

AMENDMENTS TO LB 465

1 1. In the Standing Committee amendments, AM0376, strike
2 sections 1 and 2 and all amendments thereto and insert the
3 following new sections:

4 "Sec. 2. Section 77-5003, Revised Statutes Supplement,
5 2000, is amended to read:

6 77-5003. (1) The Tax Equalization and Review Commission
7 is created. The Tax Commissioner has no supervision, authority, or
8 control over the actions or decisions of the commission relating to
9 its duties prescribed by law. The commission shall have three
10 commissioners, one from each congressional district, ~~who are~~ and
11 beginning on and after January 1, 2002, the commission shall have
12 four commissioners, one at-large commissioner shall be appointed in
13 addition to the commissioners serving on the effective date of this
14 act. All commissioners shall be appointed by the Governor with the
15 approval of a majority of the members of the Legislature. One of
16 the commissioners shall be designated by the Governor as
17 chairperson.

18 (2) The term of the commissioner from district 1 expires
19 two years after the first appointment under this section, the term
20 of the commissioner from district 2 expires four years after the
21 first appointment under this section, and the term of the
22 commissioner from district 3 expires six years after the first
23 appointment under this section. The initial term of the at-large
24 commissioner expires on January 1, 2008. After the initial terms

1 of the commissioners are completed, each term shall be for six
2 years. Upon the expiration of his or her term of office, a
3 commissioner shall continue to serve until his or her successor has
4 been appointed.

5 (3) The Governor shall designate one commissioner, who is
6 a licensed attorney, to serve as the chairperson of the commission
7 from January 1, 2002, through December 31, 2003. Beginning on
8 January 1, 2004, the commission shall designate pursuant to rule
9 and regulation its chairperson on a two-year, rotating basis among
10 the commissioners who are licensed attorneys.

11 (4) A commissioner may be removed by the Governor for
12 misfeasance, malfeasance, or willful neglect of duty or other cause
13 after notice and a public hearing unless notice and hearing are
14 expressly waived in writing by the commissioner.

15 Sec. 3. Section 77-5004, Revised Statutes Supplement,
16 2000, as amended by section 19, Legislative Bill 170,
17 Ninety-seventh Legislature, First Session, 2001, is amended to
18 read:

19 77-5004. (1) Each commissioner shall be a qualified
20 voter, ~~taxpayer,~~ and resident of the state and, for each
21 commissioner representing a congressional district, a resident of
22 the district he or she represents.

23 (2) Each commissioner shall devote his or her full time
24 and efforts to the discharge of his or her duties and shall not
25 hold any other office under the laws of this state, any city or
26 county in this state, or the United States Government while serving
27 on the commission. Each commissioner shall possess:

1 (a) Appropriate knowledge of terms commonly used in or
2 related to real property appraisal and of the writing of appraisal
3 reports;

4 (b) Adequate knowledge of depreciation theories, cost
5 estimating, methods of capitalization, and real property appraisal
6 mathematics;

7 (c) An understanding of the principles of land economics,
8 appraisal processes, and problems encountered in the gathering,
9 interpreting, and evaluating of data involved in the valuation of
10 real property, including complex industrial properties and
11 mass-appraisal techniques;

12 (d) Knowledge of the law relating to taxation, civil and
13 administrative procedure, due process, and evidence in Nebraska;

14 (e) ~~Any certification or training required to become a~~
15 ~~registered real estate appraiser as set forth in section~~
16 ~~76-2229.01. If a commissioner has not received such certification~~
17 ~~or training prior to his or her appointment, such certification or~~
18 ~~training shall be completed within one year after the appointment~~
19 At least thirty hours of successfully completed class hours in
20 courses of study, approved by the Real Estate Appraiser Board,
21 which relate to appraisal and which include a fifteen-hour course
22 in the Uniform Standards of Professional Appraisal Practice. If a
23 commissioner has not received such training prior to his or her
24 appointment, such training shall be completed within one year after
25 appointment; and

26 (f) Such other qualifications and skills as reasonably
27 may be requisite for the effective and reliable performance of the

1 commission's duties.

2 (3) One commissioner shall possess any certification or
3 training required to become a licensed real estate appraiser as set
4 forth in section 76-2230.

5 (4) Prior to January 1, 2002, the ~~The~~ chairperson, and on
6 and after January 1, 2002, at least two commissioners, shall have
7 been engaged in the practice of law in the State of Nebraska for at
8 least five years, which may include prior service as a judge, and
9 shall be currently admitted to practice before the Nebraska Supreme
10 Court.

11 ~~(4)~~ (5) No commissioner or employee of the commission
12 shall hold any position of profit or engage in any occupation or
13 business interfering with or inconsistent with his or her duties as
14 a commissioner or employee. A person is not eligible for
15 appointment and may not hold the office of commissioner or be
16 appointed by the commission to or hold any office or position under
17 the commission if he or she holds any official office or position.

18 ~~(5)~~ ~~During each year of his or her term, each~~
19 ~~commissioner~~ (6)(a) Each commissioner who meets the requirements of
20 subsection (4) of this section on or after January 1, 2002, shall
21 annually attend a seminar or class of at least two days' duration,
22 sponsored by a recognized assessment or appraisal organization, in
23 each of these areas: Utility and railroad appraisal; appraisal of
24 complex industrial properties; and mass appraisal, residential or
25 agricultural appraisal, or assessment administration.

26 (b) Each commissioner who does not meet the requirements
27 of subsection (4) of this section on or after January 1, 2002,

1 shall within two years after his or her appointment attend at least
2 thirty hours of instruction that constitutes training for judges or
3 administrative law judges.

4 ~~(6)~~ (7) The commissioners shall be considered employees
5 of the state for purposes of sections 81-1301 to 81-1391 and
6 84-1601 to 84-1615.

7 ~~(7)~~ (8) The commissioners shall be reimbursed as
8 prescribed in sections 81-1174 to 81-1177 for their actual and
9 necessary expenses in the performance of their official duties
10 pursuant to the Tax Equalization and Review Commission Act.
11 Mileage expenses incurred while traveling in the line of duty to
12 and from a commissioner's primary residence to the commission
13 office as well as living expenses for any commissioner whose
14 residence is located more than eighty miles from the commission
15 office shall be reimbursed by the state if:

16 (a) The commission has adopted and promulgated rules and
17 regulations establishing guidelines for allowable reimbursement of
18 mileage and living expenses, except that the reimbursement rate for
19 mileage shall not exceed the rate established by the Department of
20 Administrative Services pursuant to section 81-1176;

21 (b) The commissioner complies with the request procedures
22 for reimbursement set forth in such guidelines; and

23 (c) The total amounts authorized for reimbursement of
24 such mileage and living expenses in any fiscal year shall not cause
25 the total expenses to exceed the total funds appropriated to the
26 program established for commissioners' expenses.".

27 2. In the Landis amendment, AM1755, strike section 3.

AM2027
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- 1 3. Renumber the remaining sections and correct the
- 2 repealer accordingly.