

saying that like classes of property or like properties, whether they be improvements or whether they be real estate, are valued on the same basis. It is a uniform guide and instruction to be used for valuation.

SENATOR DWORAK: Senator Carsten, in reading LB 159, it says the tax commissioner shall issue, prepare, guides in the form of handbooks, rules and regulations, appraisal manuals, special manuals, studies, price schedules, bulletins and property tax laws and memorandums. Is that his responsibility now or is this laundry list of tools that assessors used, is that now being provided by the assessor themselves?

SENATOR CARSTEN: No, this is part of the operation of the Revenue Department now, but it spells it out as being mandatory, that these be used and the manuals are really the basis. The other mentioned materials are to be used in association with the manuals, Senator Dworak.

SENATOR DWORAK: Okay now, Senator Carsten, in getting to the basis of the bill, it says "local assessors shall regularly use such guides in the performance of their duties". Now this to me seems to be loose wording in that it really does not guarantee the results. It really does not say that they shall use this exclusively. It reads to me that they shall use these and they may use some other source and their end result, their final appraisal could be a result of a combination of the guides that are mandated by this statute and also other sources at the discretion of the county assessor. I think there is a loophole there. Senator Carsten, would you please talk to that and I want this as part of the record because I think they should use these sources exclusively so that these sources force an end to a unified result across this state. Now if they use these sources but not exclusively, we could perpetuate the situation we have right now. That is my fear, Senator Carsten. I would like you to address that.

PRESIDENT LUEDTKE PRESIDING

PRESIDENT LUEDTKE: Senator Carsten, would you respond?

SENATOR CARSTEN: Yes. Senator Dworak, it is the intent and the understanding as I understand it, having come from the county assessors themselves, that this will be the basis and the only basis that they are going to use in making evaluations. I believe, and I again restate, that the Director of Revenue in analyzation of the work of the county level finds that they are not doing that, that he will....