

TRANSCRIPT PREPARED BY THE CLERK OF THE LEGISLATURE
Transcriber's Office
FLOOR DEBATE

February 3, 2005 LB 283

SENATOR CUDABACK: Thank you, Madam Clerk. Senator Raikes, you're recognized to open on LB 283.

SENATOR RAIKES: Thank you, Mr. President, members of the Legislature. LB 283 allows county boards of equalization in counties with more than 100,000 residents to extend the deadline for reviewing and deciding valuation protests from the current date of July 25, to August 10. To extend the deadline, the county board of equalization must adopt a resolution prior to July 25. And any such resolution would extend the period only for that year. If the board of equalization adopts such a resolution, the county waives the right to petition TERC for an adjustment of an entire class or subclass of real property. This bill is intended to help accommodate counties that have the potential to receive a high number of valuation protests. Although the period for submitting protests begins June 1, many protests are not received by the county until near the June 30 deadline, leaving the board only 25 days to review and decide the bulk of its protests. This bill would help alleviate such a situation by allowing the county board of equalization, if it so chooses, to extend the period by an additional 15 days. The Revenue Committee has an amendment to the bill to correct a drafting oversight, and to adjust later periods in the protest process affected by adding the additional time proposed in this bill. Thank you.

SENATOR CUDABACK: Thank you, Senator Raikes. You've heard the opening on LB 283. There are committee amendments, offered by the Revenue Committee. Senator Landis, Chairman, you may open on those committee amendments.

SENATOR LANDIS: Thank you, Mr. President, members of the Legislature. The committee did report out the Raikes bill. And it contemplates this extension of time frame for hearing protests. What wasn't done was the creation of due process, or a mechanism for appealing with...under the auspices of this new time line. So we needed to go back in and just make a slight change that said, to extend the appeal deadline as well for counties passing a resolution to extend the deadline for hearing protests. So this committee amendment just makes sure that we