

## LEGISLATIVE BILL 1038

Approved by the Governor March 19, 1996

Introduced by Revenue Committee: Warner, 25, Chairperson; Coordsen, 32; Hartnett, 45; Kristensen, 37; Landis, 46; Schellpeper, 18; Wickersham, 49; Will, 8

AN ACT relating to revenue and taxation; to amend section 60-326.01, Reissue Revised Statutes of Nebraska, and sections 77-5004 and 77-5007, Revised Statutes Supplement, 1995; to provide a time for payment of certain fees by county treasurers and provide for interest; to change appeals relating to the Tax Equalization and Review Commission; to grant employee status to commissioners as prescribed; to repeal the original sections; and to declare an emergency.

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

Section 1. Section 60-326.01, Reissue Revised Statutes of Nebraska, is amended to read:

60-326.01. The various county treasurers or designated county officials as provided in section 60-302 shall act as agents for the Department of Motor Vehicles in the collection of all motor vehicle registration fees. While acting as such agents, the county treasurers or designated county officials shall in addition to the registration fees collect and retain for the county two dollars for each registration of a motor vehicle of a resident of the State of Nebraska and five dollars for each registration of a motor vehicle of a nonresident from the funds collected for the registration issued. Such additional fees collected for the county shall be accounted for as other fees passing through their hands. The county treasurers or designated county officials shall transmit all registration fees collected by them to the State Treasurer on or before the twenty-fifth day of each month and at such other times as the State Treasurer requires for deposit in the Highway Trust Fund except as provided in section 60-302. Any county treasurer who fails to transfer to the State Treasurer the amount due the state at the times required in this section shall pay interest at the rate specified in section 45-104.02, as such rate may be adjusted from time to time, from the time the fees become due until paid. The Legislature finds that the cost of registering vehicles which belong to nonresidents has increased and therefor the additional fee collected from nonresidents should be raised to compensate for the increase.

Sec. 2. Section 77-5004, Revised Statutes Supplement, 1995, 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.~~

Sec. 3. Section 77-5007, Revised Statutes Supplement, 1995, is amended to read:

77-5007. The commission has the power and duty to hear and determine appeals of:

(1) Decisions of any county board of equalization equalizing the value of individual tracts, lots, or parcels of real property so that all real property is assessed uniformly and proportionately;

(2) Decisions of any county board of equalization granting or denying tax-exempt status for real or personal property;

(3) Decisions of the Property Tax Administrator determining the taxable property of a railroad company, car company, public service entity, or air carrier within the state;

~~(4) Decisions of the Property Tax Administrator determining adjusted valuation pursuant to section 79-3809 or section 662, Legislative Bill 900, Ninety-fourth Legislature, Second Session, 1996;~~

(5) Decisions of any county board of equalization on the valuation of personal property or any penalties imposed under section 77-1233.04;

~~(5)~~ ~~(6)~~ (6) Decisions of any county board of equalization of claims that a levy is or is not for an unlawful or unnecessary purpose or in excess of the requirements of the county;

~~(6)~~ (7) Decisions of any county board of equalization granting or rejecting an application for a homestead exemption; and

~~(7)~~ ~~(8)~~ (8) Any other decision of any county board of equalization. ~~7~~

~~end~~  
~~(8) Claims for refunds of property taxes alleged to be illegal, unconstitutional, or the result of clerical error, misunderstanding, or mistake.~~

Sec. 4. Original section 60-326.01, Reissue Revised Statutes of Nebraska, and sections 77-5004 and 77-5007, Revised Statutes Supplement, 1995, are repealed.

Sec. 5. Since an emergency exists, this act takes effect when passed and approved according to law.