

AMENDMENTS TO LB 877

Introduced by Revenue.

1           1. Strike the original sections and insert the following  
2 new sections:

3           Section 1. Section 77-202.04, Reissue Revised Statutes of  
4 Nebraska, is amended to read:

5           77-202.04 (1) Notice of a county board of equalization's  
6 decision granting or denying an application for exemption from  
7 taxation for real or tangible personal property shall be mailed  
8 or delivered to the applicant and the county assessor by the  
9 county clerk within seven days after the date of the board's  
10 decision. Persons, corporations, or organizations may appeal denial  
11 of an application for exemption by a county board of equalization.  
12 ~~Only the~~ The county assessor may appeal the grant of such an  
13 exemption by a county board of equalization. Appeals pursuant to  
14 this section shall be made to the Tax Equalization and Review  
15 Commission in accordance with section 77-5013 within thirty days  
16 after the decision of the county board of equalization. The Tax  
17 Commissioner or Property Tax Administrator may in his or her  
18 discretion intervene in any such appeal pursuant to this section.

19           (2) A copy of the final decision by a county board  
20 of equalization shall be delivered electronically to the Tax  
21 Commissioner and the Property Tax Administrator within seven days  
22 after the date of the board's decision. The Tax Commissioner or the  
23 Property Tax Administrator shall have thirty days after the final

1 decision to appeal the decision.

2           ~~(2)~~ (3) Any owner may petition the Tax Equalization and  
3 Review Commission in accordance with section 77-5013, on or before  
4 December 31 of each year, to determine the taxable status of real  
5 property for that year if a failure to give notice as prescribed  
6 by this section prevented timely filing of a protest or appeal  
7 provided for in sections 77-202 to 77-202.25.

8           Sec. 2. Section 77-701, Reissue Revised Statutes of  
9 Nebraska, is amended to read:

10           77-701 (1) A division of state government to be known  
11 as the property assessment division of the Department of Revenue  
12 is established. The Property Tax Administrator shall be the chief  
13 administrative officer of the division but shall be under the  
14 general supervision of the Tax Commissioner.

15           (2) The goals and functions of the division shall be  
16 to: (a) Execute faithfully the property tax laws of the State of  
17 Nebraska; (b) provide for efficient, updated methods and systems  
18 of property tax reporting, enforcement, and related activities; and  
19 (c) continually seek to improve its system of administration.

20           (3) All employees, budget requirements, appropriations,  
21 encumbrances, and assets and liabilities of the Department of  
22 Property Assessment and Taxation for the administration of property  
23 valuation and equalization shall be transferred and delivered to  
24 the division. The transferred employees shall not lose any accrued  
25 benefits or status due to the transfer and shall receive the same  
26 benefits as other state employees, including participation in the  
27 State Employees Retirement Act.

1           (4) The Tax Commissioner or Property Tax Administrator  
2 may appeal any final decision of a county board of equalization  
3 relating to the exemption of real or personal property. The Tax  
4 Commissioner or Property Tax Administrator may appeal any final  
5 decision of the Tax Equalization and Review Commission relating  
6 to the exemption of real or personal property or relating to the  
7 valuation or equalization of real property.

8           ~~(4) In any litigation pending on July 1, 2007, at 12:01~~  
9 ~~a.m., in any court in this state, any contested case pending on~~  
10 ~~such date and time under the Administrative Procedure Act, or any~~  
11 ~~appeal pending on such date and time before the Tax Equalization~~  
12 ~~and Review Commission, in which the Property Tax Administrator is a~~  
13 ~~party, the Tax Commissioner shall be substituted for the Property~~  
14 ~~Tax Administrator as the party in such litigation, contested case,~~  
15 ~~or appeal.~~

16           Sec. 3. Section 77-1363, Reissue Revised Statutes of  
17 Nebraska, is amended to read:

18           77-1363 Agricultural land and horticultural land shall  
19 be divided into classes and subclasses of real property under  
20 section 77-103.01, including, but not limited to, irrigated  
21 cropland, dryland cropland, grassland, wasteland, nurseries,  
22 feedlots, and orchards, so that the categories reflect uses  
23 appropriate for the valuation of such land according to law.  
24 Classes shall be inventoried by subclasses of real property based  
25 on soil classification standards developed by the Natural Resources  
26 Conservation Service of the United States Department of Agriculture  
27 as converted into land capability groups by the Property Tax

1 Administrator. County assessors shall utilize ~~and implement~~ soil  
2 surveys ~~in the assessment year after the soil survey maps become~~  
3 ~~available~~ from the Natural Resources Conservation Service of the  
4 United States Department of Agriculture as directed by the Property  
5 Tax Administrator. Nothing in this section shall be construed to  
6 limit the classes and subclasses of real property that may be used  
7 by county assessors or the Tax Equalization and Review Commission  
8 to achieve more uniform and proportionate valuations.

9           Sec. 4. Section 77-1502, Reissue Revised Statutes of  
10 Nebraska, is amended to read:

11           77-1502 (1) The county board of equalization shall meet  
12 for the purpose of reviewing and deciding written protests filed  
13 pursuant to this section beginning on or after June 1 and ending  
14 on or before July 25 of each year. Protests regarding real property  
15 shall be signed and filed after the county assessor's completion  
16 of the real property assessment roll required by section 77-1315  
17 and on or before June 30. For protests of real property, a protest  
18 shall be filed for each parcel. Protests regarding taxable tangible  
19 personal property returns filed pursuant to section 77-1229 from  
20 January 1 through May 1 shall be signed and filed on or before June  
21 30. The county board in a county with a population of more than  
22 one hundred thousand inhabitants based upon the most recent federal  
23 decennial census may adopt a resolution to extend the deadline for  
24 hearing protests from July 25 to August 10. The resolution must  
25 be adopted before July 25 and it will affect the time for hearing  
26 protests for that year only. By adopting such resolution, such  
27 county waives any right to petition the Tax Equalization and Review

1 Commission for adjustment of a class or subclass of real property  
2 under section 77-1504.01 for that year.

3 (2) Each protest shall be signed and filed with the  
4 county clerk of the county where the property is assessed. The  
5 protest shall contain or have attached a statement of the reason or  
6 reasons why the requested change should be made and a description  
7 of the property to which the protest applies. If the property  
8 is real property, a description ~~of~~ adequate to identify each  
9 parcel shall be provided. If the property is tangible personal  
10 property, a physical description of the property under protest  
11 shall be provided. If the protest does not contain or have attached  
12 the statement of the reason or reasons for the protest or the  
13 applicable description of the property, the protest shall be  
14 dismissed by the county board of equalization.

15 (3) No hearing of the county board of equalization on  
16 a protest filed under this section shall be held before a single  
17 commissioner or supervisor.

18 (4) The county clerk or county assessor shall prepare a  
19 separate report on each protest. The report shall include (a) a  
20 description adequate to identify the real property or a physical  
21 description of the tangible personal property to which the protest  
22 applies, (b) any recommendation of the county assessor for action  
23 on the protest, (c) if a referee is used, the recommendation of the  
24 referee, (d) the date the county board of equalization heard the  
25 protest, (e) the decision made by the county board of equalization,  
26 (f) the date of the decision, and (g) the date notice of the  
27 decision was mailed to the protester. The report shall contain,

1 or have attached to it, a statement, signed by the chairperson  
2 of the county board of equalization, describing the basis upon  
3 which the board's decision was made. The report shall have attached  
4 to it a copy of that portion of the property record file which  
5 substantiates calculation of the protested value unless the county  
6 assessor certifies to the county board of equalization that a copy  
7 is maintained in either electronic or paper form in his or her  
8 office. One copy of the report, if prepared by the county clerk,  
9 shall be given to the county assessor on or before August 2. The  
10 county assessor shall have no authority to make a change in the  
11 assessment rolls until there is in his or her possession a report  
12 which has been completed in the manner specified in this section.  
13 If the county assessor deems a report submitted by the county clerk  
14 incomplete, the county assessor shall return the same to the county  
15 clerk for proper preparation.

16 (5) On or before August 2, or on or before August 18  
17 in a county that has adopted a resolution to extend the deadline  
18 for hearing protests, the county clerk shall mail to the protester  
19 written notice of the board's decision. The notice shall contain  
20 a statement advising the protester that a report of the board's  
21 decision is available at the county clerk's or county assessor's  
22 office, whichever is appropriate, and that a copy of the report may  
23 be used to complete an appeal to the Tax Equalization and Review  
24 Commission.

25 Sec. 5. Section 77-1507, Reissue Revised Statutes of  
26 Nebraska, is amended to read:

27 77-1507 (1) The county board of equalization may meet at

1 any time for the purpose of assessing any omitted real property  
2 that was not reported to the county assessor pursuant to section  
3 77-1318.01 and for correction of clerical errors as defined in  
4 section 77-128 that result in a change of assessed value. The  
5 county board of equalization shall give notice of the assessed  
6 value of the real property to the record owner or agent at his or  
7 her last-known address. For real property which has been omitted in  
8 the current year, the county board of equalization shall not send  
9 notice pursuant to this section on or before June 1.

10           Protests of the assessed value proposed for omitted real  
11 property pursuant to this section or a correction for clerical  
12 errors shall be filed with the county board of equalization within  
13 thirty days after the mailing of the notice. All provisions of  
14 section 77-1502 except dates for filing a protest, the period for  
15 hearing protests, and the date for mailing notice of the county  
16 board of equalization's decision are applicable to any protest  
17 filed pursuant to this section.

18           (2) The county clerk shall, within seven days after the  
19 board's final decision, send:

20           (a) For protested action, a notification to the protester  
21 of the board's final action advising the protester that a report  
22 of the board's final decision is available at the county clerk's  
23 or county assessor's office, whichever is appropriate, and that a  
24 copy of the report may be used to complete an appeal to the Tax  
25 Equalization and Review Commission; and

26           (b) For protested and nonprotested action, a report to  
27 the Property Tax Administrator which shall state ~~the~~ a description

1 ~~of~~ adequate to identify the property, the reason such property was  
2 not assessed pursuant to section 77-1301, and a statement of the  
3 board's justification for its action. A copy of the report shall be  
4 available for public inspection in the office of the county clerk.

5 (3) The action of the county board of equalization upon  
6 a protest filed pursuant to this section may be appealed to the  
7 Tax Equalization and Review Commission within thirty days after the  
8 board's final decision.

9 (4) Improvements to real property which were properly  
10 reported to the county assessor pursuant to section 77-1318.01 for  
11 the current year and were not added to the assessment roll by the  
12 county assessor on or before March 19 shall only be added to the  
13 assessment roll by the county board of equalization from June 1  
14 through July 25. In counties that have adopted a resolution to  
15 extend the deadline for hearing protests under section 77-1502, the  
16 deadline of July 25 shall be extended to August 10.

17 Sec. 6. Section 77-3517, Reissue Revised Statutes of  
18 Nebraska, is amended to read:

19 77-3517 (1) On or before August 1 of each year,  
20 the county assessor shall forward the approved applications for  
21 homestead exemptions and a copy of the certification of disability  
22 status that have been examined pursuant to section 77-3516 to  
23 the Tax Commissioner. The Tax Commissioner ~~who~~ shall determine if  
24 the applicant meets the income requirements and may also review  
25 any other application information he or she deems necessary in  
26 order to determine whether the application should be approved. The  
27 Tax Commissioner shall, on or before November 1, certify his or



1 her determinations to the county assessor. If the application is  
2 approved, the county assessor shall make the proper deduction on  
3 the assessment rolls. If the application is denied or approved in  
4 part, the Tax Commissioner shall notify the applicant of the denial  
5 or partial approval by mailing written notice to the applicant at  
6 the address shown on the application. The applicant may appeal the  
7 Tax Commissioner's denial or partial approval pursuant to section  
8 77-3520. Late applications authorized by the county board shall  
9 be processed in a similar manner after approval by the county  
10 assessor.

11 (2) (a) Upon his or her own action or upon a request by  
12 an applicant, a spouse, or an owner-occupant, the Tax Commissioner  
13 may review ~~the income information of applicants.~~ any information  
14 necessary to determine whether an application is in compliance  
15 with sections 77-3501 to 77-3529. Any action taken by the Tax  
16 Commissioner pursuant to this subsection shall be taken within  
17 three years after December 31 of the year in which the exemption  
18 was claimed.

19 (b) If after completion of the review the Tax  
20 Commissioner determines that an exemption should have been approved  
21 or increased, ~~for reasons of the income requirements,~~ the Tax  
22 Commissioner shall notify the applicant, spouse, or owner-occupant  
23 and the county treasurer and assessor of his or her determination.  
24 The applicant, spouse, or owner-occupant shall receive a refund of  
25 the tax, if any, that was paid as a result of the exemption being  
26 denied, in whole or in part. The county treasurer shall make the  
27 refund and shall amend the county's claim for reimbursement from

1 the state.

2 (c) If after completion of the review the Tax  
3 Commissioner determines that an exemption should have been denied  
4 or reduced, ~~for reasons of the income requirements,~~ the Tax  
5 Commissioner shall notify the applicant, spouse, or owner-occupant  
6 of such denial or reduction. The applicant, the spouse, and  
7 any owner-occupant may appeal the Tax Commissioner's denial or  
8 reduction pursuant to section 77-3520. Upon the expiration of the  
9 appeal period in section 77-3520, the Tax Commissioner shall notify  
10 the county assessor of the denial or reduction and the county  
11 assessor shall remove or reduce the exemption from the tax rolls of  
12 the county. Upon notification by the Tax Commissioner to the county  
13 assessor, the amount of tax due as a result of the action of the  
14 Tax Commissioner shall become a lien on the homestead until paid.  
15 Upon attachment of the lien, the county treasurer shall refund  
16 to the Tax Commissioner the amount of tax equal to the denied  
17 or reduced exemption for deposit into the General Fund. No lien  
18 shall be created if a change in ownership of the homestead or  
19 death of the applicant, the spouse, and all other owner-occupants  
20 has occurred prior to the Tax Commissioner's notice to the county  
21 assessor.

22 Sec. 7. Section 77-5007, Reissue Revised Statutes of  
23 Nebraska, is amended to read:

24 77-5007 The commission has the power and duty to hear and  
25 determine appeals of:

26 (1) Decisions of any county board of equalization  
27 equalizing the value of individual tracts, lots, or parcels of

1 real property so that all real property is assessed uniformly and  
2 proportionately;

3 (2) Decisions of any county board of equalization  
4 granting or denying tax-exempt status for real or personal property  
5 or an exemption from motor vehicle taxes and fees;

6 (3) Decisions of the Tax Commissioner, and decisions  
7 of the Property Tax Administrator made before July 1, 2007,  
8 determining the taxable property of a railroad company, car  
9 company, public service entity, or air carrier within the state;

10 (4) Decisions of the Tax Commissioner, and decisions  
11 of the Property Tax Administrator made before July 1, 2007,  
12 determining adjusted valuation pursuant to section 79-1016;

13 (5) Decisions of any county board of equalization on  
14 the valuation of personal property or any penalties imposed under  
15 sections 77-1233.04 and 77-1233.06;

16 (6) Decisions of any county board of equalization on  
17 claims that a levy is or is not for an unlawful or unnecessary  
18 purpose or in excess of the requirements of the county;

19 (7) Decisions of any county board of equalization  
20 granting or rejecting an application for a homestead exemption;

21 (8) Decisions of the Department of Motor Vehicles  
22 determining the taxable value of motor vehicles pursuant to section  
23 60-3,188;

24 (9) Decisions of the Tax Commissioner, and decisions of  
25 the Property Tax Administrator made before July 1, 2007, made under  
26 section 77-1330;

27 (10) Any other decision of any county board of

1 equalization;

2 (11) Any other decision of the Property Tax Administrator  
3 made before July 1, 2007, and decisions made by the Tax  
4 Commissioner regarding property valuation, exemption, or taxation  
5 made on or after July 1, 2007;

6 (12) Decisions of the Tax Commissioner pursuant to  
7 section 77-3520; and

8 (13) Final decisions of a county board of equalization  
9 appealed by the Tax Commissioner or Property Tax Administrator  
10 pursuant to section 77-701; and

11 ~~(13)~~ (14) Any other decision, determination, action, or  
12 order from which an appeal to the commission is authorized.

13 The commission has the power and duty to hear and grant  
14 or deny relief on petitions.

15 Sec. 8. Section 77-5013, Reissue Revised Statutes of  
16 Nebraska, is amended to read:

17 77-5013 (1) The commission obtains exclusive jurisdiction  
18 over an appeal or petition when:

19 (a) The commission has the power or authority to hear the  
20 appeal or petition;

21 (b) An appeal or petition is timely filed;

22 (c) The filing fee, if applicable, is timely received and  
23 thereafter paid; and

24 (d) In the case of an appeal, a copy of the decision,  
25 order, determination, or action appealed from, or other information  
26 that documents the decision, order, determination, or action  
27 appealed from, is timely filed.

1           Only the requirements of this subsection shall be deemed  
2 jurisdictional.

3           (2) A petition, an appeal, or the information required by  
4 subdivision (1)(d) of this section is timely filed and the filing  
5 fee, if applicable, is timely received if placed in the United  
6 States mail, postage prepaid, with a legible postmark for delivery  
7 to the commission, or received by the commission, on or before the  
8 date specified by law for filing the appeal or petition. If no date  
9 is otherwise provided by law, then an appeal shall be filed within  
10 thirty days after the decision, order, determination, or action  
11 appealed from is made.

12           (3) The filing fee for each appeal or petition filed  
13 with the commission is twenty-five dollars, except that no filing  
14 fee shall be required for an appeal by a county assessor, the Tax  
15 Commissioner, or the Property Tax Administrator acting in his or  
16 her official capacity or a county board of equalization acting in  
17 its official capacity.

18           (4) The form and requirements for execution of an appeal  
19 or petition may be specified by the commission in its rules and  
20 regulations.

21           Sec. 9. Section 77-5016, Reissue Revised Statutes of  
22 Nebraska, is amended to read:

23           77-5016 Any hearing or proceeding of the commission shall  
24 be conducted as an informal hearing unless a formal hearing is  
25 granted as determined by the commission according to its rules and  
26 regulations. In any hearing or proceeding heard by the commission  
27 or a panel of commissioners:

1           (1) The commission may admit and give probative  
2 effect to evidence which possesses probative value commonly  
3 accepted by reasonably prudent persons in the conduct of their  
4 affairs excluding incompetent, irrelevant, immaterial, and unduly  
5 repetitious evidence and shall give effect to the privilege rules  
6 of evidence in sections 27-501 to 27-513 but shall not otherwise  
7 be bound by the usual common-law or statutory rules of evidence  
8 except during a formal hearing. Any party to an appeal filed  
9 under section 77-5007 may request a formal hearing by delivering a  
10 written request to the commission not more than thirty days after  
11 the appeal is filed. The requesting party shall be liable for the  
12 payment of fees and costs of a court reporter pending a final  
13 decision. The commission shall be bound by the rules of evidence  
14 applicable in district court in any formal hearing held by the  
15 commission. Fees and costs of a court reporter shall be paid by the  
16 party or parties against whom a final decision is rendered, and all  
17 other costs shall be allocated as the commission may determine;

18           (2) The commission may administer oaths, issue subpoenas,  
19 and compel the attendance of witnesses and the production of  
20 any papers, books, accounts, documents, statistical analysis, and  
21 testimony. The commission may adopt and promulgate necessary rules  
22 for discovery which are consistent with the rules adopted by the  
23 Supreme Court pursuant to section 25-1273.01;

24           (3) The commission may consider and utilize the  
25 provisions of the Constitution of the United States, the  
26 Constitution of Nebraska, the laws of the United States, the  
27 laws of Nebraska, the Code of Federal Regulations, the Nebraska

1 Administrative Code, any decision of the several courts of the  
2 United States or the State of Nebraska, and the legislative history  
3 of any law, rule, or regulation, without making the document  
4 a part of the record. The commission may without inclusion in  
5 the record consider and utilize published treatises, periodicals,  
6 and reference works pertaining to the valuation or assessment of  
7 real or personal property or the meaning of words and phrases  
8 if the document is identified in the commission's rules and  
9 regulations. All other evidence, including records and documents  
10 in the possession of the commission of which it desires to avail  
11 itself, shall be offered and made a part of the record in the case.  
12 No other factual information or evidence other than that set forth  
13 in this section shall be considered in the determination of the  
14 case. Documentary evidence may be received in the form of copies or  
15 excerpts or by incorporation by reference;

16 (4) Every party shall have the right of cross-examination  
17 of witnesses who testify and shall have the right to submit  
18 rebuttal evidence;

19 (5) The commission may take notice of judicially  
20 cognizable facts and in addition may take notice of general,  
21 technical, or scientific facts within its specialized knowledge  
22 or statistical information regarding general levels of assessment  
23 within a county or a class or subclass of real property within  
24 a county and measures of central tendency within such county or  
25 classes or subclasses within such county which have been made  
26 known to the commission. Parties shall be notified either before  
27 or during the hearing or by reference in preliminary reports or

1 otherwise of the material so noticed. They shall be afforded  
2 an opportunity to contest the facts so noticed. The commission  
3 may utilize its experience, technical competence, and specialized  
4 knowledge in the evaluation of the evidence presented to it;

5 (6) Any person testifying under oath at a hearing  
6 who knowingly and intentionally makes a false statement to the  
7 commission or its designee is guilty of perjury. For the purpose of  
8 this section, perjury is a Class I misdemeanor;

9 (7) The commission may determine any question raised in  
10 the proceeding upon which an order, decision, determination, or  
11 action appealed from is based. The commission may consider all  
12 questions necessary to determine taxable value of property as it  
13 hears an appeal or cross appeal;

14 (8) In all appeals, excepting those arising under  
15 section 77-1606, if the appellant presents no evidence to show  
16 that the order, decision, determination, or action appealed  
17 from is incorrect, the commission shall deny the appeal. If  
18 the appellant presents any evidence to show that the order,  
19 decision, determination, or action appealed from is incorrect,  
20 such order, decision, determination, or action shall be affirmed  
21 unless evidence is adduced establishing that the order, decision,  
22 determination, or action was unreasonable or arbitrary;

23 (9) If the appeal concerns a decision by the county board  
24 of equalization that property is, in whole or in part, exempt from  
25 taxation, the decision to be rendered by the commission shall only  
26 determine the exemption status of the property. The decision shall  
27 not determine the taxable value of the property unless stipulated



1 by the parties according to subsection (2) of section 77-5017;

2 (10) If the appeal concerns a decision by the county  
3 board of equalization that property owned by the state or a  
4 political subdivision is or is not exempt and there has been no  
5 final determination of the value of the property, the decision to  
6 be rendered by the commission shall only determine the exemption  
7 status of the property. The decision shall not determine the  
8 taxable value of the property unless stipulated by the parties  
9 according to subsection (2) of section 77-5017;

10 (11) The costs of any appeal, including the costs of  
11 witnesses, may be taxed by the commission as it deems just, except  
12 costs payable by the appellant pursuant to section 77-1510.01,  
13 unless (a) the appellant is the county assessor or county clerk  
14 in which case the costs shall be paid by the county or (b) the  
15 appellant is the Tax Commissioner or Property Tax Administrator in  
16 which case the costs shall be paid by the state; and

17 (12) The commission shall deny relief to the appellant or  
18 petitioner in any hearing or proceeding unless a majority of the  
19 commissioners present determine that the relief should be granted.

20 Sec. 10. Section 77-5018, Reissue Revised Statutes of  
21 Nebraska, is amended to read:

22 77-5018 (1) The commission may issue decisions and orders  
23 which are supported by the evidence and appropriate for resolving  
24 the matters in dispute. Every final decision and order adverse  
25 to a party to the proceeding, rendered by the commission in a  
26 case appealed to the commission, shall be in writing or stated  
27 in the record and shall be accompanied by findings of fact and

1 conclusions of law. The findings of fact shall consist of a concise  
2 statement of the conclusions upon each contested issue of fact.  
3 Parties to the proceeding shall be notified of the decision and  
4 order in person or by mail. A copy of the decision and order shall  
5 be delivered or mailed upon request to each party or his or her  
6 attorney of record. Any decision rendered by the commission shall  
7 be certified to the county treasurer and to the officer charged  
8 with the duty of preparing the tax list, and if and when such  
9 decision becomes final, such officers shall correct their records  
10 accordingly and the tax list pursuant to section 77-1613.02.

11 (2) The commission may, on its own motion, modify or  
12 change its findings or orders, at any time before an appeal and  
13 within ten days after the date of such findings or orders, for the  
14 purpose of correcting any ambiguity, clerical error, or patent or  
15 obvious error. The time for appeal shall not be lengthened because  
16 of the correction unless the correction substantially changes the  
17 findings or order.

18 (3) A copy of each final decision of the commission  
19 shall be delivered electronically to the Tax Commissioner and  
20 the Property Tax Administrator within seven days after the date  
21 of the final decision. The Tax Commissioner or the Property Tax  
22 Administrator shall have thirty days after the final decision to  
23 appeal the commission's decision.

24 Sec. 11. Section 77-5019, Reissue Revised Statutes of  
25 Nebraska, is amended to read:

26 77-5019 (1) Any party aggrieved by a final decision in  
27 a case appealed to the commission, any party aggrieved by a final

1 decision of the commission on a petition, ~~or~~ any party aggrieved  
2 by an order of the commission issued pursuant to section 77-5020  
3 or sections 77-5023 to 77-5028, or any party aggrieved by a final  
4 decision of the commission appealed by the Tax Commissioner or  
5 the Property Tax Administrator pursuant to section 77-701 shall be  
6 entitled to judicial review in the Court of Appeals. Upon request  
7 of the county, the Attorney General may appear and represent the  
8 county or political subdivision in cases in which the commission  
9 is not a party. Nothing in this section shall be deemed to prevent  
10 resort to other means of review, redress, or relief provided by  
11 law.

12 (2) (a) Proceedings for review shall be instituted by  
13 filing a petition and the appropriate docket fees in the Court  
14 of Appeals within thirty days after the date on which a final  
15 appealable order is entered by the commission. All parties of  
16 record shall be made parties to the proceedings for review. The  
17 commission shall only be made a party of record if the action  
18 complained of is an order issued by the commission pursuant to  
19 section 77-1504.01 or 77-5020 or sections 77-5023 to 77-5028.  
20 Summons shall be served on all parties within thirty days after  
21 the filing of the petition in the manner provided for service  
22 of a summons in section 25-510.02. The court, in its discretion,  
23 may permit other interested persons to intervene. No bond or  
24 undertaking is required for an appeal to the Court of Appeals.

25 (b) A petition for review shall set forth: (i) The name  
26 and mailing address of the petitioner; (ii) the name and mailing  
27 address of the county whose action is at issue or the commission;

1 (iii) identification of the final decision at issue together with  
2 a duplicate copy of the final decision; (iv) the identification of  
3 the parties in the case that led to the final decision; (v) the  
4 facts to demonstrate proper venue; (vi) the petitioner's reasons  
5 for believing that relief should be granted; and (vii) a request  
6 for relief, specifying the type and extent of the relief requested.

7 (3) The filing of the petition or the service of summons  
8 upon the commission shall not stay enforcement of a decision. The  
9 commission may order a stay. The court may order a stay after  
10 notice of the application for the stay to the commission and to  
11 all parties of record. The court may require the party requesting  
12 the stay to give bond in such amount and conditioned as the court  
13 directs.

14 (4) Upon receipt of a petition the date for submission  
15 of the official record shall be determined by the court. The  
16 commission shall prepare a certified copy of the official record  
17 of the proceedings had before the commission in the case. The  
18 official record shall include: (a) Notice of all proceedings;  
19 (b) any pleadings, motions, requests, preliminary or intermediate  
20 rulings and orders, and similar correspondence to or from the  
21 commission pertaining to the case; (c) the transcribed record  
22 of the hearing before the commission, including all exhibits and  
23 evidence introduced during the hearing, a statement of matters  
24 officially noticed by the commission during the proceeding, and  
25 all proffers of proof and objections and rulings thereon; and (d)  
26 the final order appealed from. The official record in an appeal  
27 of a commission decision issued pursuant to sections 77-5023 to

1 77-5028 may be limited by the request of a petitioner to those  
2 parts of the record pertaining to a specific county. The commission  
3 shall charge the petitioner with the reasonable direct cost or  
4 require the petitioner to pay the cost for preparing the official  
5 record for transmittal to the court in all cases except when the  
6 petitioner is not required to pay a filing fee. If payment is  
7 required, payment of the cost, as estimated by the commission, for  
8 preparation of the official record shall be paid to the commission  
9 prior to preparation of the official record and the commission  
10 shall not transmit the official record to the court until payment  
11 of the actual costs of its preparation is received.

12 (5) The review shall be conducted by the court for error  
13 on the record of the commission. If the court determines that  
14 the interest of justice would be served by the resolution of any  
15 other issue not raised before the commission, the court may remand  
16 the case to the commission for further proceedings. The court may  
17 affirm, reverse, or modify the decision of the commission or remand  
18 the case for further proceedings.

19 (6) Appeals under this section shall be given precedence  
20 over all civil cases.

21 Sec. 12. Original sections 77-202.04, 77-701, 77-1363,  
22 77-1502, 77-1507, 77-3517, 77-5007, 77-5013, 77-5016, 77-5018, and  
23 77-5019, Reissue Revised Statutes of Nebraska, are repealed.

24 Sec. 13. Since an emergency exists, this act takes effect  
25 when passed and approved according to law.