

**One Hundred Fifth Legislature - First Session - 2017**

**Introducer's Statement of Intent**

**LB385**

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**Chairperson: Senator Jim Smith**

**Committee: Revenue**

**Date of Hearing: March 1, 2017**

The following constitutes the reasons for this bill and the purposes which are sought to be accomplished thereby:

LB385 shifts the burden of proof of evidence in front of the Tax Equalization and Review Committee (TERC) from the property owner to the county board when the property valuation increases by 5% or more over the valuation from the previous year.

This bill also adds to the list of those eligible to appear in front of the TERC board to dispute a property tax valuation.

**Principal Introducer:** \_\_\_\_\_

Senator Brett Lindstrom