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FLOOR DEBATE

January 30, 2003 LB 191

was sent to General File with no committee amendments.

SENATOR CUDABACK: Thank you, Mr. Clerk. Senator Vrtiska, you're recognized to open on LB 191.

SENATOR VRTISKA: Thank you, Senator Cudaback. This bill was brought to me by the County Officials Association, and it's a simple bill. It really is straightforward. And all it would do is change the 30-day levy correction period for the assessor's office. The bill proposes to move the levy finalization date from November 15 to November 5, which is a period of ten days. And that way, it would allow more time for the county assessors to make any corrections that might be necessary. Currently, the county board of equalization, upon its own motion, may act to correct a clerical error which has resulted in the calculation of an incorrect levy by any entity otherwise authorized to certify a tax request. A county board of equalization shall hold a public hearing to determine whether adjustment to the levy is proper and legal or necessary. My only purpose in introducing this bill was primarily to allow more flexibility in providing notice of public hearing to correct the levy. Obviously, there's no fiscal impact. And I've had some letters of support from some of the county assessors, who were basically saying that the window for correction of levies puts quite a strain on the assessor's office and the treasurer's office to complete the tax rolls and get the tax statements mailed in a timely manner. And so basically that's the reason for the shortening up the time for...the amount of time...changing ten days the time allowed. So I would appreciate your support to advance the bill. Thank you.

SENATOR CUDABACK: Thank you, Senator Vrtiska. You've heard the opening on LB 191. Open for discussion. Senator Beutler.

SENATOR BEUTLER: Senator Vrtiska, a quick question, if I could. And I don't have any thoughts with respect to moving the date up. I assume that their judgment would be correct in that respect. The...there is another provision in the bill, you know, that changes the mandatory notice of a hearing. It doesn't change the requirement for a hearing, as I understand it, but it changes the provision with respect to notice of the