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LB 159

SENATOR CARSTEN: Yes, that is the basic reason for the introduction of the bill, Senator Koch.

SENATOR KOCH: It is mandatory?

SENATOR CARSTEN: Yes.

SENATOR KOCH: What is the penalty if the county does not use that manual?

SENATOR CARSTEN: Well there is no penalty that is put into the bill. I believe that there is power within the Department of Revenue if he finds that the local official has not followed the mandates, that they are under a possibility of being relieved of their duties and the state can go in and do it or that is my understanding.

SENATOR KOCH: But you are positive that this bill will not be like a number of others that we have had, that we say, "you shall" and they don't?

SENATOR CARSTEN: No, I am convinced that they will because the bill literally, Senator Koch, came from the county assessors themselves. They asked for it and I believe that if they are asking for it, that they are going to use it.

SENATOR KOCH: Would it be all right if Senator Dworak and I put a penalty in there somewhere on Select File, that they either comply or else?

SENATOR CARSTEN: I guess I would not object to that, Senator Koch. I really do not think it is necessary but if you see fit, that is your prerogative.

SENATOR KOCH: Thank you, Senator Carsten.

SPEAKER MARVEL: Senator Dworak, the Chair recognizes you.

SENATOR DWORAK: Mr. President and fellow Nebraskans, I have a question of Senator Carsten. Senator Carsten, this bill was explained by you and subsequent people speaking in behalf of the bill in that we are standardizing a manual. I would like to have a definition of what we mean by manual. What does that mean, standardized manual?

SENATOR CARSTEN: The manual, Senator Dworak, is a book compiled by the Department of Revenue that puts into that folder, all properties that are within the state and puts them into classes and likenesses for a valuation purposes which is