

March 30, 1981

LB 479

some instances some county assessors have failed to use the manuals as has been provided by the Department of Revenue and as a result of that there have been inequities between counties in valuation of property. And it is in that light that the Department of Revenue came to us with this bill and asked our committee to introduce it. So I move the adoption of those committee amendments. They are really clarifying amendments to say what the bill really does.

SPEAKER MARVEL: The motion is to adopt the committee amendments to 479 as explained by Senator Carsten. All those in favor vote aye, opposed vote no. Record the vote. Have you all voted? Record the vote.

CLERK: 25 ayes, 0 nays on adoption of the committee amendments, Mr. President.

SPEAKER MARVEL: The motion is carried. The committee amendments are adopted. Senator Carsten.

SENATOR CARSTEN: Now, Mr. President, I move LB 479 as amended to E & R Initial. LB 479 is intended to secure compliance with LB 159 which was passed by the Legislature in 1979. It is an effort to promote the uniform assessment of property. LB 159 made the use of the manuals prescribed by the State Tax Commissioner mandatory by the county assessors. The bill would now authorize the State Tax Commissioner after due notice and hearing to actually perform or contract for the performance of the necessary work in those counties who have neglected or refused to implement the prescribed manuals. Mr. President and members of the Legislature, there is no intent to be harsh, cruel or indifferent to the county level and without question the Department of Revenue would proceed with utmost caution and warning and give ample opportunity for the counties to correct their noncompliance, I am sure, before they took these necessary actions to complete the performance in this bill. I would move, therefore, for the advancement of 479 as amended to E & R Initial. Thank you.

SPEAKER MARVEL: Senator Wesely, do you wish to be recognized?

SENATOR WESELY: I would like to ask a question of Senator Carsten, Mr. Speaker.

SPEAKER MARVEL: Senator Carsten.

SENATOR WESELY: Senator, I was wondering, how big of a