

LEGISLATURE OF NEBRASKA
ONE HUNDRED FOURTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 260

Introduced by Gloor, 35.

Read first time January 14, 2015

Committee: Revenue

- 1 A BILL FOR AN ACT relating to revenue and taxation; to authorize the
- 2 Property Tax Administrator to correct errors as prescribed; and to
- 3 declare an emergency.
- 4 Be it enacted by the people of the State of Nebraska,

1 Section 1. Upon the discovery of any error affecting the value of
2 property valued by the Property Tax Administrator, within three years
3 after the date value was certified to any county or three years after the
4 date tax was distributed to any county, the Property Tax Administrator
5 may recertify such value or redistribute such tax to the affected county.

6 Sec. 2. Since an emergency exists, this act takes effect when
7 passed and approved according to law.