



**Hundredth Legislature - First Session - 2007**  
**Committee Statement**  
**LB 332**

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**Hearing Date:** February 14, 2007  
**Committee On:** Revenue

**Introducer(s):** (Janssen)

**Title:** Change procedures for appeals to the Tax Equalization and Review Commission

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**Roll Call Vote – Final Committee Action:**

Advanced to General File

Advanced to General File with Amendments

X Indefinitely Postponed

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**Vote Results:**

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

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**Proponents:**

Senator Ray Janssen  
Bob Wickersham

**Representing:**

Introducer  
Tax Equalization & Review Commission

**Opponents:**

Larry Ruth

**Representing:**

Nebraska Association of Commercial Property Owners

**Neutral:**

None

**Representing:**

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**Summary of purpose and/or changes:**

LB 332 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 332, the TERC was to dismiss an appeal if there is no evidence to show that the county’s decision was incorrect. The decision was to be affirmed if the commission determined that the county’s decision is unreasonable, arbitrary, or unlawful. If it so finds, the taxable value

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would have been redetermined if proven by a preponderance of the evidence. This standard was not applicable to appeals under section 77-1606. These are allegations of unlawful levies, typically levies over the applicable limit.

**Explanation of amendments, if any:**

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**Senator Ray Janssen, Chairperson**