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LB 968

Mr. President.

SENATOR CUDABACK: Senator Coordsen.

SENATOR COORDSEN: We're back...we're going to be back on track now after the...we address this amendment. I would tell you a little history about this amendment first and I would also share with you that, while I intend to withdraw this amendment a little further down the line, I think it is an important issue and I would appreciate conversation on the topic of this amendment. This amendment came to me after conversations with members of the Tax Equalization and Review Commission, and if you'll bear with me I would like to...to read some excerpts from the notes. Some of the members of the committee...of the commission feel that the burden of proof imposed on the taxpayers is damaging their ability to make rational decision-making possibility, that is, the qualifications of the evidence that a taxpayer has to provide. From 1996 to 1998, the taxpayer has only won 36 percent of their appeals; the county has won 64 percent of their appeals. When these figures do not include equalization proceedings or county petition process but only those in which a taxpayer has brought an appeal to their valuation, one that has not been resolved by the local county board acting as a board of equalization, so they went to TERC. Currently, the burden of persuasion is on the taxpayer to show that the action is unreasonable and arbitrary. The taxpayer must establish by clear and convincing evidence that valuation placed on the property is grossly excessive and results from a systemic exercise of intentional will or failure of plain duty. Now I recall one of the reasons that we created, at least in my mind, one of the reasons that we created the Tax Equalization and Review Commission, which takes the place of the old state...State Board of Equalization and then the appeal through the court system which was both quite time consuming as well as quite expensive for the taxpayer, was to establish for the taxpayer, who felt their valuations were unjust or unsupported by evidence, a rational and reasonable way to make an appeal to a state board without having to hire an attorney. And it's further my understanding that many of the people feel that the only chance they possibly stand before the TERC board because of the various rules that the board is required to operate under, unless the...unless the taxpayer is represented by counsel, that