

LEGISLATURE OF NEBRASKA  
NINETY-SEVENTH LEGISLATURE  
SECOND SESSION

**LEGISLATIVE BILL 1085**

Introduced by Revenue Committee: Wickersham, 49, Chairperson;  
Coordsen, 32; Dierks, 40; Hartnett, 45; Janssen, 15;  
Landis, 46; Raikes, 25; Redfield, 12

Read first time January 14, 2002

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend section  
2 77-1327, Revised Statutes Supplement, 2001; to change  
3 duties of the Property Tax Administrator; to repeal the  
4 original section; and to declare an emergency.  
5 Be it enacted by the people of the State of Nebraska,

1           Section 1. Section 77-1327, Revised Statutes Supplement,  
2 2001, is amended to read:

3           77-1327. (1) It is the intent of the Legislature that  
4 accurate and comprehensive information be developed by the Property  
5 Tax Administrator and made accessible to the taxing officials and  
6 property owners in order to ensure the uniformity and  
7 proportionality of the assessments of real property valuations in  
8 the state in accordance with law and to provide the statistical and  
9 narrative reports pursuant to section 77-5027.

10           (2) All transactions of real property for which the  
11 statement required in section 76-214 is filed shall be available  
12 for development of a sales file by the Property Tax Administrator.  
13 All transactions with stated consideration of more than one hundred  
14 dollars or upon which more than one dollar and seventy-five cents  
15 in documentary stamp taxes are paid shall be considered sales. All  
16 sales shall be deemed to be arm's length transactions unless  
17 determined to be otherwise under professionally accepted mass  
18 appraisal techniques. The Department of Property Assessment and  
19 Taxation shall not overturn a determination made by a county  
20 assessor regarding the qualification of a sale unless the  
21 department reviews the sale and determines through the review that  
22 the determination made by the county assessor is incorrect.

23           (3) The Property Tax Administrator annually shall make  
24 and issue comprehensive assessment ratio studies of the average  
25 level of assessment, the degree of assessment uniformity, and the  
26 overall compliance with assessment requirements for each major  
27 class of real property subject to the property tax in each county.  
28 The comprehensive assessment ratio studies shall be developed in

1 compliance with professionally accepted mass appraisal techniques  
2 and shall employ such statistical analysis as deemed appropriate by  
3 the Property Tax Administrator, including measures of central  
4 tendency and dispersion. The comprehensive assessment ratio  
5 studies shall be based upon the sales file as developed in  
6 subsection (2) of this section and shall be used by the Property  
7 Tax Administrator for the analysis of the level of value and  
8 quality of assessment for purposes of section 77-5027 and by the  
9 Property Tax Administrator in establishing the adjusted valuations  
10 required by section 79-1016. Such studies may also be used by  
11 assessing officials in establishing assessed valuations.

12 (4) For purposes of determining the level of value of  
13 agricultural and horticultural land subject to special valuation  
14 under sections 77-1343 to 77-1348, the Property Tax Administrator  
15 shall annually make and issue a comprehensive study developed in  
16 compliance with professionally accepted mass appraisal techniques  
17 to establish the level of special value if in his or her opinion  
18 the level of special value cannot be developed through the use of  
19 the comprehensive assessment ratio studies developed in subsection  
20 (3) of this section.

21 (5) The Property Tax Administrator may require assessors  
22 and other taxing officials to report data on the assessed valuation  
23 and other features of the property assessment for such periods and  
24 in such form and content as the Property Tax Administrator shall  
25 deem appropriate. The Property Tax Administrator shall so construct  
26 and maintain the system used to collect and analyze the data to  
27 enable him or her to make intracounty comparisons of assessed  
28 valuation, including school districts, as well as intercounty

1 comparisons of assessed valuation, including school districts. The  
2 Property Tax Administrator shall include analysis of real property  
3 sales pursuant to land contracts and similar transfers at the time  
4 of execution of the contract or similar transfer.

5           Sec. 2.     Original section 77-1327, Revised Statutes  
6 Supplement, 2001, is repealed.

7           Sec. 3.     Since an emergency exists, this act takes effect  
8 when passed and approved according to law.