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March 24, 2000 LB 419, 968, 1138

SENATOR WICKERSHAM: Mr. President, members of the body, there are a couple of other things that I want to note for you in the amendment. One is a problem, as I was starting to describe it, that Senator Redfield caught. I think it was a bill that Senator Vrtiska passed and it changed language that concerned mobile homes and one of the original provisions in LB 968 was provisions that would allow county assessors a different procedure for the collection of taxes...taxes on mobile homes. But we had to conform the language to the new definition that I think it was...maybe it wasn't in Floyd's bill. He's looking a little puzzled. Somebody's bill. Anyway, Senator Redfield caught it, the rest of us didn't notice it, and we had to conform the language with...to that in the other bill. There are...there is a provision in the bill that would delay the implementation of LB 419 until January 1 of 2002. There are provisions that are derived...they're parts of LB 1138. That is a committee priority bill that we may later be able to consider, but on the chance that we would not get to that bill there were...there was one provision in that bill that was very, very important to be passed this year and that was a deletion of lop-off provisions in the calculation of the Municipal Equalization Fund distribution, because we had had a rapid drop in levies in municipalities that was causing distributions under that formula to be distorted in an unfair way. It was an inadvertent problem because we had worked on that formula for two years, but once it became apparent to us what the result was it was clearly unfair and we think it's essential to get it changed as quickly as possible. We also changed the way in which the funds that are left over in the Equalization Fund are distributed. Currently, they go out through the MIRE Fund. MIRE has certain restrictions on the use of the funds. We're just going to distribute those out on a per capita basis. I think that hits the points that I hope you would find material with regard to the amendment to LB 968. I appreciate your patience and indulgence with a rather long amendment. I would make a couple of comments about the point that Senator Kristensen raised with regard to exempt property and the difficulties that you can encounter on appeal if the appeal is simply the issue of whether or not an exemption should have been granted. There is an interim study that has been introduced. We will consider that issue over the summer. I did not think