

ONE HUNDRED FOURTH LEGISLATURE

SECOND SESSION

LEGISLATIVE RESOLUTION 555

Introduced by Lindstrom, 18.

PURPOSE: The purpose of this resolution is to study the process and procedures used in appeals before the Tax Equalization and Review Commission. This study shall include an examination of the following:

- (1) Who may file an appeal or represent a party in an appeal from a decision of the county board of equalization regarding the taxation, valuation, or assessment of real or personal property;
- (2) The burden of proof required in such an appeal; and
- (3) Any other procedures of the Tax Equalization and Review Commission that the study committee chooses to examine.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE ONE HUNDRED FOURTH LEGISLATURE OF NEBRASKA, SECOND 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.