

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

April 26, 1999 LB 271

Wickersham, AM1485. (AM1485, Legislative Journal
pages 1686-1687.)

SENATOR CROSBY: Senator Wickersham, to open on your amendment.

SENATOR WICKERSHAM: Thank you, Madam President. The amendment that you're going to be asked to consider now is one that is a result of discussions with the property tax administrator's office and, hopefully, begins, if it doesn't completely address concerns people have had about procedures to be followed. You remember I've indicated that it was my belief that the generalized processes and procedures that were available for private property owners would be available for any governmental entities that might find that they had property subject to the provisions of LB 271. This amendment simply adds a new section saying that if you're going to be subject to the provisions of LB 271, the county assessor sends you a notice on or before March 1, and that starts up the process. And then you see that they have an opportunity to protest on or before April 1, and that if they...to the county board of equalization and then if they don't agree with the county board of equalization that they can appeal directly to TERC on or before June 1 the same kinds of processes that you find applicable; in general, the same kinds of processes that you find available for private individuals. But if it helps people to see this in the statutes and make it clear, that's what this does, and again, I don't think it hurts anything and it clearly coordinates the provisions of LB 271 with parallel provisions that concern anyone else with property. With that, I would ask the body to adopt the amendment, but if you have questions, I'll be happy to try to respond to them.

SENATOR CROSBY: Thank you, Senator Wickersham. Senator Kristensen, on the Wickersham amendment.

SPEAKER KRISTENSEN: Thank you, Madam President and members of the Legislature. Senator Wickersham, I just want to make sure, there was a time in my legislative service that I knew the property tax calendar off the top of my head, and now I have to look at the book to do it. I assume that you're to blame for that. We've changed the calendar...