

February 27, 1979

LB 159

the bill for specific amendment and the amendment was just read. May I speak to the amendment then now, Mr. President?

SPEAKER MARVEL: Yes.

SENATOR CARSTEN: This amendment is of technical nature and really will serve only to further clarify which property values are to be used by counties in the event an appeal to the Supreme Court is under consideration. When I first received the Dworak amendment and in subsequent conversations with an attorney in the Department of Revenue, the Dworak amendment to amend two sections, 77-509 was discussed and the new language in that section would require that counties are bound by the order of the State Board of Equalization in assessment when a final order is entered, which adjustments of values of all or any class of property in a county. Presently the section provides a procedure whereby any individual county or municipality may appeal directly to the Supreme Court. The Supreme Court of course then may act on the appeal by rejecting the order of the Board of Equalization. This amendment would simply state that counties are to be bound by the order of the board until the court orders otherwise. The Department of Revenue and I both felt that this amendment was not absolutely necessary but it was important while we were working on it to more clearly spell out the procedure for counties to follow. This really concern came about after the state board made numerous adjustments on county valuations in '78 and the Revenue Department was questioned by many counties to which values they were really bound by in light of Senator DeCamp's appeal and it was under consideration. So the department advised the counties that they should follow the dictates of the Board of Equalization which is in the Dworak amendment. It really is only a technical amendment but does more clearly define what is the intent of the bill itself. Thank you, Mr. President.

SPEAKER MARVEL: Senator DeCamp, do you wish to be recognized on the Carsten amendment?

SENATOR DeCAMP: Yes, Mr. President. I have grave, grave concerns about what we are really doing here and quite frankly, I don't understand everything. This is the first time I have seen the amendment. I would just point out the Dworak amendment is already the law. There are guidelines. There are statutes that say what is to be done and what the county assessor should do and it is a violation of those statutes that put us in the trouble