



**Hundredth Legislature - First Session - 2007
Committee Statement
LB 168**

Hearing Date: January 17, 2007
Committee On: Revenue

Introducer(s): (Revenue)
Title: Change property and motor vehicle tax protest and appeal procedures

Roll Call Vote – Final Committee Action:

- Advanced to General File
 - Advanced to General File with Amendments
 - X Indefinitely Postponed
-

Vote Results:

- | | | |
|---|---------------------|---|
| 6 | Yes | Senators Cornett, Dierks, Janssen, Langemeier, Preister and White |
| 0 | No | |
| 0 | Present, not voting | |
| 2 | Absent | Senators Burling and Raikes |
-

Proponents:

George Kilpatrick, Legal Counsel
William R. Wickersham

Representing:

Committee on Revenue
Tax Equalization & Review Commission

Opponents:

Bill Peters

Representing:

Himself

Neutral:

None

Representing:

Summary of purpose and/or changes:

LB 168 was one of two requests this year from the Tax Equalization and Review Commission to help administer the provisions of its act. This proposed bill would have allowed the TERC to remand cases back to the county board of equalization in instances where the TERC feels the issue of valuation was not properly addressed at the earlier time and could be better addressed at the county level.

Section by section, LB 168 would have amended sections 60,3,189, (exemptions from motor vehicle tax), 77-202.12 (taxation of publicly-owned land), 77-684 (central assessment of car lines), 77-1345.01 (greenbelt), 77-1504 (protests of value under undervalued or overvalued property), 77-1507 (omitted property), 77-1510 (any action of the county board of equalization),

and 79-1016 (school adjusted value) to provide that if the TERC remands the case to the county board or Property Tax Administrator, the procedures in section 8 of the bill are to apply.

Section 8 would have enacted a new section dealing with procedures before the county board of equalization or Property Tax Administrator in all cases where the TERC remands the issue to the county board for further action, typically setting a new value.

Section 9 would have amended 77-5017 (the power of the TERC to issue orders) to authorize the TERC to remand for reconsideration or rehearing.

The bill carried the emergency clause.

Explanation of amendments, if any:

Senator Ray Janssen, Chairperson