

May 28, 1981

LR 146

CLERK: Mr. President, LR 146 offered by Senator Koch found on page 1854 of the Journal. (Read.)

SENATOR CLARK: Senator Koch.

SENATOR KOCH: Thank you, Mr. Chairman. This resolution that was introduced as LR 56 and you have on your desk a letter that was sent out by the Tax Commissioner as it relates to assessment procedures of the county assessors and I wish you would take time to read that because when I read that Lancaster and others had met the intent of the law of seventy-eight as advanced by this body that there should be a review of the assessments of each county and then I saw where less than fifty percent of them were doing it I was, needless to say, angered and completely frustrated because this body has been trying to bring about an equity of assessments since I have been here and long before that. Then there is a letter that comes out from the Department of Revenue which tells them that they should follow certain procedures and I quote from Paragraph 4, "The county assessor should then calculate the percent of adjustment needed by class so that the values of the two classes set out in Paragraph 3 above will not increase nor decrease from the previous year's value. This will preserve the intercounty equalization that was determined by the State Board of Equalization and Assessment last year between the counties." Now that is a pretty simple way of keeping some equalization among the counties but I submit to you that is not equitable in terms of inside the county and you also know that I have been trying to get the computer assisted system of assessment procedures since I have been here. That is seven years now. The most recent bill was LB 88. The county assessors have always told me that that wasn't necessary, that they could do it the way they wanted to and would take care of it, but you also note in the news article of that day that many assessors said they didn't have the staff to get it done. They just could not get it done, and not only that, but they didn't have the money. Now I think that is rather hypocritical on their part because if they would have computer assisted assessment procedures they would be able to do this job every year with a minimum of effort. So that is the reason I brought this to your attention and I am frustrated to the point that when we say here legislatively by law, "You shall do these things", and then we find out they are ignoring it and in some cases I am not too sure how the Revenue Department advised them, then I think it is time this Legislature takes a serious look at what is happening out there, and the most recent example, and I will use state

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