

COMMITTEE STATEMENT
LB 342

HEARING DATE: JANUARY 24, 1997

COMMITTEE ON: REVENUE

TITLE: LB 342 (Warner, Bohlke) Change terminology relating to school finance

ROLL CALL VOTE, FINAL COMMITTEE ACTION

- X Advanced to General File
- Advanced to General File with amendments
- Indefinitely Postponed

Vote results:

- 7 Yes
Senators Coordsen, Hartnett, Kristensen, Landis, Schellpeper, Warner And Wickersham
- 0 No
- 0 Present. not voting
- 1 Absent
Senator Will

PROPOSERS	Representing
GEORGE KILPATRICK	COMMITTEE ON REVENUE
DENNIS POOL	DEPARTMENT OF EDUCATION

OPPOSERS	Representing
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NEUTRAL	Representing
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Summary of purpose and/or changes:

LB 342 provides a procedure for correcting adjusted valuation for purposes of the tax equity and educational opportunities support act. Under the bill, any school district or county official would be allowed to file with the property tax administrator a request to change the adjusted valuation if there was a mistake made due to clerical error. The deadline for filing such a request would be March 1st, 1997 for value adjusted in 1996, and October 1st for 1997 and subsequent years. Clerical error is defined as a transposition of numbers. Mathematical error, allocation of value to the wrong school district, and omitted value. The property tax administrator would have until March 31, 1997 and November 30 for this and subsequent years to approve or deny the request. The ruling could not be appealed. Sections 1 through 3 merely change the words "appraisal techniques" to "appraisal methods" in several places. Section 5 repeals the original sections and section 6 declares an emergency.

Explanation of Amendments, if any:

SENATOR JEROME WARNER
Chairperson