

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

March 24, 2000 LB 968

they feel...the taxpayer feels that they are at a disadvantage and, as a matter of fact, the TERC board in many cases agrees with the taxpayer that they are, in fact, at a disadvantage. Now I am hopeful that the members of the bar who are members of the Legislature will spook...will speak (laugh), and may spook too (laugh), will speak to the rules of evidence because AM2479 proposes to put in place a lower standard of evidence for those cases in which an individual taxpayer brings an issue of valuation to them from the clear and convincing, that is...proves that the county was grossly excessive in their valuation and the action was a result of systemic exercise of intentional will or failure of plain duty, which even to a layperson would seem to be a very high standard. The board would prefer for those cases that they be allowed to accept cases where the proof was given...was established by a preponderance of the evidence, and I know, simply from having been around here, that that is a lower standard than what...that it's currently being required to use. I would hope that we can talk about the pluses and minuses of this change for a few minutes this afternoon and then we'll be able to come back in the next session of the Legislature if, in fact, it's established that a change in the rules of evidence would be helpful to the...to the operation of the TERC board and to the ability of the individual taxpayer, who has a dispute with a county assessor/county board of equalization, to feel that they can bring their case to the TERC board with a reasonable expectation that their case will be heard and will be given due consideration without having an arbitrarily high standard of evidence imposed on their case; that it would be an issue more of reasonableness than the classification of evidence. With that, is the conclusion of the opening and I would hope, Mr. President, that there are a light or two on to discuss the inappropriateness, if that be so, of this amendment.

SENATOR CUDABACK: You've heard the opening on AM2479 to LB 968. Those wishing to speak are Senator Wickersham. Senator Wickersham, you're recognized.

SENATOR WICKERSHAM: Mr. President, members of the body, I'm glad that Senator Coordsen said that he would withdraw this amendment because this is a very complex area. In part, the court decisions in this area are impenetrable. They're, while