

TRANSCRIPT PREPARED BY THE CLERK OF THE LEGISLATURE
Transcriber's Office

February 16, 1999 LB 194

hearing under the Administrative Procedures Act before enactment. Those manuals and directives could be something that where the county assessors were later held accountable for under the disciplinary process and you'll see that there's a proposed committee amendment to that particular provision. There is a section in the bill that addresses an issue that arose out of Grand Island. I'm sorry that Senator Peterson isn't here if she wanted to comment on it. But what it does is allow TERC to adjust classes of property that haven't already been adjusted by a county when you have a TERC protest. And what happened in Grand Island was that the county board adjusted a couple of classes. There wasn't necessarily any disagreement with that, but then there was a TERC appeal and the request was to adjust all classes of property, and if they would have adjusted all classes of property, they would have adjusted the classes that had already been adjusted and that would have produced an unfair result, so the upshot of it was that there was no adjustment made. The bill would change that result and allow the TERC to adjust the classes that had not been adjusted. There are some provisions in the bill that deal with clerical errors, a new definition of clerical errors to expand that to computer issues and a number of other items. I think that's appropriate, a little bit on the technical side, not as substantive, but clerical errors, as you know, can be corrected under some circumstances and it's important to have an appropriate definition of those things. There is a provision in the bill that you may think is a little bit odd. It is a provision that says that the Property Tax Administrator's Office doesn't have to have an assessor's certificate, even if they're acting as a county assessor in a county. But, obviously, the Property Tax Administrators, if they're going to be guiding all of the assessors in the state, that's a little bit of a redundancy. I think that is perhaps enough of an overview of the bill...

SPEAKER KRISTENSEN: One minute.

SENATOR WICKERSHAM: ...itself. Mr. Speaker, I'd be happy to respond to questions about the bill itself. There is a committee amendment.

SPEAKER KRISTENSEN: Senator Wickersham, you're recognized to open on the committee amendments. (Standing Committee amendment