

May 31, 1995

LB 452, 490

LR 3

opportunity to appeal that to the Board...to the County Board of Equalization, and for them to make an adjustment. LB 452 has some other changes, which I think will be helpful in the property tax assessment scenario, and it just...it won't have an opportunity to work before we put this commission in place. I also wanted...I handed out to you, we did some calling to the counties in my district, and a couple of counties that are in Senator Kristensen's area, regarding the number of appeals filed in district court in the last five years, and I would...I would preface this by saying that the appeal time for 1995 had not totally passed when we made the phone calls real recently, so there would a chance that some '95 appeals could be filed in all fairness. But if you look at the last three years, especially, you'll see little or no appeals filed in district court. And one of the reasons, of course, for having a commission such as this is to provide an opportunity for people to appeal their valuation beyond the County Board of Equalization. And I know Senator Kristensen has argued, and I understand this, that it is difficult to appeal a case to district court. It is expensive and people are dissuaded from doing that by the cost. However, if you look at the data that we've included, in 1991, when there was some substantial valuation changes made in a number of counties, there were a number of appeals filed that year. People did take that recourse when they felt they needed to. One of the points about LB 490, I think it will probably encourage people to challenge their value, it will be perhaps a little bit simpler for them to do it. The county will have to defend those appeals, and I think it will, in that sense, create more of a burden on the county for defending a number of more...possibly a number of more appeals if it does precipitate that. I also handed out, I thought it was interesting as I was thinking about this subject, the Nebraska Property Tax Review Committee recommendations that were recently rendered for the Governor and the Revenue Committee, and with regard to the assessed value question, that group recommended at number 5 on page 2, of that handout, that really what we ought to do is be looking at assessing property values on a statewide basis according to the best assessment practices, and, basically, their recommendation is that people would be doing this who are not elected and who are politically independent. So I think, you know, if...I think that's an alternative in a sense to the system that is being presented here in LB 490. Probably, most of all, without the absolute necessity knowing whether LR 3CA is going to pass, my biggest concern with the bill is it creates another commission, and I think one of the senators, and it may