

TRANSCRIPT PREPARED BY THE CLERK OF THE LEGISLATURE
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April 26, 1999 LB 271

SENATOR CROSBY: Senator Wickersham, will you respond?

SPEAKER KRISTENSEN: No, I don't think he should respond to that. I...that...

SENATOR WICKERSHAM: I will take the blame for anything that will cause this bill to be advanced. (Laughter)

SPEAKER KRISTENSEN: We could do a gut and replace. (Laughter) Senator Wickersham, I just want to make sure procedurally. There's a couple of issues out here. We assess on January 1 and then your intent with this amendment is between January 1 and the end of Feb...or I guess by the 1st of March, that they'll be given notice that they are now going to be assessable, taxable property of some kind, and that they get a short period of time...well, not a short period of time, but a month to file their appeal. Those appeals probably...let's say that they take them and they go first to...do they go to the county board of equalization first?

SENATOR WICKERSHAM: Yes.

SPEAKER KRISTENSEN: And then let's say if there's an appeal, that goes to the TERC.

SENATOR WICKERSHAM: Correct.

SPEAKER KRISTENSEN: The appeal's time at the county Board of Equalization would occur during...let's say that we file the appeal on March 30. The appeal then would take place in front of the county board of equalization during what period of time?

SENATOR WICKERSHAM: Well, during the period from April 1 to June 1. It's the same time frame that the county board...or the county board of equalization is using to hear valuation protests.

SPEAKER KRISTENSEN: That's my question is it'll be...and that's my exact issue is, are they going to be able to have that appeal, because I see here that it says the county board of equalization shall issue its decision on the protest on or before May 1. Let's just say they kind of run right up into