

TRANSCRIPT PREPARED BY THE CLERK OF THE LEGISLATURE
Transcriber's Office

March 24, 2000

LB 968

SENATOR CUDABACK: You've heard the opening on AM2896 to LB 968. Those wishing to speak are Senator Stuhr and Senator Wickersham. Senator Stuhr.

SENATOR STUHR: Thank you, Mr. President and members of the Legislature. I rise in support of this amendment. Last fall, Senator Kremer and I, we met with our county assessors in our areas to discuss property tax issues and other concerns relating to assessing property. When we discussed the ability of the Department of Property Assessment and Taxation to overturn a determination of the qualification of a sale made by the county assessor, they all strongly agree that this does create difficulty for them. If the decisions they make based on the knowledge of the land are continuously overturned, their local decision-making authority is taken away. And I feel that this amendment would help county assessors when assessing property and would maintain...help to maintain local control. So I thank Senator Coordsen for bringing this amendment. We also have been looking at a bill in...in this regard and I urge your support of this amendment. Thank you.

SENATOR CUDABACK: Thank you, Senator Stuhr. Senator Wickersham, followed by Senator Kristensen. Senator Wickersham.

SENATOR WICKERSHAM: Mr. President, I rise in support of Senator Coordsen's amendment. This is part of a bill that was heard in the Revenue Committee. Again, I don't know, maybe we had a habit this year of just picking out the good parts (laugh) and bringing those along. Sometimes that happens. But I do think that this will work to clarify some of the relationships that exist between the county assessors and the Property Tax Administrator's Office that the development of the sales file is a critical part in the valuation process. Obviously, whether a sale is in or out can be an issue that is heavily discussed and contested even within that procedure. So I hope that this helps to clarify that procedure and to help people work through that critical component of the valuation process.

SENATOR CUDABACK: Thank you, Senator Wickersham. Senator Kristensen, on the Coordsen amendment.