

LEGISLATIVE BILL 191

Approved by the Governor February 20, 2003

Introduced by Vrtiska, 1

AN ACT relating to revenue and taxation; to amend section 77-1601, Revised Statutes Supplement, 2002; to change provisions relating to levy; and to repeal the original section.

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

Section 1. Section 77-1601, Revised Statutes Supplement, 2002, is amended to read:

77-1601. (1) The county board of equalization shall each year, on or before October 15, levy the necessary taxes for the current year if within the limit of the law. The levy shall include an amount for operation of all functions of county government and shall also include all levies necessary to fund tax requests certified under section 77-1601.02 that are authorized as provided in sections 77-3442 to 77-3444.

(2) ~~Within thirty days after a levy has been made pursuant to this section~~ On or before November 5, the county board of equalization upon its own motion may act to correct a clerical error which has resulted in the calculation of an incorrect levy by any entity otherwise authorized to certify a tax request under section 77-1601.02. The county board of equalization shall hold a special public hearing to determine what adjustment to the levy is proper, legal, or necessary. ~~Notice of the place and time of such hearing shall be published at least five days prior to the date set for hearing in a newspaper of general circulation within the county. The published notice shall set forth (a) the time and place of the hearing, (b) the dollar amount at issue, and (c) a statement setting forth the nature of the error.~~ Notice shall also be provided to the governing body of each political subdivision affected by the error. Notice of the hearing as required by section 84-1411 shall include the following: (a) The time and place of the hearing, (b) the dollar amount at issue, and (c) a statement setting forth the nature of the error.

(3) Upon the conclusion of the ~~special~~ hearing, the county board of equalization shall issue a corrected levy if it determines that an error was made in the original levy which warrants correction. The county board of equalization shall then order (a) the county assessor, county clerk, and county treasurer to revise assessment books, unit valuation ledgers, tax statements, and any other tax records to reflect the correction made and (b) the recertification of the information provided to the Property Tax Administrator pursuant to section 77-1613.01.

Sec. 2. Original section 77-1601, Revised Statutes Supplement, 2002, is repealed.