

## LEGISLATIVE BILL 729

Approved by the Governor March 09, 2016

Introduced by Johnson, 23.

A BILL FOR AN ACT relating to the Real Property Appraiser Act; to amend sections 76-2201 and 76-2221, Revised Statutes Supplement, 2015; to provide an exemption for persons retained by a county to assist in the assessment of real property for taxation purposes; to eliminate a moratorium on enforcement of the act by the Real Property Appraiser Board involving certain mass appraisals; to harmonize provisions; to repeal the original sections; to outright repeal section 76-2251, Revised Statutes Supplement, 2015; and to declare an emergency.

Be it enacted by the people of the State of Nebraska,

Section 1. Section 76-2201, Revised Statutes Supplement, 2015, is amended to read:

76-2201 Sections 76-2201 to 76-2250 ~~76-2251~~ shall be known and may be cited as the Real Property Appraiser Act.

Sec. 2. Section 76-2221, Revised Statutes Supplement, 2015, is amended to read:

76-2221 The Real Property Appraiser Act shall not apply to:

(1) Any real property appraiser who is a salaried employee of (a) the federal government, (b) any agency of the state government or a political subdivision which appraises real estate, (c) any insurance company authorized to do business in this state, or (d) any bank, savings bank, savings and loan association, building and loan association, credit union, or small loan company licensed by this state or supervised or regulated by or through federal enactments covering financial institutions, except that any employee of the entities listed in subdivisions (a) through (d) of this subdivision who signs a report as a credentialed real property appraiser shall be subject to the act and the Uniform Standards of Professional Appraisal Practice. Any salaried employee of the entities listed in subdivisions (a) through (d) of this subdivision who does not sign a report as a credentialed real property appraiser shall include the following disclosure prominently with such report: This opinion of value may not meet the minimum standards contained in the Uniform Standards of Professional Appraisal Practice and is not governed by the Real Property Appraiser Act;

(2) A person referred to in subsection (1) of section 81-885.16;

(3) Any person who provides assistance (a) in obtaining the data upon which an appraisal is based, (b) in the physical preparation of a report, such as taking photographs, preparing charts, maps, or graphs, or typing or printing the report, or (c) that does not directly involve the exercise of judgment in arriving at the analyses, opinions, or conclusions concerning real estate or real property set forth in the report;

(4) Any owner of real estate, employee of the owner, or attorney licensed to practice law in this state representing the owner who renders an estimate or opinion of value of the real estate or any interest in the real estate when such estimate or opinion is for the purpose of real estate taxation, or any other person who renders such an estimate or opinion of value when that estimate or opinion requires a specialized knowledge that a real property appraiser would not have, except that a real property appraiser or a person licensed under the Nebraska Real Estate License Act is not exempt under this subdivision;

(5) Any owner of real estate, employee of the owner, or attorney licensed to practice law in this state representing the owner who renders an estimate or opinion of value of real estate or any interest in real estate or damages thereto when such estimate or opinion is offered as testimony in any condemnation proceeding, or any other person who renders such an estimate or opinion when that estimate or opinion requires a specialized knowledge that a real property appraiser would not have, except that a real property appraiser or a person licensed under the Nebraska Real Estate License Act is not exempt under this subdivision;

(6) Any owner of real estate, employee of the owner, or attorney licensed to practice law in this state representing the owner who renders an estimate or opinion of value of the real estate or any interest in the real estate when such estimate or opinion is offered in connection with a legal matter involving real property; ~~or~~

(7) Any person appointed by a county board of equalization to act as a referee pursuant to section 77-1502.01, except that any person who also practices as an independent real property appraiser or real property associate for others shall be subject to the Real Property Appraiser Act and shall be credentialed prior to engaging in such other appraising. Any real property appraiser appointed to act as a referee pursuant to section 77-1502.01 and who prepares a report for the county board of equalization shall not sign such report as a credentialed real property appraiser and shall include the following disclosure prominently with such report: This opinion of value may not meet the minimum standards contained in the Uniform Standards of

Professional Appraisal Practice and is not governed by the Real Property Appraiser Act; or -

(8) Any person, including an independent contractor, retained by a county to assist in the appraisal of real property as performed by the county assessor of such county subject to the standards established by the Tax Commissioner pursuant to section 77-1301.01. A person so retained shall be under the direction and responsibility of the county assessor.

Sec. 3. Original sections 76-2201 and 76-2221, Revised Statutes Supplement, 2015, are repealed.

Sec. 4. The following section is outright repealed: Section 76-2251, Revised Statutes Supplement, 2015.

Sec. 5. Since an emergency exists, this act takes effect when passed and approved according to law.