

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

March 16, 2004 LB 973

statutes. The bill also adopts more general language in a number of places to govern all appeals. Appeal procedures are put in a place where there are currently none, and namely appeals of the...decisions of the agricultural and horticultural land valuation boards and petitions challenging the validity of a levy. The procedures are also borrowed from the civil procedures statute, and placed in the TERC statute dealing with perjury, subpoenas, and continuing an action after the death or disability of a party, or the sale of underlying property. Finally, the equalization procedures of the TERC are rearranged and modified. These changes include more flexibility in deciding whether or not an adjustment must be made, or modifying the requirements for subclass adjustments. The idea is that the TERC would be able to use confidence intervals in deciding whether or not to adjust a particular class of property in a county. The section by section of the bill are, Section 1, Section 77-202.04, dealing with exemption procedures to require that the notice of a county board decision be mailed to the applicant and the county assessor within seven days of a decision. Appeals to TERC are within 30 days of a decision, and this language is repeated a number of times throughout the bill. Section 2 would amend Section 77-1234 to strike a requirement that the TERC notify a county attorney of willful violations of the requirement to list personal property. Section 3 would amend Section 77-1345.01 to require that notice of the decision of a county assessor to grant or deny a special value application be sent by July 22. Under current law, the decision must be made by July 15. There's no particular deadline for notification of the decision. After the appeal by the county assessor's decision to the county board, decision is made by September 15 and the county clerk is to mail the notice to the boards...of the board's decision within seven days of the appeal to TERC, and TERC decides within 30 days. Section 4 would amend 77-1380 to provide procedures before TERC to remove a member of an agricultural and horticultural land valuation board member. There's a petition specifying the grounds for removal and a hearing after ten days. The decision to..is then could be appealed to the Court of Appeals, as provided under the TERC act. Section 5 would amend 77-1384 to provide that appeals from decision of these agricultural and horticultural land valuation boards be filed with TERC within 15 days, and that action is in