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FLOOR DEBATE

January 31, 2005 LB 261

this topic. They found in their survey, which was answered by a vote of the county boards, that 67 percent of the respondents were in favor of doing away with the LV boards. Most people who contacted me personally indicated what I have long believed, that since the creation of these boards, and with the Tax Equalization Review Commission, that these boards do not serve the purpose that they once intended. It has also been expressed that the responsibilities and the duties of the agriculture and horticultural land valuation boards have never been clearly defined, which has led to inconsistency from district to district. I do not believe that the current system is working as was intended. Today, we have a much more sophisticated and complicated system. The TERC makes the final decisions on valuations, and has the expertise to do so. We already have assessors, county board of equalization, and TERC. And I therefore feel these boards could be eliminated. I would urge the advancement of LB 261 to Select File, and would be happy to answer any questions. Thank you.

SENATOR CUDABACK: Thank you, Senator Stuhr. You've heard the opening on advancement of LB 261. Senator Stuhr, your light was on. Did you mean for that to be? Okay. Thank you. Next speaker will be Senator Stuthman, followed by Senators Baker, Hudkins, and Loudon. Senator Stuthman.

SENATOR STUTHMAN: Thank you, Mr. President and members of the body. In my previous political life, I served on a county board of supervisors. I never did serve on those land valuation boards. Another member of the board of supervisors served on that. Realistically, in my opinion, these boards, on the onset of this, had some value to them, because of trying to equalize the difference in valuations between counties, county lines, and those different jurisdictions where there really wasn't a set guideline as how to set valuations just because of a county line. We worked those out in our local county by trying to mesh the values from one county into another by developing another area. But I think that the time for those boards is of value at that time, but now, at the present time, I don't think there is a value of those boards. I know there are some counties that still would like to see those boards in existence, but I really don't know why. Maybe it's just that they got another board