

AMENDMENTS TO LB 967

1 1. Insert the following new sections:

2 "Section 1. Section 77-202.04, Revised Statutes
3 Supplement, 1998, is amended to read:

4 77-202.04. Persons, corporations, or organizations
5 denied exemption from taxation for real or tangible personal
6 property by a county board of equalization may appeal to the Tax
7 Equalization and Review Commission. The county assessor may appeal
8 the grant of an exemption from taxation for real or tangible
9 personal property by a county board of equalization to the Tax
10 Equalization and Review Commission. The Property Tax Administrator
11 may in his or her discretion intervene in any such appeal pursuant
12 to this section.

13 Sec. 3. Section 77-5009, Revised Statutes Supplement,
14 1998, is amended to read:

15 77-5009. (1) The commission may employ legal, clerical,
16 and other assistants as may be necessary to carry out the powers
17 and duties of the commission.

18 (2)(a) For purposes of finding facts ~~or in the~~
19 ~~performance of other duties~~ with regard to any matters relating to
20 taxation, the commission may appoint by an order in writing a
21 special master or special masters whose duties are prescribed in
22 the order, except that the duties of a special master shall not
23 include the determination of conclusions of law or the final
24 disposition of any case or controversy.

1 (b) Special masters may be paid a salary or fee in the
2 discretion of the commission. If a salary is paid, the amount paid
3 shall be fixed by the commission, and if a fee is paid, the amount
4 paid shall be in accordance with the value of the service rendered
5 and shall be agreed upon and approved by the commission before the
6 special master renders service under his or her appointment.

7 (c) The claim for services rendered shall be certified by
8 the commission and paid as provided by law for other claims against
9 the state.

10 (3) In the discharge of his or her duties a special
11 master shall have all the investigative and factfinding powers of
12 the commission in deciding any tax dispute.

13 (4)(a) The commission may conduct a number of
14 factfindings contemporaneously through different special masters
15 and may delegate to a special master the taking of all testimony
16 bearing upon any investigation or hearing.

17 (b) The decision of the commission shall be based upon
18 its examination of all testimony and records.

19 (c) The recommendations made by any special master shall
20 be advisory only and shall not preclude the taking of further
21 testimony if the commission orders further investigation.

22 Sec. 9. Since an emergency exists, this act takes effect
23 when passed and approved according to law."

24 2. On page 3, line 6, strike "information" and insert
25 "evidence" and strike "the hearing" and insert "such hearing and
26 the hearings held pursuant to section 77-5023 for that year".

27 3. On page 6, line 28, after "petition" insert "and the

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1 appropriate docket fees" and after "Appeals" insert "and delivery
2 of a copy of the petition to the commission".

3 4. On page 7, line 9, after "served" insert "on all
4 parties"; and in line 15 after the period insert "No bond or
5 undertaking is required for an appeal to the Court of Appeals.".

6 5. On page 10, line 14, strike "section" and insert
7 "sections 77-202.04, 77-5009, and".

8 6. Renumber the remaining sections accordingly.