

COMMITTEE STATEMENT

LB 140

HEARING DATE: January 21, 1999

COMMITTEE ON: Revenue

TITLE: (Revenue Committee) Change provisions for appeals to and from the Tax Equalization and Review Commission

ROLL CALL VOTE – FINAL COMMITTEE ACTION

X Advanced to General File

Advanced to General File with Amendments

Indefinitely Postponed

Vote Results:

6	Yes	Senators Coordsen, Hartnett, C. Peterson, Raikes, Schellpeper and Wickersham
0	No	
0	Present, not voting	
2	Absent	Senators Landis and Redfield

PROPOSERS

George Kilpatrick, Legal Counsel
Mark Reynolds, Chairman
John Jordison
Ruth Jackson, Assessor

REPRESENTING

Committee on Revenue
Tax Equalization and Review Commission
Nebraska Tax Research Council
Franklin County

OPPOSERS

REPRESENTING

NEUTRAL

REPRESENTING

SUMMARY OF PURPOSE AND/OR CHANGES:

LB 140 would enact the request of the Tax Equalization and Review Commission for improving the administration of the property valuation appeals process. Section by section, the bill:

Section 1 would amend section 77-1504.01 to allow the TERC to hear requests from county boards seeking class adjustments by TERC after individual property protests by means of video conference. The conduct of the video conference would be as provided in section 84-1411 except that a Commissioner would not

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have to be present at the site. There would, however, be a representative of the TERC at each site to deal with exhibits and keep a record of testifiers.

Section 2 would amend section 77-5007 to set a statute of limitations for appeals from TERC of 30 days after the decision for all cases.

Section 3 would amend section 77-5015 to allow the consolidation of appeals involving multiple parcels. The claims would have to involve the same owner and issues and consolidation could be granted at the discretion of the Commission.

Section 4 would amend section 77-5016 to provide a standard of review for all decisions rendered by the TERC. The TERC is to hear appeals as in equity and determine anew all questions raised before the county or Property Tax Administrator. However, the TERC is to affirm the action taken by the county (or PTA) unless there is evidence that the action of the county (or PTA) was unreasonable or arbitrary. This is currently the standard of review for appeals of individual protests.

Section 5 would amend section 77-5019 to expand the parties who may appeal an equalization decision to include any political subdivision aggrieved by an equalization order (or inaction). This section also changes the statute of limitation for appeals from a TERC order from 30 days after receipt of the decision to 30 days after entry of the order.

Section 6 would amend section 77-5022 to allow video conference hearings regarding statewide equalization under the same conditions mentioned previously in section 1.

Section 7 would repeal the original sections, and

Section 8 would declare an emergency.

EXPLANATION OF AMENDMENTS, IF ANY:

Senator William R. Wickersham, Chair
Committee on Revenue