

AMENDMENTS TO LB 994

(Amendments to Standing Committee amendments, AM2625)

1 1. Insert the following new sections:

2 "Sec. 7. Section 77-415, Revised Statutes Supplement,
3 2000, is amended to read:

4 77-415. The Property Tax Administrator shall, between
5 January 15 and March 15, prepare and administer an annual course of
6 training which shall be attended by all county assessors and may be
7 attended by members of the county board of equalization from each
8 county in the state. Such course shall be designed to impart a
9 thorough knowledge of the methods for the valuation of real and
10 tangible personal property and to develop the essential
11 administrative skills for the proper discharge of the duties of
12 such offices. The county assessor may designate an employee of his
13 or her office to attend the course on his or her behalf. The
14 county assessor may, in writing, request permission not to attend
15 or send an employee to attend the course. The request shall be
16 addressed to the Property Tax Administrator thirty days prior to
17 the date of the course and specify the reasons why the official or
18 an employee cannot attend. The Property Tax Administrator may
19 waive the thirty-day requirement for good cause shown. The
20 Property Tax Administrator shall, in writing, grant or deny the
21 request within ten days after receipt.

22 Sec. 8. Section 77-1315, Revised Statutes Supplement,
23 2001, is amended to read:

1 77-1315. (1) The county assessor shall, after March 20
2 and on or before June 1, implement adjustments to the real property
3 assessment roll for actions of the agricultural and horticultural
4 land valuation board and the Tax Equalization and Review
5 Commission.

6 (2) On or before June 1, the county assessor shall notify
7 the ~~record~~ owner of record as of May 20 of every item of real
8 property which has been assessed at a value different than in the
9 previous year. Such notice shall be given by first-class mail
10 addressed to such owner's last-known address. It shall identify
11 the item of real property and state the old and new valuation, the
12 date of convening of the county board of equalization, the dates
13 for filing a protest, and the average level of value of all classes
14 and subclasses of real property in the county as determined by the
15 Tax Equalization and Review Commission.

16 (3) Immediately upon completion of the assessment roll,
17 the county assessor shall cause to be published in a newspaper of
18 general circulation in the county a certification that the
19 assessment roll is complete and notices of valuation changes have
20 been mailed and provide the final date for filing valuation
21 protests with the county board of equalization.

22 (4) The county assessor shall annually, on or before June
23 6, post in his or her office and, as designated by the county
24 board, mail to a newspaper of general circulation and to licensed
25 broadcast media in the county the assessment ratios as found in his
26 or her county as determined by the Tax Equalization and Review
27 Commission and any other statistical measures, including, but not

1 limited to, the assessment-to-sales ratio, the coefficient of
2 dispersion, and the price-related differential.

3 Sec. 18. Section 77-5004, Revised Statutes Supplement,
4 2001, is amended to read:

5 77-5004. (1) Each commissioner shall be a qualified
6 voter and resident of the state and, for each commissioner
7 representing a congressional district, a resident of the district
8 he or she represents.

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

14 (a) Appropriate knowledge of terms commonly used in or
15 related to real property appraisal and of the writing of appraisal
16 reports;

17 (b) Adequate knowledge of depreciation theories, cost
18 estimating, methods of capitalization, and real property appraisal
19 mathematics;

20 (c) An understanding of the principles of land economics,
21 appraisal processes, and problems encountered in the gathering,
22 interpreting, and evaluating of data involved in the valuation of
23 real property, including complex industrial properties and
24 mass-appraisal techniques;

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

27 (e) At least thirty hours of successfully completed class

1 hours in courses of study, approved by the Real Estate Appraiser
2 Board, which relate to appraisal and which include a fifteen-hour
3 course in the Uniform Standards of Professional Appraisal Practice.
4 If a commissioner has not received such training prior to his or
5 her appointment, such training shall be completed within one year
6 after appointment; and

7 (f) Such other qualifications and skills as reasonably
8 may be requisite for the effective and reliable performance of the
9 commission's duties.

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

13 (4) Prior to January 1, 2002, the chairperson, and on and
14 after January 1, 2002, at least two commissioners, shall have been
15 engaged in the practice of law in the State of Nebraska for at
16 least five years, which may include prior service as a judge, and
17 shall be currently admitted to practice before the Nebraska Supreme
18 Court.

19 (5) No commissioner or employee of the commission shall
20 hold any position of profit or engage in any occupation or business
21 interfering with or inconsistent with his or her duties as a
22 commissioner or employee. A person is not eligible for appointment
23 and may not hold the office of commissioner or be appointed by the
24 commission to or hold any office or position under the commission
25 if he or she holds any official office or position.

26 (6) (a) Each commissioner who meets the requirements of
27 subsection (4) of this section on or after January 1, 2002, shall

1 annually attend a seminar or class of at least two days' duration,
2 ~~sponsored~~ that is:

3 (i) Sponsored by a recognized assessment or appraisal
4 organization, in each of these areas: Utility and railroad
5 appraisal; appraisal of complex industrial properties; appraisal of
6 other hard to assess properties; and mass appraisal, residential or
7 agricultural appraisal, or assessment administration; or

8 (ii) Pertaining to management, law, civil or
9 administrative procedure, or other knowledge or skill necessary for
10 performing the duties of the office.

11 (b) Each commissioner who does not meet the requirements
12 of subsection (4) of this section on or after January 1, 2002,
13 shall within two years after his or her appointment attend at least
14 thirty hours of instruction that constitutes training for judges or
15 administrative law judges.

16 (7) The commissioners shall be considered employees of
17 the state for purposes of sections 81-1301 to 81-1391 and 84-1601
18 to 84-1615.

19 (8) The commissioners shall be reimbursed as prescribed
20 in sections 81-1174 to 81-1177 for their actual and necessary
21 expenses in the performance of their official duties pursuant to
22 the Tax Equalization and Review Commission Act. Mileage expenses
23 incurred while traveling in the line of duty to and from a
24 commissioner's primary residence to the commission office as well
25 as living expenses for any commissioner whose residence is located
26 more than eighty miles from the commission office shall be
27 reimbursed by the state if:

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

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

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

12 2. On page 19, line 27, after the third comma insert
13 "77-415,".

14 3. On page 20, line 1, after "sections" insert
15 "77-1315,"; and in line 2 after the second comma insert "77-5004,".

16 4. Renumber the remaining sections accordingly.