

## ONE HUNDRED FIRST LEGISLATURE

## SECOND SESSION

## LEGISLATIVE RESOLUTION 506

Introduced by Cornett, 45; Adams, 24; Dierks, 40; Hadley, 37;  
Pirsch, 4; Utter, 33.

PURPOSE: The purpose of this resolution is to study state and local property tax valuation and exemption protest and appeal processes and procedures. The issues addressed by this study shall include, but not be limited to:

(1) The standard or standards of review and related jurisprudence used or relied upon by various tax tribunals and courts of law, including the Tax Equalization and Review Commission, the Court of Appeals, the Supreme Court, quasi-judicial tax tribunals in other states, and judicial tax tribunals in other states;

(2) The burden of proof used or relied upon by various tax tribunals, including the Tax Equalization and Review Commission and quasi-judicial and judicial tax tribunals in other states, to determine whether any rebuttable presumption pertaining to the standard or standards of review has or have been rebutted;

(3) The rules of practice and procedure governing the conduct of property tax protests and appeals in Nebraska and other states, including, but not limited to, rules of practice and procedure governing formal and informal protests and appeals, prehearing conferences, hearings, and rehearings, and

rules of evidence applicable to formal and informal protests and appeals, including rules governing admissibility of evidence and direct examination and cross-examination of aggrieved parties and witnesses; and

(4) Whether the Legislature should consider proposing a legislative resolution for a constitutional amendment or amendments that would either:

(a) Abolish the Tax Equalization and Review Commission and establish (i) a different state government board or commission to perform the statewide equalization function, with right of judicial review, and (ii) a tax court established under the Constitution of Nebraska to hear and decide all property tax valuation and exemption protests and appeals, with right of judicial review; or

(b) Limit the power and responsibility of the Tax Equalization and Review Commission solely to performing the statewide equalization function and eliminate its power and responsibility to hear property tax protests and appeals and transfer that function to a tax court established under the Constitution of Nebraska, with right of judicial review.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE ONE HUNDRED FIRST LEGISLATURE OF NEBRASKA, SECOND SESSION:

1. That the Revenue Committee of the Legislature shall be designated to conduct an interim study to carry out the purposes of this resolution.

2. That the committee shall upon the conclusion of its study make a report of its findings, together with its recommendations, to the Legislative Council or Legislature.