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LB 32

SENATOR COORDSEN: Thank you, Senator Wickersham. Senator Kiel.

SENATOR KIEL: Thank you, Mr. President, members of the Legislature. The way that I have approached this issue is basically from the direction of equity. And in response to what Senator Wickersham has said, if TERC had the opportunity to remove an assessor for bad practices, then I would suggest that they didn't do the job when they had the chance, because what we are dealing with now are the bad practices of an assessor that was on the job for 20 years. It is not a matter of the Douglas County Assessor now participating in bad practices. It's a matter of a county assessor who's attempting to remedy the bad practices of someone who didn't even ever bother to own a home in the state of Nebraska, and instead owned a home in Arizona, and who, by the way, lives there now. What we were looking for TERC to possibly allow Douglas County to do is to allow the new assessor to begin to do his job. And that is what he has been trying very hard to do. And we were not asking to...for the county to not have good assessment practices. We were not asking for the county not to have its valuations where it ought to have them. We were asking for the time to allow some of these bad practices to be corrected. And I would certainly suggest to you that if the definition of bad actor is that equalization that does not occur across the county, then Douglas County will continue to be a bad actor, because the TERC action did not create in any way, shape, or form, equalization or equity. Those same homeowners who are sharing the greatest burden of the cost are still sharing the greatest burden of the cost, because this did not bring equity to the valuation of the homes in Douglas County. It simply raised everyone. There is still a gap between the homeowners who are paying their fair share and the homeowners who might not be considered to be paying their fair share. And most importantly, what it did is require homeowners to bear the great burden of the costs of a huge gap between homeowners' property taxes and commercial property taxes. Now, my understanding as to why property tax...or, the property taxes on commercial property were not raised in some manner was that it's such a mess that they decided not to do anything with it right now. Well, that certainly does not provide for either equity or equalization. What we asked for was an opportunity to bring some of these practices into line, to perhaps end the gap between valuations