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FLOOR DEBATE

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well, and she had no notice that the valuation had gone up. So she appealed her taxes. And the process that they had would not allow her to appeal the process because, rather than appealing her taxes, she should have appealed her valuation. But she didn't get notice of her valuation. Ultimately, it got to the process for which both the county board and TERC did not have a process to allow for this to occur; went to court. Court said, yep, in fact, the taxes aren't binding because the valuation wasn't set appropriately to begin with; don't have to pay taxes on the new valuation; start over next year, do the valuation, do it again. That is a really convoluted process with a lot of steps for a taxpayer to have to go through, so what TERC says is this: Look, if you've got a person who fails to get notice of valuation, we will take jurisdiction of the case. The taxpayer who can bring the action to us has until December 31 to file for relief in front of TERC and then, because of this provision, we will have the authority to handle a case in which the valuation notice did not go out. What we will do is we will examine the question of whether the valuation was appropriate or not. The very thing that the county would have done, had the notice been given, the taxpayer seen that their valuation had gone up and they'd filed their valuation controversy, the taxpayer will now have, should their failure to be...to have appropriate notice, they'll have it before TERC because they'll be able to take their tax statement in, do it by December 31, last day of the year, file the notice and be able to get to this underlying issue of valuation without having to go to district court. One of the reasons you want to be able to do this is because TERC is cheaper than court. TERC is faster than court. TERC doesn't require the use of lawyers in nearly so much of the cases as courts do, so it is significantly more taxpayer friendly. This is a better place for it than district court. This modifies the evidentiary rules for TERC's hearings, to allow them to exclude incompetent or irrelevant testimony. It allows them to honor privileges that occur in the evidentiary code. It allows TERC ten days to correct errors in their opinions. It reduces the number of cases where the TERC receives notice of appeal of their decision. One of the things that it says is, the current...there is a current requirement that TERC be served with a petition for appeal, even when they're not a party to the action. It's not necessary, a lot of paper folding, paper