bottom of page 5, that's in the commission powers, if you look under Section 8. The commission does hear the appeal of those particular decisions. So in terms of the railroad, that's the one exception, I'm sorry I misspoke, there was the other (inaudible) assessed items.

SENATOR BROMM: Okay, but then if you follow down to the ninth power on the next page, you have a little bit broader power to hear an appeal of valuation set by the property tax administrator and that does not appear to be restricted just to railroad company taxable property.

SENATOR KRISTENSEN: That could be a very legitimate point. That may be an overbroad...

SENATOR BROMM: It may be a drafting...

SENATOR KRISTENSEN: It may not be as clear. Obviously, I don't think you can have power in excess of what you have the ability to hear. That may be a very legitimate point, yes, that needs some clarification.

SENATOR BROMM: Okay. Then intercounty, intercounty equalization between counties like between Dodge County and Saunders County, if there is a difference or an adjustment...