

March 6, 1979

LB 105

Senator Maresh, then Senator Cope. Senator Murphy.

SENATOR MURPHY: Senator Cullan, have you, too, blocked the jolly roger with this thing? Alliance is suddenly the railroad center of Nebraska, is it not?

SENATOR CULLAN: Well, I think North Platte probably is still more than Alliance but Alliance has grown, yes, Senator Murphy.

SENATOR MURPHY: Sam, on page 2, section 2, the directions are that the Board of Equalization shall take into consideration all these prior factors of railroad value like stations and facilities and tools and the like and yet throughout the rest of the bill, you are striking that phraseology, aren't you?

SENATOR CULLAN: Yes, Senator, as I understand it, they wanted that language in that portion because that's a...

SENATOR MURPHY: But won't the Board of Equalization and Assessment get their reports from the county assessors and we are saying this does not have to be reported to the county assessors but the Board of Equalization shall take it into consideration?

SENATOR CULLAN: No, the Board of Equalization and Assessment does receive this information currently. It does not go to the county assessors. Some of it does and some of it doesn't depending upon which system of rail taxation you are talking about. This bill affects the unit system and not the terminal system and the county assessors are not involved to any extent in the unit system of rail taxation. Perhaps it would be beneficial if I would explain both existing systems. I think that would be more apropos to LB 103, but if you would like me to take the time, Senator Murphy, I would attempt to do that.

SENATOR MURPHY: If I may, Senator Cullan, it occurs to me that you also are providing that a designated official of the railroad shall affirm under oath certain values, is that right?

SENATOR CULLAN: Yes or...

SENATOR MURPHY: Here again we have removed all those things you are saying the Board of Equalization shall consider. I am a little confused. Maybe we could do it at another time,