

ONE HUNDRED FIRST LEGISLATURE - FIRST SESSION - 2009
COMMITTEE STATEMENT
LB166

Hearing Date: Wednesday January 21, 2009
Committee On: Revenue
Introducer: Cornett
One Liner: Change provisions relating to property tax

Roll Call Vote - Final Committee Action:
Advanced to General File with amendment(s)

Vote Results:
Aye: 7 Senators Adams, Cornett, Dierks, Friend, Louden, White, Utter
Nay:
Absent:
Present Not Voting: 1 Senator Hadley

Proponents: Senator Abbie Cornett Ruth Sorensen Beth Bazyn Ferrell	Representing: Introducer Department of Revenue Nebraska Association of County Officials
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Opponents: **Representing:**

Neutral: **Representing:**

Summary of purpose and/or changes:

LB 166 is the annual bill brought to the Committee by the Property Tax Administrator to clarify and improve the administration of the property tax in Nebraska. Its major provisions are: 1) remove obsolete language from statutes, 2) set July 31 as the last date that annexation by a political subdivision will be accepted by the county assessor for valuation certification on August 20, 3) allow the Property Tax Administrator to determine the factor necessary to adjust agricultural school lands that are for sale to actual value, 4) allow the Property Tax Administrator to set a time different from the dates set out in section 77-421(1) for a certification examination when the office of the county assessor becomes vacant and no one in the county is certified to be appointed to the office of county assessor by the county board, 5) allow the county assessor to appoint a designee to attend meetings of the county board of equalization when the county assessor is unable to attend, and 6) eliminate requirement to file multiple copies of the valuation protest with the county board of equalization.

Explanation of amendments:

The Committee adopted amendments to LB 166 recommended by the Department of Revenue staff.

Amendments to page 5, line 15, eliminated redundant language which is currently found in Section 77-201. A second amendment eliminates a reference to Section 77-1704.01 found in the original bill.

