

LEGISLATURE OF NEBRASKA
NINETY-EIGHTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 1160

Introduced by Raikes, 25

Read first time January 20, 2004

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend sections
2 77-1315.01, 77-1502, 77-1504, 77-1507, 77-1510, and
3 77-1613.04, Reissue Revised Statutes of Nebraska; to
4 change provisions relating to property equalization
5 timeframes; and to repeal the original sections.
6 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-1315.01, Reissue Revised Statutes
2 of Nebraska, is amended to read:

3 77-1315.01. After March 20 and on or before July 25 or
4 on or before August 10 in counties having a population of more than
5 one hundred thousand, the county assessor shall report to the
6 county board of equalization any overvaluation or undervaluation of
7 any real property. The county board of equalization shall consider
8 the report in accordance with section 77-1504.

9 The current year's assessed valuation of any real
10 property shall not be changed by the county assessor after March 20
11 except by action of the agricultural and horticultural land
12 valuation board, the Tax Equalization and Review Commission, or the
13 county board of equalization.

14 Sec. 2. Section 77-1502, Reissue Revised Statutes of
15 Nebraska, is amended to read:

16 77-1502. The county board of equalization shall hold a
17 session of not less than three days, for the purpose of reviewing
18 and deciding the written protests filed pursuant to this section,
19 commencing on June 1 of each year and ending on July 25 or ending
20 on August 10 in counties having a population of more than one
21 hundred thousand. Protests shall be filed in triplicate with the
22 board. Protests for real property shall be filed after the
23 assessor's completion of the real property assessment roll as
24 required by section 77-1315 and on or before June 30. Protests for
25 tangible personal property shall be filed on or before the last
26 date for filing the form required by section 77-1229.

27 Attached to each copy of the protest shall be a statement
28 of the reason or reasons why the requested change in assessment

1 should be made or the protest shall be automatically dismissed.

2 The board shall prepare a separate report on each
3 protest, and such report shall include a description of the
4 property described in the protest, the recommendation of the county
5 assessor with respect to the action proposed or taken, the names of
6 witnesses whose testimony was heard in connection with the protest,
7 a summary of their testimony, and a statement by the board of the
8 basis upon which its action was taken. Such report shall identify
9 by name the members of the board favoring the action taken and be
10 signed by the chairperson of the board. One copy of the report
11 shall be given to the officer charged with the duty of preparing
12 the tax list, and such officer shall have no authority to make a
13 change in the values prepared and submitted by the county assessor
14 until such report is in his or her possession, completed, signed,
15 and certified in the manner specified in this section. If he or
16 she deems it incomplete, he or she shall return the same to the
17 board for proper preparation and execution.

18 Within seven days after a final decision by the county
19 board of equalization on any protest filed with the board, the
20 county clerk shall notify the protester of the action taken by the
21 board.

22 Sec. 3. Section 77-1504, Reissue Revised Statutes of
23 Nebraska, is amended to read:

24 77-1504. The county board of equalization may meet on or
25 after June 1 and on or before July 25, or on or before August 10 in
26 counties having a population of more than one hundred thousand, to
27 consider and correct the current year's assessment of any real
28 property which has been undervalued, overvalued, or omitted. The

1 board shall give notice of the assessed value to the record owner
2 or agent at his or her last-known address.

3 The county board of equalization in taking action
4 pursuant to this section may consider the reports of the county
5 assessor pursuant to sections 77-1315.01 and 77-1317 or any other
6 documented information known to any member of the board.

7 Action of the county board of equalization pursuant to
8 this section shall be for the current assessment year only.

9 The action of the county board of equalization may be
10 protested to the board within thirty days after the mailing of the
11 notice required by this section. If no protest is filed, the
12 action of the board shall be final. If a protest is filed, the
13 county board of equalization shall hear the protest in the manner
14 prescribed in section 77-1502, except that all protests shall be
15 heard and decided on or before September 15.

16 The action of the county board of equalization upon a
17 protest filed pursuant to this section may be appealed to the Tax
18 Equalization and Review Commission on or before October 15.

19 Sec. 4. Section 77-1507, Reissue Revised Statutes of
20 Nebraska, is amended to read:

21 77-1507. (1) The county board of equalization may meet
22 at any time for the purpose of assessing any omitted real property
23 which was not reported to the county assessor pursuant to section
24 77-1318.01 and for clerical errors as defined in section 77-128
25 that result in a change of valuation. The county board of
26 equalization shall give notice of the assessed value of the real
27 property to the record owner or agent at his or her last-known
28 address. For real property which has been omitted in the current

1 year, the county board of equalization shall not send notice
2 pursuant to this section on or before June 1.

3 Protests for omitted real property pursuant to this
4 section and clerical errors shall be filed with the county board of
5 equalization within thirty days after the mailing of the notice.
6 The procedures for filing a protest under this section shall be the
7 same as those in section 77-1502 except for date restrictions.

8 (2) The county clerk shall, within seven days after the
9 board's final decision, send:

10 (a) For protested action, a notification to the protester
11 of the board's final action; and

12 (b) For protested and nonprotested action, a report to
13 the Property Tax Administrator which shall state the description of
14 the property, the reason such property was not assessed pursuant to
15 section 77-1301, and a statement of the board's justification for
16 its action. A copy of the report shall be available for public
17 inspection in the office of the county clerk.

18 (3) The action of the county board of equalization upon a
19 protest filed pursuant to this section may be appealed to the Tax
20 Equalization and Review Commission within thirty days after the
21 board's final decision.

22 (4) No omitted real property which was properly reported
23 to the county assessor pursuant to section 77-1318.01 shall be
24 added to the assessment roll after July 25 of the year or years in
25 which the property was omitted or after August 10 of such year or
26 years in counties having a population of more than one hundred
27 thousand.

28 Sec. 5. Section 77-1510, Reissue Revised Statutes of

1 Nebraska, is amended to read:

2 77-1510. Appeals may be taken from any action of the
3 county board of equalization to the Tax Equalization and Review
4 Commission in accordance with the Tax Equalization and Review
5 Commission Act. The appeal shall be filed or postmarked within
6 thirty days after adjournment of the board which, for actions taken
7 pursuant to section 77-1502, shall be deemed to be July 25 of the
8 year in which the action is taken or August 10 of such year in
9 counties having a population of more than one hundred thousand.
10 After an appeal has been initiated, the county board of
11 equalization shall have no power or authority to compromise,
12 settle, or otherwise change the action it has taken with respect to
13 such assessment, and exclusive jurisdiction thereof shall be vested
14 in the Tax Equalization and Review Commission, except that the
15 county board of equalization may offer to confess judgment pursuant
16 to section 77-1510.01.

17 Sec. 6. Section 77-1613.04, Reissue Revised Statutes of
18 Nebraska, is amended to read:

19 77-1613.04. The county assessor after July 25, or after
20 August 10 in counties having a population of more than one hundred
21 thousand, and with approval of the county board of equalization
22 shall correct the assessment roll and the tax list, if necessary,
23 in the case of a clerical error as defined in section 77-128 that
24 results in a change in the value of the real property. Clerical
25 errors that do not result in a change of value on the assessment
26 roll may be corrected at any time by the county assessor. All
27 corrections to the tax list shall be made as provided in section
28 77-1613.02.

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1 Sec. 7. Original sections 77-1315.01, 77-1502, 77-1504,
2 77-1507, 77-1510, and 77-1613.04, Reissue Revised Statutes of
3 Nebraska, are repealed.