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FLOOR DEBATE

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accordance with the usual TERC procedures. Current law provides for different procedures. Section 6 would amend 77-1504.01 to provide that any interested party may testify at a hearing on a county petition before the TERC. Currently, only the counties and the Department of Property Assessment and Taxation may testify. This would open it up. Section 7 would amend 77-1510 to provide appeals from any action of the county board shall be filed by August 24, according to the normal TERC procedures. Currently, the wording is different, even though the deadline and the procedure is the same. We strike the other language in allowing that to be uniform. Section 8 would amend Section 77-1510.01 to insert the language from the previous section, stating that once appealed the jurisdiction of the TERC is exclusive and the county may no longer compromise. It may confess judgment and this can be done and the procedure has been used to settle cases at a hearing. Also "his or her" challenge (sic), the appellant, is the place and "trial" to be changed is the hearing. There are many situations like this throughout the bill where terms are changed so they become more uniform and descriptive. Section 9 and 11 would amend Section 77-1606, 1608, and 1610 to create more definitive terminology and procedures for appealing a levy that's alleged to be unlawful. The appeal shall not suspend the collection of taxes, but any taxes collected during the appeal that are subject to the challenge shall be held by the Treasurer in this special fund and not be distributed. Some of the current...of currently, this part, is in Section 77-1607, which is to repeal...been repealed outright by this action. The TERC is to make its decision to certify its decision to county officials in each involved county, and the Treasurer is to correct the tax rolls, if appropriate. The language regarding the actions of the counties is moved from 77-1608...77...it's removed from there and moved to 77-1610 under this bill. Under Section 12, writs of mandamus to force collection of taxes to pay off judgments against local governments. Under this bill such writs are to be obtained through district court rather than through the TERC, as they are now. Sections 13 and 14 amend the homestead exemption statute sections under 77-3519 and 77-3520. As it's made true throughout the bill, notice of the county's decision must be mailed to the applicant within seven days of appeal to the TERC, in accordance with 77-5013. And notice of