



Hundredth Legislature - First Session - 2007
Introducer's Statement of Intent
LB 332

Chairperson: Ray Janssen
Committee: Revenue
Date of Hearing: February 14, 2007

The following constitutes the reasons for this bill and the purposes which are sought to be accomplished thereby:

LB 332 would amend section 77-5016 to change the burden of proof for taxpayers appealing valuation decisions from the county board of equalization to the TERC. Under LB 332, the TERC is to dismiss an appeal if there is no evidence to show that the county's decision is incorrect. The decision is to be affirmed if the Commission determines that the county's decision is unreasonable, arbitrary, or unlawful. LB 332 would add the word "unlawful."

Principal Introducer: _____
Senator Ray Janssen