

LEGISLATURE OF NEBRASKA  
ONE HUNDRED EIGHTH LEGISLATURE  
SECOND SESSION

**LEGISLATIVE BILL 1134**

Introduced by von Gillern, 4.

Read first time January 11, 2024

Committee:

- 1 A BILL FOR AN ACT relating to the Tax Equalization and Review Commission;
- 2 to amend sections 77-5017 and 77-5018, Reissue Revised Statutes of
- 3 Nebraska; to change provisions relating to the accrual of interest;
- 4 and to repeal the original sections.
- 5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-5017, Reissue Revised Statutes of Nebraska, is  
2 amended to read:

3 77-5017 (1) In resolving an appeal or petition, the commission may  
4 make such orders as are appropriate for resolving the dispute but in no  
5 case shall the relief be excessive compared to the problems addressed.  
6 The commission may make prospective orders requiring changes in  
7 assessment practices which will improve assessment practices or affect  
8 the general level of assessment or the measures of central tendency in a  
9 positive way. If no other relief is adequate to resolve disputes, the  
10 commission may order a reappraisal of property within a county, an area  
11 within a county, or classes or subclasses of property within a county.

12 (2) In an appeal specified in subdivision (10) or (11) of section  
13 77-5016 for which the commission determines exempt property to be  
14 taxable, the commission shall order the county board of equalization to  
15 determine the taxable value of the property, unless the parties stipulate  
16 to such taxable value during the hearing before the commission. The order  
17 shall require the county board of equalization to determine the taxable  
18 value of the property pursuant to section 77-1507, send notice of the  
19 taxable value pursuant to section 77-1507 within ninety days after the  
20 date the commission's order is certified pursuant to section 77-5018, and  
21 apply interest at the rate specified in section 45-104.01, but not  
22 penalty, to the taxable value beginning thirty days after ~~as of~~ the date  
23 the commission's order was issued or the date the taxes were delinquent,  
24 whichever is later.

25 (3) A determination of the taxable value of the property made by the  
26 county board of equalization pursuant to subsection (2) of this section  
27 may be appealed to the commission within thirty days after the board's  
28 decision as provided in section 77-1507.

29 Sec. 2. Section 77-5018, Reissue Revised Statutes of Nebraska, is  
30 amended to read:

31 77-5018 (1) The commission may issue decisions and orders which are

1 supported by the evidence and appropriate for resolving the matters in  
2 dispute. Every final decision and order adverse to a party to the  
3 proceeding, rendered by the commission in a case appealed to the  
4 commission, shall be in writing or stated in the record and shall be  
5 accompanied by findings of fact and conclusions of law. The findings of  
6 fact shall consist of a concise statement of the conclusions upon each  
7 contested issue of fact. Parties to the proceeding shall be notified of  
8 the decision and order in person or by mail. A copy of the decision and  
9 order shall be delivered or mailed to each party or his or her attorney  
10 of record. Within seven days of issuing a decision and order, the  
11 commission shall electronically publish such decision and order on a  
12 website maintained by the commission that is accessible to the general  
13 public. The full text of final decisions and orders shall be published on  
14 the website, except that final decisions and orders that are entered (a)  
15 on a dismissal by the appellant or petitioner, (b) on a default order  
16 when the appellant or petitioner failed to appear, (c) by agreement of  
17 the parties, or (d) by a single commissioner pursuant to section  
18 77-5015.02 may be published on the website in a summary manner  
19 identifying the parties, the case number, and the basis for the final  
20 decision and order. Any decision rendered by the commission shall be  
21 certified to the county treasurer and to the officer charged with the  
22 duty of preparing the tax list, and if and when such decision becomes  
23 final, such officers shall correct their records accordingly and the tax  
24 list pursuant to section 77-1613.02. If the final decision results in  
25 taxes due in excess of the original amount and interest at the rate  
26 specified in section 45-104.01 is applied, the interest shall not begin  
27 to accrue until thirty days after the decision is certified to the county  
28 treasurer.

29 (2) The commission may, on its own motion, modify or change its  
30 findings or orders, at any time before an appeal and within ten days  
31 after the date of such findings or orders, for the purpose of correcting

1 any ambiguity, clerical error, or patent or obvious error. The time for  
2 appeal shall not be lengthened because of the correction unless the  
3 correction substantially changes the findings or order.

4 (3) The Tax Commissioner or the Property Tax Administrator shall  
5 have thirty days after a final decision of the commission to appeal the  
6 commission's decision pursuant to section 77-5019.

7 Sec. 3. Original sections 77-5017 and 77-5018, Reissue Revised  
8 Statutes of Nebraska, are repealed.