

## LEGISLATIVE BILL 209

Approved by the Governor March 16, 1971

Introduced by Willard H. Waldo, 31st District; Calvin  
F. Carsten, 2nd District

AN ACT to amend section 77-1315, Reissue Revised Statutes of Nebraska, 1943, relating to revenue and taxation; to require notice by first-class mail of increases in real estate assessments; to repeal the original section; and to declare an emergency.

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

Section 1. That section 77-1315, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1315. The county assessor or county clerk where he is ex officio county assessor shall complete his revision of the assessment rolls, schedules, lists, and returns and file them with the county clerk on or before April 1 of each year. The county assessor shall before such filing, notify the record owner of every piece of real estate which has been assessed at a higher figure than at the last previous assessment. Such notice ~~may~~ shall be given by post-card first-class mail addressed to such owner's last-known address. It shall describe said real estate, and state the old and new assessed valuation thereof and the date of the convening of the board of equalization.

Sec. 2. That original section 77-1315, Reissue Revised Statutes of Nebraska, 1943, is repealed.

Sec. 3. Since an emergency exists, this act shall be in full force and take effect, from and after its passage and approval, according to law.