



**Hundredth Legislature - First Session - 2007
Committee Statement
LB 294**

Hearing Date: February 14, 2007
Committee On: Revenue

Introducer(s): (Mines)

Title: Change a standard of review for appeals to the Tax Equalization and Review Commission

Roll Call Vote – Final Committee Action:

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

Vote Results:

| | | |
|---|---------------------|--|
| 7 | Yes | Senators Burling, Cornett, Dierks, Janssen, Langemeier, Preister and White |
| 0 | No | |
| 0 | Present, not voting | |
| 1 | Absent | Senator Raikes |

Proponents:

Senator Mick Mines
Jerry Slusky

Gina Freimuth
Larry Ruth
Korby Gilbertson

Jay Rempe
Bill Peters

Representing:

Introducer
Nebraska Association of Commercial Property Owners, Sisters of Mercy/Mercy Housing, Inc. Mercy Housing, Inc.
Nebraska Chamber of Commerce & Industry
Nebraska Realtors Association and
Nebraska State Homebuilders Association
Nebraska Farm Bureau Federation
Himself

Opponents:

Bob Wickersham
Beth Bazyn Ferrell
Kristin Lynch

Representing:

Tax Equalization & Review Commission
Nebraska Association of County Officials
Nebraska County Attorneys Association and
Douglas County Attorney's Office

Neutral:

None

Representing:

Summary of purpose and/or changes:

LB 294 would have amended section 77-5016 to change the burden of proof for taxpayers appealing valuation decisions from the county board of equalization to the TERC. Currently, the county board decision is to be affirmed unless there is evidence adduced that the decision was unreasonable or arbitrary. Case law has established that “unreasonable or arbitrary” means without basis.

Under LB 294, the appellant would have been required to prove by the greater weight of the evidence that the decision was incorrect. If the decision was incorrect, the TERC was required to redetermine taxable value by a preponderance of the evidence.

Explanation of amendments, if any:

Senator Ray Janssen, Chairperson