

Legislature - First Session - 2019

Introducer's Statement of Intent

LB4

Chairperson: Senator Lou Ann Linehan

Committee: Revenue

Date of Hearing: January 25, 2019

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

LB4 would change filing fees for appeals or petitions to the Tax Equalization and Review Commission based on the value of a parcel of real property and allow for mileage and expense reimbursement for commissioners. The fees under LB4 would be:

- Forty dollars if the taxable value of the parcel is less than two hundred fifty thousand dollars
- Fifty dollars if the taxable value of the parcel is at least two hundred fifty thousand dollars but less than five hundred thousand
- Sixty dollars if the taxable value of the parcel is at least five hundred thousand dollars but less than one million dollars
- Eighty-five dollars if the taxable value of the parcel is at least one million dollars
- For any other appeal or petition filed with the commission, the filing fee shall be forty dollars

Principal Introducer: _____

Senator John Stinner