

ONE HUNDRED SEVENTH LEGISLATURE - FIRST SESSION - 2021
COMMITTEE STATEMENT
LB291

Hearing Date: Wednesday February 17, 2021
Committee On: Revenue
Introducer: Friesen
One Liner: Change provisions relating to property tax protests

Roll Call Vote - Final Committee Action:
Advanced to General File

Vote Results:

Aye: 8 Senators Albrecht, Bostar, Briese, Flood, Friesen, Lindstrom, Linehan,
Pahls
Nay:
Absent:
Present Not Voting:

Oral Testimony:

Proponents:

Senator Curt Friesen
Terry Keebler
Jon Cannon

Representing:

Introducer
NACO
NACO

Opponents:

Representing:

Neutral:

Representing:

Summary of purpose and/or changes:

LB291 will require the Tax Commissioner to create the form used when protesting the valuation of real property. In addition to a statement of reason or reasons why the requested change in valuation should be made and a description of the property, the protest shall also include the requested valuation.

If the protest does not contain all of the information noted above, the protest shall be dismissed.

The bill has an operative date of January 1, 2022.

Lou Ann Linehan, Chairperson