

LEGISLATURE OF NEBRASKA
ONE HUNDRED SIXTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 707

Introduced by Erdman, 47.

Read first time January 23, 2019

Committee: Revenue

- 1 A BILL FOR AN ACT relating to the Tax Equalization and Review Commission;
- 2 to amend section 77-5015.02, Reissue Revised Statutes of Nebraska;
- 3 to authorize the commission to hold certain hearings by
- 4 videoconference and telephone conference; and to repeal the original
- 5 section.
- 6 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-5015.02, Reissue Revised Statutes of Nebraska,
2 is amended to read:

3 77-5015.02 (1) A single commissioner may hear an appeal and cross
4 appeal and appeals and cross appeals consolidated with any such appeal
5 and cross appeal when:

6 (a) The taxable value of each parcel is one million dollars or less
7 as determined by the county board of equalization; and

8 (b) The appeal and cross appeal has been designated for hearing
9 pursuant to this section by the chairperson of the commission or in such
10 manner as the commission may provide in its rules and regulations.

11 (2) A proceeding held before a single commissioner shall be
12 informal. The usual common-law or statutory rules of evidence, including
13 rules of hearsay, shall not apply, and the commissioner may consider and
14 utilize all matters presented at the proceeding in making his or her
15 determination.

16 (3) Any party to an appeal designated for hearing before a single
17 commissioner pursuant to this section may, prior to a hearing, elect in
18 writing to have the appeal heard by the commission. The commissioner
19 conducting a proceeding pursuant to this section may at any time
20 designate the appeal for hearing by the commission.

21 (4) Documents necessary to establish jurisdiction of the commission
22 shall constitute the record of a proceeding before a single commissioner.
23 No recording shall be made of a proceeding before a single commissioner.

24 (5) A party to a proceeding before a single commissioner may request
25 a rehearing pursuant to section 77-5005.

26 (6) An order entered by a single commissioner pursuant to this
27 section may not be appealed pursuant to section 77-5019 or any other
28 provision of law.

29 (7) Subdivisions (3), (6), (8), (9), (10), (11), and (12) of section
30 77-5016 apply to proceedings before a single commissioner.

31 (8) Hearings before a single commissioner may be held by means of

1 videoconference or telephone conference.

2 Sec. 2. Original section 77-5015.02, Reissue Revised Statutes of

3 Nebraska, is repealed.