NEBRASKA ADMINISTRATIVE CODE

TITLE 442, NEBRASKA ADMINISTRATIVE CODE, CHAPTER 6

TAX EQUALIZATION AND REVIEW COMMISSION

APPEALS FROM THE COMMISSION

Issue Date: 09/03/96
Last Revision Date: ~~12/18/02~~01/03/07
Effective Date: ~~01/03/07~~_____

NEBRASKA ADMINISTRATIVE CODE

TITLE 442 — TAX EQUALIZATION AND REVIEW COMMISSION

CHAPTER 6 — APPEALS FROM THE COMMISSION

ALPHABETICAL TABLE OF CONTENTS - CHAPTER 6

SUBJECT	STATUTORY AUTHORITY	SECTIONS
~~Attorney General, Representation of the County by~~Appeals	77-5019~~(1), 77-5021~~	00~~2~~1
~~Duties of the Appealing Party~~Exhibits	~~25-510.02, 77-1504.01,~~ 77-5019~~, 77-5021, 77-5023, 77-5028~~	002
Transcript	77-5019	00~~1~~3

NEBRASKA ADMINISTRATIVE CODE

TITLE 442 — TAX EQUALIZATION AND REVIEW COMMISSION

CHAPTER 6 — APPEALS FROM THE COMMISSION

NUMERICAL TABLE OF CONTENTS - CHAPTER 6

SUBJECT	STATUTORY AUTHORITY	SECTIONS
~~Duties of the Appealing Party25-510.02, 77-1504.01, 77-5019, 77-5021, 77-5023, 77-5028~~	77-5019~~(1), 77-5021~~	001
~~001Attorney General, Representation of the County by~~Appeals		
Exhibits	77-5019	002
Transcripts	77-5019	003

CHAPTER 6 APPEALS FROM THE COMMISSION

001 ~~Duties of the Appealing Party.~~

~~001.01 Petition for Review.~~

~~001.01A Any party aggrieved by a final decision in a case appealed to the Commission or any party aggrieved by a final decision~~Appeals. Appeals from Final Decisions of the Commission ~~on a petition shall be entitled to judicial review in the Court of Appeals. Nothing in these Rules shall be deemed to prevent resort to other means of review, redress, or relief provided by law.~~ are governed by statute and the rules of the reviewing courts. The statutory provisions governing appeals from final decisions of the Commission are found at Neb. Rev. Stat. §77-5019 ~~(1)~~. See, Chapter 5 for Motions to Reconsider.

~~001.01B Proceedings for review shall be instituted by filing a petition and the appropriate docket fees in the Court of Appeals and delivery of a copy of the petition to the Commission within thirty (30) days after the date on which the final appealable order is entered by the Commission. Neb. Rev. Stat. §77-5019 (2)~~

~~001.01C All parties of record in the proceedings before the Commission shall be made parties to the proceeding for review, unless as hereinafter provided. Neb. Rev. Stat. §77-5019 (2)~~

~~001.01D The Commission shall only be made a party of record if the action complained of is an order issued by the Commission pursuant to Neb. Rev. Stat. §§ 77-1504.01, 77-5020 or 77-5023 to 77-5028. Neb. Rev. Stat. §77-5019 (2)~~

~~001.01E Summons from the Court of Appeals shall be served on all parties within thirty (30) days after the filing of the petition. Neb. Rev. Stat. §77-5019 (2)~~

~~001.01F~~ ~~Service of process directed to the Commission or Commissioners, shall be made by serving the Attorney General of the State of Nebraska. See Neb. Rev. Stat. §25-510.02.~~

~~001.01G~~ ~~The filing of the petition or the service of summons upon the Commission shall not stay enforcement of a decision. The Commission may order a stay. The Court may order a stay after notice of the application for the stay to the Commission and to all parties of record. The Court may require the party requesting the stay to give bond in such amount and conditioned as the Court directs. Neb. Rev. Stat. §77-5019 (3)~~

~~001.01H~~ ~~Upon receipt of a petition the date for submission of the official record shall be determined by the Court. The Commission shall prepare a certified copy of the official record of the proceedings had before the Commission in the case. The official record, unless limited by the written request of the petitioner, shall include: (a) Notice of all proceedings; (b) any pleadings, motions, requests, preliminary or intermediate rulings and orders, and similar correspondence to or from the Commission pertaining to the case; (c) the transcribed record of the hearing before the Commission, including all exhibits and evidence introduced during the hearing, a statement of matters officially noticed by the Commission during the proceeding, and all proffers of proof and objections and rulings thereon; and (d) the final order appealed from. Neb. Rev. Stat. §77-5019 (4)~~

~~001.01I~~ ~~The Commission shall charge the petitioner with the reasonable direct cost or require the petitioner to pay the cost for preparing the official record for transmittal to the Court in all cases except when the petitioner is not required to pay a filing fee. If payment is required, payment of the cost, as estimated by the Commission for preparation of the official record shall be paid to the Commission prior to preparation of the official record and the Commission shall not transmit the official record to the court until payment of the actual costs of its preparation is received. Neb. Rev. Stat. §77-5019 (4)~~

~~001.01J~~

002 Exhibits for an Appeal All original exhibits will be forwarded to the Court of Appeals, Supreme Court or other appellate court. Copies of all exhibits, other than tape recordings, shall be retained by the Commission. The costs of preparing the official record shall include any costs necessary to preserve copies of said exhibits. Should original tape recordings be submitted to the appellate court, the costs of preparing the official record shall include all costs necessary to reproduce the tape recordings, in order to preserve those recordings in the records of the Commission. Any copies of exhibits preserved by the Commission, including tape recordings, shall bear copies of the original exhibit information, including docket and page, exhibit number, date of hearing, and in addition shall bear a legend indicating that the item is a copy of the original.

~~001.01H~~003 Transcription of Recording for Appeal All tape recorded proceedings shall be transcribed. Costs of the transcription are a part of the cost of preparing the official record unless and until otherwise ordered by a court of competent jurisdiction.

~~002 Representation of the County by the Attorney General. Upon request of the county, the Attorney General may appear and represent the county or political subdivision in any case in which the Commission is not a party.~~