

ONE HUNDRED SECOND LEGISLATURE

FIRST SESSION

LEGISLATIVE RESOLUTION 350

Introduced by Revenue Committee: Cornett, 45, Chairperson; Adams, 24; Fischer, 43; Hadley, 37; Louden, 49; Pankonin, 2; Pirsch, 4; Utter, 33.

PURPOSE: The purpose of this resolution is to examine issues pertaining to the process and procedures used to value and equalize real property. The issues to be addressed by this study shall include, but not be limited to:

(1) Whether the comparable sales guidelines in section 77-1371 should be changed or stricken;

(2) An examination of how to affect intercounty equalization; and

(3) Review the equalization responsibilities of the Department of Revenue and the Tax Equalization and Review Commission.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE ONE HUNDRED SECOND LEGISLATURE OF NEBRASKA, FIRST SESSION:

1. That the Revenue Committee of the Legislature shall be designated to conduct an interim study to carry out the purposes of this resolution.

2. That the committee shall upon the conclusion of its study make a report of its findings, together with its recommendations, to the Legislative Council or Legislature.