



**Ninety-Seventh Legislature - First Session - 2001**  
**Committee Statement**  
**LB 702**

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**Hearing Date:** January 31, 2001  
**Committee On:** Revenue

**Introducers:** (Kristensen)  
**Title:** Change property assessment and valuation provisions and duties

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**Roll Call Vote – Final Committee Action:**

- Advanced to General File
  - X Advanced to General File with Amendments
  - Indefinitely Postponed
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**Vote Results:**

- |   |                     |  |
|---|---------------------|--|
| 5 | Yes                 | Senators Dierks, Hartnett, Raikes, Redfield and Wickersham |
| 3 | No                  | Senators Coordsen, Janssen and Landis                      |
| 0 | Present, not voting |  |
| 0 | Absent              |  |
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**Proponents:**

Senator Doug Kristensen  
Catherine Lang

**Representing:**

Introducer  
Department of Property Assessment & Taxation

**Opponents:**

Janet Edwards

**Representing:**

Tax Equalization & Review Commission

**Neutral:**

Scott Sidwell  
John Jordison

**Representing:**

Nebraska Association of County Officials  
Nebraska Tax Research Council

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**Summary of purpose and/or changes:**

LB 702 is to amend several property tax sections to rearrange the provisions and make clear the purposes of the sales roster.

Section 1 would amend section 77-1315, the duties of the county assessor, to move the requirement that the assessor post its statistics from 77-1327 to this section.

Section 2 would amend section 77-1327 to remove that responsibility and describe how the ratio studies are developed. The Department is to employ professionally accepted mass appraisal techniques based on the sales file. The ratio studies are to be used for inter-county equalization and school aid adjusted value. A requirement that the Property Tax Administrator help assessors

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compile the information on assessment practices that the PTA may require would also be struck in this section.

Section 3 would amend section 77-1371 that describes what may be considered when determining what is a comparable sale, to clarify that the section is only applicable when using a sales comparison approach.

Section 4 would amend section 77-1372 to clarify that the sales roster is used when adjusting school aid value.

Section 5 would amend section 77-1377 to restate the provisions for the statewide file for hard to assess properties. Section 6 would repeal the original sections.

**Explanation of amendments, if any:**

The Committee amendments rewrite the bill, but make only the following changes:

- 1) Change the terms “quality and consistency” that are in the current law to “uniformity and proportionality” in the section dealing with the ratios and sales file,
- 2) Repeal outright section 77-1372, that deals with the sales file, and re-enacts it as a subsection of section 77-1327 that deals with ratio studies,
- 3) Strike the provisions for publishing the annual statistics in lieu of the annual report provided in LB 170,
- 4) Clarify that the sales roster is used “by the Property Tax Administrator” for equalization and for school adjusted value, and
- 5) Clarify that “inter-county comparisons” are “of assessed valuations.”

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**Senator William R. Wickersham, Chairperson**