

ONE HUNDRED SIXTH LEGISLATURE

FIRST SESSION

LEGISLATIVE RESOLUTION 232

Introduced by McCollister, 20; Dorn, 30; Erdman, 47; Friesen, 34; Halloran, 33; Hughes, 44.

PURPOSE: The purpose of this interim study is to examine the processes and procedures used in the assessment and valuation of real property and in appeals before the Tax Equalization and Review Commission. The interim study shall include, but not be limited to, an examination of the following:

(1) The opportunity to save taxpayer dollars by eliminating redundant mailings from county treasurers and assessors;

(2) Requiring county assessors to use a single, state-approved, mass assessment software system, including the potential cost-savings and reduction of disputes between counties;

(3) Extending the property valuation appeal process to more closely match the income tax filing season;

(4) The acceptance by county assessors of protests generated by tax preparers;

(5) Standardizing the protest form statewide for all counties;

(6) Realigning the representation on the Tax Equalization and Review Commission to better serve constituents;

(7) The use of current market analysis reports produced by a licensed realtor as proof of valuation in place of, or in addition to, appraisals;

(8) Aligning local taxing authority levy rate adjustments with total county certified valuation to avoid a windfall of tax revenue and a corresponding increase in spending without taxpayer oversight;

(9) Consolidation of county assessors;

(10) Reducing the acceptable range for real property from ninety-two to one hundred percent to ninety-six to one hundred percent of actual value; and

(11) A standardized statewide reporting system.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE ONE HUNDRED SIXTH 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.