

One Hundred Fifth Legislature - Second Session - 2018

Introducer's Statement of Intent

LB905

Chairperson: Senator Jim Smith

Committee: Revenue

Date of Hearing: January 19, 2018

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

LB 905 requires that at any hearing of a county board of equalization on the protest of real property, the burden of proof be on the county assessor. The onus to justify the change in valuation belongs to the county assessor, who must show that the valuation to be equitable under current law, and not on the property owner.

Principal Introducer: _____

Senator John Kuehn