

AMENDMENTS TO LB 877

(Amendments to Standing Committee amendments, AM1877)

Introduced by Cornett, 45.

1           1. On page 1, strike line 12, show the old matter  
2 as stricken, and insert "Only the county assessor, the Tax  
3 Commissioner, or the Property Tax Administrator may appeal the  
4 granting of such an"; and in line 18 after the period insert  
5 "If the county assessor, Tax Commissioner, or Property Tax  
6 Administrator appeals a county board of equalization's final  
7 decision granting an exemption from property taxation, the person,  
8 corporation, or organization granted such exemption by the county  
9 board of equalization shall be made a party to the appeal and shall  
10 be issued a notice of the appeal by the Tax Equalization and Review  
11 Commission within thirty days after the appeal is filed.".

12           2. On page 3, line 3, strike "exemption of real or  
13 personal property" and insert "granting or denying of an exemption  
14 of real or personal property to the Tax Equalization and Review  
15 Commission. If the Tax Commissioner or Property Tax Administrator  
16 files such an appeal, the person, corporation, or organization  
17 granted or denied the exemption by the county board of equalization  
18 shall be made a party to the appeal and shall be issued a notice  
19 of the appeal by the Tax Equalization and Review Commission within  
20 thirty days after the appeal is filed"; and in line 6 before  
21 "exemption" insert "granting or denying of an".

22           3. On page 18, line 5, strike "upon request" and show as

1 stricken; in line 6 after the period insert "Within seven days of  
2 issuing a decision and order, the commission shall electronically  
3 publish such decision and order on a web site maintained by the  
4 commission that is accessible to the general public. The full  
5 text of final decisions and orders entered after a hearing by  
6 the commission or a panel of commissioners shall be published on  
7 the web site. Final decisions and orders that are entered on a  
8 dismissal by the appellant or petitioner or by agreement of the  
9 parties may be published on the web site in a summary manner  
10 identifying the parties, the case number, and the basis for the  
11 final decision and order."; and strike lines 18 through 23 and  
12 insert:

13           "(3) The Tax Commissioner or the Property Tax  
14 Administrator shall have thirty days after a final decision of the  
15 commission to appeal the commission's decision.".