

LEGISLATURE OF NEBRASKA
NINETY-EIGHTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 1230

Introduced by Quandahl, 31

Read first time January 21, 2004

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend section
2 77-1502, Reissue Revised Statutes of Nebraska; to impose
3 a filing fee for property valuation protests; and to
4 repeal the original section.

5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-1502, Reissue Revised Statutes of
2 Nebraska, is amended to read:

3 77-1502. The county board of equalization shall hold a
4 session of not less than three days, for the purpose of reviewing
5 and deciding the written protests filed pursuant to this section,
6 commencing on June 1 of each year and ending on July 25. Protests
7 shall be filed in triplicate with the board with a ten-dollar
8 filing fee. Protests for real property shall be filed after the
9 assessor's completion of the real property assessment roll as
10 required by section 77-1315 and on or before June 30. Protests for
11 tangible personal property shall be filed on or before the last
12 date for filing the form required by section 77-1229. Filing fees
13 collected under this section shall be credited to the county
14 general fund.

15 Attached to each copy of the protest shall be a statement
16 of the reason or reasons why the requested change in assessment
17 should be made or the protest shall be automatically dismissed.

18 The board shall prepare a separate report on each
19 protest, and such report shall include a description of the
20 property described in the protest, the recommendation of the county
21 assessor with respect to the action proposed or taken, the names of
22 witnesses whose testimony was heard in connection with the protest,
23 a summary of their testimony, and a statement by the board of the
24 basis upon which its action was taken. Such report shall identify
25 by name the members of the board favoring the action taken and be
26 signed by the chairperson of the board. One copy of the report
27 shall be given to the officer charged with the duty of preparing
28 the tax list, and such officer shall have no authority to make a

1 change in the values prepared and submitted by the county assessor
2 until such report is in his or her possession, completed, signed,
3 and certified in the manner specified in this section. If he or
4 she deems it incomplete, he or she shall return the same to the
5 board for proper preparation and execution.

6 Within seven days after a final decision by the county
7 board of equalization on any protest filed with the board, the
8 county clerk shall notify the protester of the action taken by the
9 board.

10 Sec. 2. Original section 77-1502, Reissue Revised
11 Statutes of Nebraska, is repealed.