

NEBRASKA ADMINISTRATIVE CODE

TITLE 442, NEBRASKA ADMINISTRATIVE CODE, CHAPTER 6

TAX EQUALIZATION AND REVIEW COMMISSION

APPEALS FROM THE COMMISSION

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TITLE 442 — TAX EQUALIZATION AND REVIEW COMMISSION

CHAPTER 6 — APPEALS FROM THE COMMISSION

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Title 442 — Tax Equalization and Review Commission Chapter 6

CHAPTER 6 APPEALS FROM THE COMMISSION

- 001 Appeals. Appeals from Final Decisions of the Commission 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. See, Chapter 5 for Motions to Reconsider.**

- 002 Exhibits for an Appeal All original exhibits will be forwarded to the Court of Appeals or Supreme 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.**

- 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.**