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been included and sent over. The changes with regard to LB 271 are more substantive than the other items that I've noted for you. One of them that is quite critical is a delay of the effective date of those provisions to 1-1-2001. If you recall, there was an amendment adopted during the course of LB 271 that we all thought delayed the effective date into the next calendar year. After we adjourned, it was brought to our attention that the amendment did not have the effect that we thought and so, in order to carry out what I thought was the clear intent of the Legislature, we're now asking you to make sure that the bill and those provisions do not become effective until January 1 of 2001, accomplishing what we thought we'd accomplished last year. Now, there are other changes that are associated with LB 271. For example, taxes that might be owed by a lessee under the provisions of LB 271 become a lien against the personal property of the lessee. That gives us the ability to collect. We don't have a lien against the governmental entity that had leased the property out and actually the tax is the responsibility of the lessee. It wouldn't have been fair to create a lien against the governmental entity. We have a provision that allows assessors to give notice to a governmental subdivision when they believe that a particular tract of property is not being used for a governmental purpose, and then a...some revisions in the language that allow the governmental entity to protest a determination to the county board of equalization. We have a provision that will reduce the burden on governmental subdivisions to file their leases. Remember, that's required so that the county assessor can evaluate whether or not the lease is...whether property is still being used for a public purpose. It was the view of the committee that you didn't have to refile the same lease year after year; that you only have to file a new lease when there is a material change in the provisions. I think those are the material changes with regard to LB 271. There are changes that affect the...LB 1114 and that...there were two obscure provisions that concerned Class IV and Class V school districts that we did not have the...all of the...all of their potential...the levies that we thought were necessary subject to the limitations, the levy limitations. We've incorporated those. Those are in Sections 8 and 9 of the bill. The Class IV change is the amount of tax levied for building and equipment fund shall be within the limits of 77-3442, and the Class V is the...again, the site and building fund that is