



One Hundred First Legislature - First Session - 2009
Introducer's Statement of Intent
LB 212

Chairperson: Abbie Cornett
Committee: Revenue
Date of Hearing: February 26, 2009

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

The purpose of LB 212 is to authorize the Tax Equalization and Review Commission to hear certain real property valuation appeals with a single commissioner. The single commissioner hearing process would be an alternative procedure that the Commission could use to process more appeals in a shorter amount of time. This bill limits the appeals which may be heard by a single commissioner to certain residential properties valued under one million dollars, limits the record made of the hearing, and would allow parties to an appeal designated for this process to opt out. Decisions made by a single commissioner are final unless a request for rehearing is made within thirty days of the decision. This bill also allows the county board of equalization to designate the county assessor as an ex officio member of the county board of equalization to appear at a single commissioner hearing and allows the county assessor to designate someone to appear in his or her place.

Principal Introducer:

Senator Abbie Cornett