

# One Hundred Fifth Legislature - Second Session - 2018

## Introducer's Statement of Intent

### LB937

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**Chairperson: Senator Jim Smith**

**Committee: Revenue**

**Date of Hearing: February 23, 2018**

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

LB 937 would change filing fees for appeals or petitions to the Tax Equalization and Review Commission based on the value of a parcel of real property. The fees would be:

- Forty dollars if the taxable value of the parcel is less than two hundred fifty thousand dollars
- Fifty dollars if the taxable value of the parcel is at least two hundred fifty thousand dollars but less than five hundred thousand
- Sixty dollars if the taxable value of the parcel is at least five hundred thousand dollars but less than one million dollars
- One hundred dollars if the taxable value of the parcel is at least one million dollars
- For any other appeal or petition filed with the commission, the filing fee shall be forty dollars

**Principal Introducer:** \_\_\_\_\_

Senator John Stinner