



One Hundred First Legislature - Second Session - 2010  
**Introducer's Statement of Intent**  
**LB 1079**

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**Chairperson:** Abbie Cornett  
**Committee:** Revenue  
**Date of Hearing:** February 5, 2010

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

LB 1079 would increase from 30 days to 120 days the time within which a property taxpayer could appeal a final decision of a county board of equalization to the Tax Equalization and Review Commission (TERC).

The primary purpose for the date changes proposed by LB 1079 is to give a property taxpayer additional time to resolve disputed issues with the county assessor and/or county board of equalization so that, if and when the taxpayer's appeal comes before TERC for a hearing, TERC would be able to dispose of the appeal relatively quickly because, when the parties have already resolved disputed issues by themselves, they would be prepared to, for example, have TERC enter either a "confession of judgment" order or a "consent order" that would dispose of the appeal to TERC.

A county board of equalization must hear all protests and issue its final decisions on such protests or before July 25; however, in counties with a population greater than 100,000 inhabitants, a county board of equalization can extend the time by which it must hear all protests and issue final decisions on such protests to August 10, if it has adopted a resolution to extend the July 25 deadline to August 10 pursuant to Neb. Rev. Stat. sec. 77-1502(1). LB 1079 does not change either of those two deadlines, but it does change current law which requires a taxpayer to file an appeal of a county board of equalization's final decision on a protest with TERC within 30 days of the county board of equalization's final decision on the taxpayer's protest. LB 1079 would require a taxpayer to file an appeal of a county board of equalization's final order on a protest within 120 days—rather than 30 days—of the county board of equalization's final decision on the protest.

The various date changes proposed by LB 1079 are intended to implement the bill's primary purpose.

**Principal Introducer:**

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**Senator Abbie Cornett**