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the TERC decision shall also be mailed to the appellant within seven days. Under Section 15, would incorporate new Sections 20 and 28. Section 16 would amend TERC powers in statute under 77-5007 to list all possible issues that may be appealed to TERC, including the homestead and the catchall section. Section 17 would amend 77-5013 to spell out more precisely what is required for appeals to TERC. Section 18 would amend Section 77-5015, to strike the statute of limitations and provisions in this statute and create...and restate the requirements for consolidating appeals. Section 19 would amend Section 77-5016 dealing with the hearings before TERC and restate the privilege of rules and provide a cross-reference. The TERC is to hear all appeals and determine de novo all questions raised in the proceedings giving rise to the appeal. In all appeals, except challenges to lawfulness of levies, if the appellant presents no evidence, the appeal is to be denied. Use of the phrase order or decision, determination or action is made universal. Finally, the clarification is provided in instances where the issue is exemption. Such cases are to be remanded to the county only if there is no determination of value. Sections 20 and 27 would insert new sections in the TERC act to deal with perjury and provide procedures for subpoenas. These provisions are borrowed from Civil Procedure Act. Section 28 would also be a new section that would state an appeal petition shall not be dismissed due to death or disability of a party or by the transfer of the property to someone else. And TERC may allow it to continue in the name of the predecessor...or the successor,...

SENATOR CUDABACK: One minute.

SENATOR CONNEALY: ...I'm sorry, or the representative. Current law is unclear under that. Section 29 would amend Section 77-5017 and Section 30 would amend 77-5020 to eliminate the requirement of rules. Section 31 is...would amend 77-5022 and Section 32 of the bill would amend completely and restate the power of TERC to adjust the classes and subclasses of property. Most of this is in accordance with current law, except adjustments are to be made in a county by the taxing authority instead of the county tax district. And subclass adjustments are to keep the underlying class within the range