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with in the same fashion. We haven't found that the current process for charitable organizations doesn't work. I don't think we would find that the process didn't work equally as well for governmental properties that might be subject to tax.

SENATOR CROSBY: Thank you, Senator Wickersham. Senator Kristensen.

SPEAKER KRISTENSEN: Thank you, Madam President, members of the Legislature. Senator Wickersham, I follow you all the way through that until...it's the appeal to the TERC that causes the problem because they could have a decision that would be rendered outside of the valuation time frame which would be July...June and July and that period of time somewhere. At some point in time I'd like you to consider, and I think we ought to look at the concept of maybe even a special appearance, because they're going to know. They're going to know as soon as they receive their tax notice that their valuation is high or low. They're going...they may have the argument of whether I'm taxable or not but they should know at some point in time what we need to provide for them as a safe haven so they don't have to admit and jeopardize themselves as to whether they're taxable or not, just to fight the valuation issue. And I'm not suggesting that I wouldn't vote for this amendment without that. I'm just...I want to raise that issue because I think that's something we need to provide those people with an opportunity for a special appearance type of procedure to do it. The other thing that I'd like you to respond to, and I'll try to lay it out. You have talked about a system that is somewhat similar to the charitable organization issue. In a charitable issue, you're assessed, then that piece of property the owner must come in and file an exemption request or a form for an exemption, and that goes through the process. That's granted by the county board of equalization. If it's denied, that can be appealed to the TERC. I suppose the assessor could appeal if there wasn't an exemption granted and that goes on. In this case though, with these pieces of property, there's no exemption request, is there? Is that what your amendment goes to, is that there's not a...there's not a form that you file or an exemption request? And the...and my real question is, the way the bill is written, assuming your amendment passes, is there a procedure here for the county board to make a determination as to whether they're