

LEGISLATIVE BILL 32

Approved by the Governor May 25, 1999

Introduced by Kristensen, 37

AN ACT relating to the Tax Equalization and Review Commission; to amend sections 77-5004 and 81-1174, Reissue Revised Statutes of Nebraska; to provide for reimbursement of certain commissioner expenses; to harmonize provisions; and to repeal the original sections.

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

Section 1. Section 77-5004, Reissue Revised Statutes of Nebraska, is amended to read:

77-5004. (1) Each commissioner shall be a qualified voter, taxpayer, and resident of the state.

(2) Each commissioner shall devote his or her full time and efforts to the discharge of his or her duties and shall not hold any other office under the laws of this state, any city or county in this state, or the United States Government while serving on the commission. Each commissioner shall possess:

(a) Appropriate knowledge of terms commonly used in or related to real property appraisal and of the writing of appraisal reports;

(b) Adequate knowledge of depreciation theories, cost estimating, methods of capitalization, and real property appraisal mathematics;

(c) An understanding of the principles of land economics, appraisal processes, and problems encountered in the gathering, interpreting, and evaluating of data involved in the valuation of real property, including complex industrial properties and mass-appraisal techniques;

(d) Knowledge of the law relating to taxation in Nebraska;

(e) Any certification or training required of Nebraska assessment officers; and

(f) Such other qualifications and skills as reasonably may be requisite for the effective and reliable performance of the commission's duties.

(3) The chairperson shall have been engaged in the practice of law in the State of Nebraska for at least five years, which may include prior service as a judge, and shall be currently admitted to practice before the Nebraska Supreme Court.

(4) No commissioner or employee of the commission shall hold any position of profit or engage in any occupation or business interfering with or inconsistent with his or her duties as a commissioner or employee. A person is not eligible for appointment and may not hold the office of commissioner or be appointed by the commission to or hold any office or position under the commission if he or she holds any official office or position.

(5) During each year of his or her term, each commissioner shall attend a seminar or class of at least two days duration, sponsored by a recognized assessment or appraisal organization, in each of these areas: Utility and railroad appraisal; appraisal of complex industrial properties; and mass appraisal, residential or agricultural appraisal, or assessment administration.

(6) The commissioners shall be considered employees of the state for purposes of sections 81-1301 to 81-1391 and 84-1601 to 84-1615.

(7) The commissioners shall be reimbursed as prescribed in sections 81-1174 to 81-1177 for their actual and necessary expenses in the performance of their official duties pursuant to the Tax Equalization and Review Commission Act. Mileage expenses incurred while traveling in the line of duty to and from a commissioner's primary residence to the commission office as well as living expenses for any commissioner whose residence is located more than eighty miles from the commission office shall be reimbursed by the state if:

(a) The commission has adopted and promulgated rules and regulations establishing guidelines for allowable reimbursement of mileage and living expenses, except that the reimbursement rate for mileage shall not exceed the rate established by the Department of Administrative Services pursuant to section 81-1176;

(b) The commissioner complies with the request procedures for reimbursement set forth in such guidelines; and

(c) The total amounts authorized for reimbursement of such mileage and living expenses in any fiscal year shall not cause the total expenses to exceed the total funds appropriated to the program established for

commissioners' expenses.

Sec. 2. Section 81-1174, Reissue Revised Statutes of Nebraska, is amended to read:

81-1174. Whenever any state officer, employee, or member of any commission, council, committee, or board of the state is entitled to be reimbursed for actual expenses incurred by him or her in the line of duty, he or she shall be required to present a request for payment or reimbursement each month to the Director of Administrative Services. Each request shall be fully itemized, including when, where, and why the expense was incurred and the actual amount involved. When reimbursement is requested for mileage by automobile, air travel by commercial carrier, air travel in airplanes chartered by the department or agency, or air travel by personally rented airplane, the points between which such travel occurred, the times of arrival and departure, and the necessity and purpose of such travel shall be shown on such request. When reimbursement is requested for mileage by automobile, the license number, the owner of the automobile used, and the rate per mile being requested shall also be shown on each request. The Accounting Administrator may require less supporting detail for requests covered in this section but shall not impose reporting requirements which exceed those listed unless specifically authorized by other provisions of law. No request shall be submitted by an individual for an expense when such expense has been paid by the agency or department concerned. When reimbursement for expenses incurred in air travel by privately owned airplane is requested, the cost of operating the airplane at rates per mile as established by the Department of Administrative Services shall be shown on such request. Travel by privately owned airplane or personally rented airplane shall only be authorized when it is more economical than surface transportation or will result in a substantial savings of expense or productive time. The statement of expenses shall be duly verified and supported by receipts for all of such expenditures, except meals and immaterial items identified by the director, for which reimbursement is requested. No charge for mileage shall be allowed when such mileage accrues while using an automobile owned by the State of Nebraska. No personal maintenance expenses shall be allowed to any state officer, employee, or member of any commission, council, committee, or board of the state when such expenses are incurred in the city or town in which the residence or primary work location of such individual is located, except that individuals required to attend official functions, conferences, or hearings within such location, not to include normal day-to-day operations of the department, agency, commission, council, committee, or board, may be paid or reimbursed in accordance with policies established by the Director of Administrative Services and except as provided for commissioners of the Tax Equalization and Review Commission pursuant to section 77-5004. The approval to attend a function, conference, or hearing shall be obtained from the director of the department, agency, commission, council, committee, or board prior to an individual's attendance at such function, conference, or hearing. Nothing in this section shall be construed to prohibit the furnishing of coffee, tea, and any similar beverage by the Legislature or the Legislative Council to its employees or guests.

Sec. 3. Original sections 77-5004 and 81-1174, Reissue Revised Statutes of Nebraska, are repealed.