



Hundredth Legislature - Second Session - 2008
Introducer's Statement of Intent
LB 897

Chairperson: Ray Janssen
Committee: Revenue
Date of Hearing: February 1, 2008

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

LB 897 would greatly expand the amount of time county boards have to resolve valuation protests. Currently, the time frame for counties to hear protests runs from June 1st through July 25th, unless the county passes a resolution to extend the time to August 10th. Under LB 897, the time would be from May 1st until August 10th in all cases. Time available to do an initial assessment, perform intercounty equalization, recertify values and file protests would all be shortened to accommodate the longer protest period. LB 897 also contains a new requirement to post values on the county's website, if one is available.

LB 897 would also create a new office called the State Property Taxpayer Referee Division. This division could hear protests from valuation, equalization, exemption, homestead, greenbelt, or other protests from any county at the county's discretion. The State Referee could take evidence, hear arguments, discuss issues with the parties, and would issue a recommended order to the county. The county could accept or reject the recommendation or take new evidence and make an independent decision.

Principal Introducer:

Senator Ray Janssen