

ONE HUNDRED FIFTH LEGISLATURE - SECOND SESSION - 2018
COMMITTEE STATEMENT
LB885

Hearing Date: Friday January 19, 2018
Committee On: Revenue
Introducer: Harr
One Liner: Change provisions relating to property tax protests

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

Vote Results:

Aye: 8 Senators Brasch, Friesen, Groene, Harr, Larson, Lindstrom,
Schumacher, Smith

Nay:

Absent:

Present Not Voting:

Verbal Testimony:

Proponents:

Senator Burke Harr
Larry Dix

Representing:

Introducer
Nebraska Association of County Officials

Opponents:

Representing:

Neutral:

Daniel Esch

Representing:

Douglas County Clerk

Summary of purpose and/or changes:

When a non-owner protests the valuation of a parcel of land, existing law does not provide for the owner to receive notice.

Legislative Bill 885 would require the county clerk to send a copy of the protest form (Form 422), attachments, and the county board of equalization's decision to the property owner. The bill would take effect on January 1, 2019.

Explanation of amendments:

The amendment adds language to accommodate persons authorized to protest a property tax assessment on behalf of the owner and to require such person to provide the authorization as part of the protest.

Jim Smith, Chairperson