



One Hundred First Legislature - Second Session - 2010  
**Introducer's Statement of Intent**  
**LB 837**

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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 837 seeks to “even the playing field” between counties and tax payers. Current law allows for default judgment for the county should a taxpayer challenging their property assessment fail to appear for the hearing. There is currently no such provision for the counties. If enacted LB 837 would simply penalize counties for not appearing at a Tax Equalization and Review Committee hearing where the taxpayer is present, by granting default judgment in favor of the taxpayer.

**Principal Introducer:** \_\_\_\_\_  
**Senator Scott Lautenbaugh**