

LEGISLATURE OF NEBRASKA
ONE HUNDRED SEVENTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 613

Introduced by Erdman, 47.

Read first time January 20, 2021

Committee: Revenue

- 1 A BILL FOR AN ACT relating to the Tax Equalization and Review Commission
- 2 Act; to amend section 77-5015, Reissue Revised Statutes of Nebraska;
- 3 to change provisions relating to hearings and decisions on appeals;
- 4 and to repeal the original section.
- 5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-5015, Reissue Revised Statutes of Nebraska, is
2 amended to read:

3 77-5015 In any case appealed to the commission, all parties shall be
4 afforded an opportunity for hearing after reasonable notice. The notice
5 shall state the time and place of the hearing. The hearing shall be held
6 no later than six months following the filing date of the appeal.
7 Opportunity shall be afforded all parties to present evidence and
8 argument. The commission shall prepare an official record, which includes
9 testimony and exhibits, in each case, but it shall not be necessary to
10 transcribe the record of the proceedings unless requested for purposes of
11 rehearing, in which event the transcript and record shall be furnished by
12 the commission upon request and tender of the cost of preparation. If no
13 decision by the commission has been reached within nine months after the
14 filing date of the appeal, the appeal shall be decided in favor of the
15 property owner and any pending refund shall be made within the following
16 thirty days. Informal disposition may also be made of any case by
17 stipulation, agreed settlement, consent order, or default.

18 Sec. 2. Original section 77-5015, Reissue Revised Statutes of
19 Nebraska, is repealed.