

LEGISLATURE OF NEBRASKA
ONE HUNDRED THIRD LEGISLATURE
FIRST SESSION
LEGISLATIVE BILL 317

Introduced by Price, 3.

Read first time January 17, 2013

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend section
2 77-1311.03, Revised Statutes Cumulative Supplement, 2012;
3 to change a duty of county assessors; and to repeal the
4 original section.
5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-1311.03, Revised Statutes
2 Cumulative Supplement, 2012, is amended to read:

3 77-1311.03 On or before March 19 of each year, each
4 county assessor shall conduct a systematic inspection and review by
5 class or subclass of a portion of the taxable real property parcels
6 in the county for the purpose of achieving uniform and proportionate
7 valuations and assuring that the real property record data accurately
8 reflects the property, except beginning January 1, 2014, in any
9 county with a population of at least one hundred fifty thousand
10 inhabitants according to the most recent federal decennial census,
11 the inspection and review shall be conducted on or before March 25.
12 The county assessor shall adjust the value of all other taxable real
13 property parcels by class or subclass in the county so that the value
14 of all real property is uniform and proportionate. The county
15 assessor shall determine the portion to be inspected and reviewed
16 each year to assure that all parcels of real property in the county
17 have been inspected and reviewed no less frequently than every three
18 years in counties having a population of more than one hundred
19 thousand inhabitants according to the most recent federal decennial
20 census and every six years in all other counties.

21 Sec. 2. Original section 77-1311.03, Revised Statutes
22 Cumulative Supplement, 2012, is repealed.