

LEGISLATURE OF NEBRASKA  
ONE HUNDRED EIGHTH LEGISLATURE  
FIRST SESSION

**LEGISLATIVE BILL 28**

Introduced by Erdman, 47.

Read first time January 05, 2023

Committee: Revenue

- 1 A BILL FOR AN ACT relating to the Tax Equalization and Review Commission
- 2 Act; to amend section 77-5015, Reissue Revised Statutes of Nebraska;
- 3 to change provisions relating to decisions on appeals; to repeal the
- 4 original section; and to declare an emergency.
- 5 Be it enacted by the people of the State of Nebraska,

1           Section 1. Section 77-5015, Reissue Revised Statutes of Nebraska, is  
2 amended to read:

3           77-5015 In any case appealed to the commission, all parties shall be  
4 afforded an opportunity for hearing after reasonable notice. The notice  
5 shall state the time and place of the hearing. Opportunity shall be  
6 afforded all parties to present evidence and argument. The commission  
7 shall prepare an official record, which includes testimony and exhibits,  
8 in each case, but it shall not be necessary to transcribe the record of  
9 the proceedings unless requested for purposes of rehearing, in which  
10 event the transcript and record shall be furnished by the commission upon  
11 request and tender of the cost of preparation. If the commission has not  
12 reached a decision on an appeal by the date when the first half of the  
13 following year's property taxes become delinquent, then the assessed  
14 value of the property for the year in question shall be reset to the  
15 previous year's assessed value and shall remain at such value until a  
16 decision has been made. Informal disposition may also be made of any case  
17 by stipulation, agreed settlement, consent order, or default.

18           Sec. 2. Original section 77-5015, Reissue Revised Statutes of  
19 Nebraska, is repealed.

20           Sec. 3. Since an emergency exists, this act takes effect when  
21 passed and approved according to law.