

# Legal Notice - Annual Meeting

Pursuant to Neb. Rev. Stat. § 77-5024.01, notice is hereby given that the Nebraska Tax Equalization and Review Commission will meet beginning on April 17, 2025, at 10:00a.m. The meeting(s), held pursuant to Neb. Rev. Stat. §§ 77-5022 to 77-5028, will: 1) review the assessment of property and determine whether the Commission should raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization as required by Article IV § 28, of the Constitution of the State of Nebraska and Neb. Rev. Stat. § 77-5027; 2) hear county petitions for an adjustment to a class or subclass of real property pursuant to Neb. Rev. Stat. § 77-1504.01; and 3) consider the equalization of centrally assessed property. Any petitions brought by county boards pursuant to Neb. Rev. Stat. § 77-1504.01 will be heard between July 26, 2025, and August 10, 2025, at a date, time, and place as provided in the Agenda.

The Commission may recess from time to time as authorized by Neb. Rev. Stat. § 77-5022, until the equalization process is complete. Equalization orders issued pursuant to Neb. Rev. Stat. § 77-5028 must be sent no later than May 15, 2025, or the date determined by the Property Tax Administrator if an extension is ordered pursuant to Neb. Rev. Stat. § 77-1514, as allowed by Neb. Rev. Stat. § 77-5028.

The meeting(s) will be conducted at the Commission's hearing room located at 301 Centennial Mall South, State Office Building, Sixth Floor, Lincoln, Nebraska, and by teleconference and videoconference as permitted by Neb. Rev. Stat. § 77-5022.

The official Agenda shall be readily available for public inspection at the principal office of the Commission during normal business hours and shall be continually revised to remain current. A copy of the Agenda and information for participating in the meetings via teleconference or videoconference may be viewed on the Commission's web site ([www.terc.ne.gov](http://www.terc.ne.gov)) beginning April 14, 2025.

The following counties have been certified by the Property Tax Administrator as having assessments which may fail to satisfy the requirements of law pursuant to Neb. Rev. Stat. § 77-5027: Brown, Cass, Jefferson, Saline.

Written statements may be submitted but will not be considered unless received before the Commission's consideration of the item on the agenda to which the comment is directed. Written comments may be mailed to: Robert W. Hotz, Chairman, Nebraska Tax Equalization and Review Commission, PO Box 95108, Lincoln Nebraska, 68509, or faxed to 402-471-7720. All written comments must be signed in order to be considered.

Dated: April 9, 2025

Robert W. Hotz, Chairman

Nebraska Tax Equalization and Review Commission

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