

ONE HUNDRED FIRST LEGISLATURE - FIRST SESSION - 2009
COMMITTEE STATEMENT
LB121

Hearing Date: Wednesday February 18, 2009
Committee On: Revenue
Introducer: Wightman
One Liner: Provide for reassumption of property tax assessment functions by certain counties

Roll Call Vote - Final Committee Action:
Advanced to General File with amendment(s)

Vote Results:

Aye: 8 Senators Adams, Cornett, Dierks, Friend, Hadley, Loudon, Utter, White
Nay:
Absent:
Present Not Voting:

Proponents:

Senator John Wightman
Doug Ewald, Tax Commissioner
Larry Dix

Representing:

Introducer
Department of Revenue
Nebraska Association of County Officials

Opponents:

Michael Goldfish
Eldon Kieborz

Representing:

Greeley County
Sherman County

Neutral:

Representing:

Summary of purpose and/or changes:

LB 121 would transfer administration of the property valuation duty back to counties which have been state administered property valuation counties for several years. There are nine counties which have state administered property valuation.

Under LB 121, the transfer of responsibility back to the counties must be completed by June 1, 2012. Local county budget responsibility for counties which are currently state administered begins in 2010, with counties picking up 33 percent of the current state cost, and 66 percent of the state cost the following year. Upon reassuming the function in 2012, the state employees involved in the county valuation process shall become county employees. A budget lid and a levy limit exception are both provided for the counties which are required to assume the assessment function.

The bill also allows non-contiguous counties to join together in a partnership to administer the property assessment function through an inter-local agreement. This power currently exists in law, but is limited to contiguous counties.

Explanation of amendments:

The Revenue Committee amendment allows for an increase in the county budget lid for restricted funds for the counties affected.

Abbie Cornett, Chairperson