

AMENDMENTS TO LB 32

(Amendments to Final Reading copy)

1 1. Insert the following new sections:

2 "Sec. 2. Section 77-5017, Reissue Revised Statutes of
3 Nebraska, is amended to read:

4 77-5017. In resolving a contested case, the commission
5 may make such orders as are appropriate for resolving the dispute
6 but in no case shall the relief be excessive compared to the
7 problems addressed. The commission may make prospective orders
8 requiring changes in assessment practices which will improve
9 assessment practices or affect the general level of assessment or
10 the measures of central tendency in a positive way. If no other
11 relief is adequate to resolve disputes, the commission may order a
12 reappraisal of property within a county, an area within a county,
13 or classes or subclasses of property within a county. No order of
14 the commission requiring reappraisal shall be effective until the
15 commission first makes a finding that all other classes or
16 subclasses of property within the state are within the acceptable
17 range specified in section 77-5023.

18 Sec. 3. Section 77-5023, Revised Statutes Supplement,
19 1998, is amended to read:

20 77-5023. Pursuant to section 77-5022, the commission
21 shall have the power to increase or decrease the value of a class
22 or subclass of real property of any county or tax district or real
23 property valued by the state so that all classes or subclasses of

1 real property in all counties fall within the acceptable range. No
2 order of the commission requiring a decrease or increase in value
3 of a class or subclass of property in any county or tax district
4 shall be effective until the commission first makes a finding that
5 all other classes or subclasses of property within the state are
6 within the acceptable range specified in this section. For
7 agricultural land, the acceptable range shall be from seventy-four
8 percent to eighty percent of actual value of agricultural land; and
9 for nonagricultural real property, the acceptable range shall be
10 from ninety-two percent to one hundred percent of actual value of
11 nonagricultural real property. Such increase or decrease shall be
12 made by a percentage and shall result in an average level of
13 assessment for the class or subclass adjusted at seventy-seven
14 percent of actual value for agricultural land and ninety-six
15 percent of actual value for nonagricultural real property.

16 Sec. 5. Sections 1, 4, and 6 of this act become
17 operative three calendar months after adjournment of this
18 legislative session. The other sections of this act become
19 operative on their effective date.

20 Sec. 7. Original section 77-5017, Reissue Revised
21 Statutes of Nebraska, and section 77-5023, Revised Statutes
22 Supplement, 1998, are repealed.

23 Sec. 8. Since an emergency exists, this act takes effect
24 when passed and approved according to law."

25 2. On page 1, line 2, before "and" insert ", 77-5017,";
26 in line 3 before the semicolon insert ", and section 77-5023,
27 Revised Statutes Supplement, 1998"; in line 4 after the semicolon

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- 1 insert "to change provisions relating to commission orders;"; and
- 2 in line 5 strike "and" and after "sections" insert "; and to
- 3 declare an emergency".
- 4 3. Renumber the remaining sections accordingly.