

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

February 16, 1999 LB 194

AM0198 is found on page 476 of the Legislative Journal.)

SENATOR WICKERSHAM: Mr. Speaker, the committee amendments deal with a couple of individual areas. One of them is potentially controversial. I noted in the opening on the bill that we have a new definition that's proposed for the law of an assessment roll and I indicated that that was a very broad definition to include all property in the county. The committee thought it was advisable to modify that definition by striking all references to exempt personal property and the reason for that striking of that language is so that you don't require the county assessor to list all of the dogs, all of the jewelry, all of the of the household furnishings, all of the raised breeding livestock, all those things that are exempt and we always had trouble counting and taxing in the first place. It doesn't seem reasonable to cause the assessor to try to list all of those items. I also indicated that the bill, in the main, had a provision which would have exempted manuals and directives issued by the Property Tax Administrator's Office from the Administrative Procedures Act. The committee amendment would strike manuals, making manuals issued by the Property Tax Administrator's Office subject to the APA. Directives would still be exempt. The...there's a new section added to allow the Tax Equalization and Review Commission to hear appeals in assessor discipline cases. There is a provision that provides that if you assess a late filing penalty, a late filing penalty for exemption or for exempt status, that the penalty is assessed against the property and not the organization and that...and it makes clear that the penalty is then distributed to all of the taxing authorities that would have shared in the tax. Now, the controversial or the potentially controversial provision in the committee amendments is a new section allowing county treasurers an option with regard to notice for delinquent taxes. Under the current law, what happens is that the county assessor publishes a delinquent tax list in the newspaper or some other legal publication. The committee amendment, after January 1st of 2000, provides an alternative and the county assessor is the one that would have to make the choice, but the county assess...county treasurer, I'm sorry, could choose, in lieu of publication in a legal publication, could choose to mail notice to the last known address of the owner of the property that has tax delinquent. Now, the committee amendment does not require