

LEGISLATURE OF NEBRASKA
ONE HUNDRED FIFTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 937

Introduced by Stinner, 48.

Read first time January 09, 2018

Committee: Revenue

- 1 A BILL FOR AN ACT relating to the Tax Equalization and Review Commission;
- 2 to amend section 77-5013, Revised Statutes Cumulative Supplement,
- 3 2016; to change filing fees as prescribed; and to repeal the
- 4 original section.
- 5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-5013, Revised Statutes Cumulative Supplement,
2 2016, is amended to read:

3 77-5013 (1) The commission obtains exclusive jurisdiction over an
4 appeal or petition when:

5 (a) The commission has the power or authority to hear the appeal or
6 petition;

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

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

10 (d) In the case of an appeal, a copy of the decision, order,
11 determination, or action appealed from, or other information that
12 documents the decision, order, determination, or action appealed from, is
13 timely filed.

14 Only the requirements of this subsection shall be deemed
15 jurisdictional.

16 (2) A petition, an appeal, or the information required by
17 subdivision (1)(d) of this section is timely filed and the filing fee, if
18 applicable, is timely received if placed in the United States mail,
19 postage prepaid, with a legible postmark for delivery to the commission,
20 or received by the commission, on or before the date specified by law for
21 filing the appeal or petition. If no date is otherwise provided by law,
22 then an appeal shall be filed within thirty days after the decision,
23 order, determination, or action appealed from is made.

24 (3) Except as provided in subsection (4) of this section, filing
25 fees shall be as follows:

26 (a) For each appeal or petition regarding the taxable value of a
27 parcel of real property, the filing fee shall be:

28 (i) Forty dollars if the taxable value of the parcel is less than
29 two hundred fifty thousand dollars;

30 (ii) Fifty dollars if the taxable value of the parcel is at least
31 two hundred fifty thousand dollars but less than five hundred thousand

1 dollars;

2 (iii) Sixty dollars if the taxable value of the parcel is at least
3 five hundred thousand dollars but less than one million dollars; or

4 (iv) One hundred dollars if the taxable value of the parcel is at
5 least one million dollars; or

6 (b) For any other appeal or petition filed with the commission, the
7 filing fee shall be forty dollars.

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

13 ~~(5) (4) The form and requirements for execution of an appeal or~~
14 ~~petition may be specified by the commission in its rules and regulations.~~

15 Sec. 2. Original section 77-5013, Revised Statutes Cumulative
16 Supplement, 2016, is repealed.