

AMENDMENTS TO LB 994

(Amendments to E & R amendments, AM7230)

1           1. Insert the following new sections:

2           "Sec. 8. Section 77-417, Revised Statutes Supplement,  
3 2000, is amended to read:

4           77-417. The necessary expenses for travel, meals, and  
5 lodging incurred in attending any course of training provided for  
6 in sections 77-415 to 77-420 shall be paid from the county general  
7 fund, except that if the assessor is a state employee, such  
8 necessary expenses shall be paid from the Department of Property  
9 Assessment and Taxation Cash Fund. Mileage reimbursements shall be  
10 computed at the rate provided in section 81-1176. All other costs  
11 of conducting the course of training under section 77-415 shall be  
12 paid by the Department of Property Assessment and Taxation.

13          Sec. 13. Section 77-1342, Revised Statutes Supplement,  
14 2001, is amended to read:

15          77-1342. There is hereby created a fund to be known as  
16 the Department of Property Assessment and Taxation Cash Fund to  
17 which shall be credited all money received by the Department of  
18 Property Assessment and Taxation for services performed for county  
19 and multicounty assessment districts, for charges for publications,  
20 manuals, and lists, as an assessor's examination fee authorized by  
21 section 77-421, and under the provisions of sections 60-305.15,  
22 77-684, and 77-1250. The fund shall be used to develop assessment  
23 manuals, including the manual required by section 77-1362, and

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1 distribute them to the counties, to implement sections 77-415 ~~and~~  
2 to 77-420, to develop programs or models to improve the assessment  
3 of taxable property, to institute a program for land record  
4 modernization, and to engage competent counsel. The county or  
5 multicounty assessment district shall be billed by the department  
6 for services rendered. Reimbursements to the department shall be  
7 credited to the fund, and expenditures therefrom shall be made only  
8 when such funds are available. The department shall only bill for  
9 the actual amount expended in performing the service.

10           The fund shall not, at the close of each year, be lapsed  
11 to the General Fund. Any money in the Department of Property  
12 Assessment and Taxation Cash Fund available for investment shall be  
13 invested by the state investment officer pursuant to the Nebraska  
14 Capital Expansion Act and the Nebraska State Funds Investment  
15 Act.".

16           2.     On page 15, line 15, after "assessors" insert "and  
17 assessors that are state employees"; and in lines 21 and 23 after  
18 "assessor" insert "or assessor that is a state employee".

19           3.     On page 41, line 12, after "77-415," insert  
20 "77-417,"; and in line 14 after "77-1327," insert "77-1342,".

21           4.     Renumber the remaining sections accordingly.