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**SPEAKER KRISTENSEN:** Thank you, Mr. President, members of the Legislature. Senator Coordsen, I plan to support the amendment, obviously, but...

**SENATOR CUDABACK:** Would you yield to a question, Senator Coordsen?

**SENATOR COORDSEN:** Sure, if I know the answer. I'll yield to the question. I'm not guaranteeing the answer, Mr. President.

**SENATOR CUDABACK:** Senator Kristensen.

**SPEAKER KRISTENSEN:** I was going to wait for Senator Coordsen's answer before I ask him the question, but I...thank you. Senator Coordsen, the only...the only problem I have with those is, if you have an assessor who is not doing a good job, how...under this amendment basically it says that they're presumed correct unless there's a review of the individual statement by the Department of Revenue and, really, it's their discretion as to whether they include that or exclude that by the Property Tax Division. Is that right?

**SENATOR COORDSEN:** That's correct, as I understood your question.

**SPEAKER KRISTENSEN:** And...and, as I understand that, that...there's really no burden in there other than just in the judgment of the Revenue Department, is that right, the Property Tax Division?

**SENATOR COORDSEN:** Well, the...I'm not sure that I understand the question but my reply would be that all of the determinations would be reviewed as the Department of Property Assessment and Taxation saw fit, and if they saw sales that they believed were erroneously either put in or out of the sales file then there's, I think, as I understand the system, two avenues: one, conference with the county and if the county did not agree with the analysis of the PTA's people then there is an appeal process available through the Tax Equalization and Review Commission.

**SPEAKER KRISTENSEN:** That's...