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FLOOR DEBATE

March 16, 2004 LB 971, 973

bill. Also LB 973, on page 27, would be amended to change the applicable range of greenbelt land from 92 to 100 percent of the special or recapture value to 74 percent to 80 percent, reflecting the change that's been made in the earlier part that I discussed before. The 20 percent preference is granted in statutes. New Section 47 would amend 79-1016 to make the same change in the school adjusted value. Number three part of the amendment would add LB 971 to completely rewrite 77-1502, dealing with the county board of equalization in handling valuation protests. These requirements are unchanged, but they have been rewritten. Under the subsection, these protests must be filed in triplicate with the reason for change and a description of real property or a physical description of personal property would be required for the protest form under the committee amendment. This would be a street address in most cases rather than legal description. Under the amendment, only the county clerk is to prepare a separate report on each protest. Current law requires the county board to prepare the report. And the report is to contain a description of the property. It's also to contain a statement by the chairman as to the reasons for the county board decision. This would...in other words, a county board is to tell a taxpayer why their appeal is denied. Under current law, it requires each report to conclude...to include a description of the property of the recommendation of the county assessor, and the witness heard...and a vote of the county board on the action. On or before August 2, the county clerk is to mail a copy of the report and statement to the protester, under the amendment. Currently, the only notice required is that action of the board...what the action of the board was. This would allow for more description to the property owner. This part of the bill becomes operative January 1, 2005. Amendment four...the fourth part of the amendment amends the TERC jurisdiction and allows it to correct the reference provided that county boards, as well as the county assessors, are to exempt...are to be exempt from the \$25 fee. The fifth part of the amendment regards procedures. The committee amendment clarifies the difference between charitable property which is presumed taxable and must be proved exempt, and government property which is presumed exempt and must be proven taxable. These two procedures are separated into separate sections under 77-5016. And finally, the sixth