

ONE HUNDRED SECOND LEGISLATURE - SECOND SESSION - 2012
COMMITTEE STATEMENT
LB822

Hearing Date: Thursday January 19, 2012
Committee On: Revenue
Introducer: Adams
One Liner: Change notice provisions relating to changes in real property valuations

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

Vote Results:

Aye: 8 Senators Adams, Brasch, Cornett, Fischer, Hadley, Louden, Pirsch, Schumacher

Nay:

Absent:

Present Not Voting:

Proponents:

Sen. Greg Adams
Marilyn Hladky
Beth Bazyn Ferrell

Representing:

Introducer
NACO
NACO

Opponents:

Representing:

Neutral:

Representing:

Summary of purpose and/or changes:

As introduced, LB 822 would have required the notice sent by a county assessor informing a real property owner that his or her property has been assessed at a value different than in the immediately preceding year to "contain a statement that all classes of real property have been reviewed and fall within an acceptable range of values." (Such notice must be sent on or before June 1, as applicable, as provided for by current law.)

As introduced, LB 822 also proposed eliminating certain statutory language which may have confused some real property taxpayers who, as a result of such confusion, appealed the valuation of their real property. The language at issue required the notice sent by the county assessor to state "the average level of value of all classes and subclasses of real property in the county as determined by the Tax Equalization and Review Commission."

During the Revenue Committee hearing on LB 822, testimony revealed that some taxpayers whose property had an assessed value higher than "the average level of value" for their class of property in the county believed that their property's assessed valuation was excessive simply because it exceeded "the average level of value" for their class of property in the county.

[LB 822, sec. 1, amending Neb. Rev. Stat. sec. 77-1315(2).]

Explanation of amendments:

The Revenue Committee amendment (AM 2313) is a "white copy" amendment to LB 822 which rewrites the bill to fix the

problem mention above by doing two things:

(1) It eliminates the proposed new language that would have been added by the introduced version of LB 822 (i.e., "The notice shall contain a statement that all classes of real property have been reviewed and fall within an acceptable range of values."); and

(2) It strikes the language in current law which may have caused confusion for some real property taxpayers (i.e., "and the average level of value of all classes and subclasses of real property in the county as determined by the Tax Equalization and Review Commission.")

Consequently, AM 2313 rewrites the relevant sentence regarding the notice as follows:

"It shall identify the item of real property and state the old and new valuation, the date of convening of the county board of equalization, and the dates for filing a protest."

[AM 2313 to LB 822, amending Neb. Rev. Stat. sec. 77-1315(2).]

Abbie Cornett, Chairperson