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SENATOR SMITH: Thank you, Mr. President and members. I guess we can say, what a difference a day makes. I think this addresses certainly some of my concerns. But if Senator Wickersham would yield for some questions for clarification?

PRESIDENT MAURSTAD: Senator Wickersham

SENATOR WICKERSHAM: Yes.

SENATOR SMITH: In some discussion that we had early on, Senator Bromm brought up a concern about a political subdivision, say, purchasing some property in another county, certainly for public use, but not for that certain jurisdiction. And am I correct in assuming that there's nothing in this bill that addresses that concern?

SENATOR WICKERSHAM: No.

SENATOR SMITH: Okay. Moving along then, the procedures for appeal and applying the tax situation here and various things requested by the voters, is there a current procedure for appeals to the property tax levy in this situation?

SENATOR WICKERSHAM: Senator, there are two different issues that I think you're trying to reach. One is the valuation of property that would potentially be subject to the provisions of the bill. Yes, there are procedures that would be available. I'm...they would be treated like any other potential taxpayer. The assessor proposes a value, you can protest that value to the county board of equalization, and then if you're not satisfied by their actions, you can further protest to the Tax...TERC. You can go from TERC to the courts, ultimately, in an attempt to have value determined. The other processes that are available for levies that are inappropriate...that is, the multiplier against valuation that actually determines tax...there are also procedures for contesting illegal or unlawful or inaccurate levies, and those would also be available.

SENATOR SMITH: Okay. Thank you. I guess my concern is, even though this is a real new group of land to tax, I guess it would follow the same procedure for appeals just like we have been for