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SENATOR CUDABACK: Senator Landis, you're recognized to open on LB 263.

SENATOR LANDIS: Thank you, Senator Cudaback, members of the Legislature. We have a property tax administrator in the Department of Revenue. It's actually sort of a walled-off area. This property tax administrator is the tax assessor for nine of our Nebraska counties. And we've allowed that takeover for the purpose of reducing property taxes, efficiency, good assessment practices, and the like. The property tax administrator has consolidated a lot of functions that used to be in the Department of Revenue. And by having a sort of a stand-alone operation, it has allowed us to professionalize and focus property tax administration in the state. Almost on an annual basis, DPAT, as it's called, brings us a bill again to review and update, harmonize, improve their underlying statutes. That's this bill. Among the things that it does is it provides a definition of "parcel" for land. And this refers to a piece of land that is a single assessment record. It adds a definition: For property tax purposes, a parcel means a contiguous tract of land in the same ownership and the same tax district. Parcel also means an improvement on leased land. Secondly, it changes the five-year plan required of county assessors on what they're going to do to improve assessment practices in their counties, and it changes it from a five-year plan to a one- and a three-year plan, because that harmonizes better with county budgeting processes. One of the things that DPAT does is to oversee the operation of county assessors and to improve their professionalism, and in fact, assist in the training of them to do their job. So this is one thing that NACO liked very much, because it would mean less labor and it would make the information more usable in the budgeting process of counties. It also requires that DPAT develop a statewide property coding system. This is a precursor, I think, for the eventual database for the state, which could be computerized. And to do that, we're going to need to have the same coding system across all counties. DPAT is the right person to do that. It provides procedures for valuation and appeal of property granted special value, after the normal valuation protest periods have run. It separates omitted property tax procedures from undervalued or overvalued property procedures,