

LEGISLATURE OF NEBRASKA
ONE HUNDRED SECOND LEGISLATURE
SECOND SESSION
LEGISLATIVE BILL 822
Final Reading

Introduced by Adams, 24.

Read first time January 05, 2012

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend section
2 77-1315, Revised Statutes Supplement, 2011; to change
3 notice provisions relating to changes in valuations; and
4 to repeal the original section.
5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-1315, Revised Statutes Supplement,
2 2011, is amended to read:

3 77-1315 (1) The county assessor shall, after March 19 and
4 on or before June 1, implement adjustments to the real property
5 assessment roll for actions of the Tax Equalization and Review
6 Commission, except beginning January 1, 2014, in any county with a
7 population of at least one hundred fifty thousand inhabitants
8 according to the most recent federal decennial census, the
9 adjustments shall be implemented after March 25 and on or before June
10 1.

11 (2) On or before June 1, in addition to the notice of
12 preliminary valuation sent pursuant to section 77-1301, the county
13 assessor shall notify the owner of record as of May 20 of every item
14 of real property which has been assessed at a value different than in
15 the previous year. Such notice shall be given by first-class mail
16 addressed to such owner's last-known address. It shall identify the
17 item of real property and state the old and new valuation, the date
18 of convening of the county board of equalization, and the dates for
19 filing a protest. ~~, and the average level of value of all classes and~~
20 ~~subclasses of real property in the county as determined by the Tax~~
21 ~~Equalization and Review Commission.~~

22 (3) Immediately upon completion of the assessment roll,
23 the county assessor shall cause to be published in a newspaper of
24 general circulation in the county a certification that the assessment
25 roll is complete and notices of valuation changes have been mailed

1 and provide the final date for filing valuation protests with the
2 county board of equalization.

3 (4) The county assessor shall annually, on or before June
4 6, post in his or her office and, as designated by the county board,
5 mail to a newspaper of general circulation and to licensed broadcast
6 media in the county the assessment ratios as found in his or her
7 county as determined by the Tax Equalization and Review Commission
8 and any other statistical measures, including, but not limited to,
9 the assessment-to-sales ratio, the coefficient of dispersion, and the
10 price-related differential.

11 Sec. 2. Original section 77-1315, Revised Statutes
12 Supplement, 2011, is repealed.