

AMENDMENTS TO LB 808

Introduced by Kopplin, 3

1 1. In AM2210:

2 a. Strike section 16 and insert the following new
3 section:

4 Sec. 16. Section 77-1348, Revised Statutes Cumulative
5 Supplement, 2004, is amended to read:

6 77-1348 (1) Whenever land which has received special
7 valuation becomes disqualified for such special valuation, the
8 assessor shall notify the taxpayer and there shall be added to the
9 tax extended against the land on the respective property tax roll
10 or rolls, to be collected and distributed in the same manner as
11 other taxes levied upon real property, an amount equal to if the
12 ~~sum of the following:~~(a) If the land was disqualified for special
13 valuation before the levy date of the year of disqualification,
14 the total amount by which the taxes assessed against the land
15 would have been increased if it had been valued at its recapture
16 value during the last three or lesser number of years in which
17 such special valuation was in effect for the land, and, if the
18 land was disqualified on or after the levy date of the year of
19 disqualification, the total amount by which the taxes assessed
20 against the land would have increased if it had been valued at its
21 recapture value during the last four or lesser number of years in
22 which special valuation was in effect for the land. and

23 ~~(b) Interest upon the amounts of additional tax from~~

1 each year included in subdivision ~~(1)(a)~~ of this section at the
2 rate of six percent from the dates at which such additional taxes
3 would have been payable if no special valuation had been in effect
4 through sixty days after the notice sent pursuant to subsection ~~(1)~~
5 of this section. Upon expiration of the sixty days, the additional
6 taxes and interest shall be delinquent and interest shall accrue at
7 the rate provided in section ~~45-104.01~~ until paid.

8 (2) In cases when the designation of special valuation is
9 removed as a result of a sale or transfer described in subdivision
10 (2) or (3) of section 77-1347 other than an acquisition described
11 in subsection (3) of this section, the lien for such increased
12 taxes and interest shall attach as of the day preceding such sale
13 or transfer.

14 (3) The provisions of subsection (1) of this section do
15 not apply if:

16 (a) The land was acquired by eminent domain;

17 (b) The land is owned by a public entity and is
18 disqualified from special valuation because it is being used
19 or is being developed for use in a public purpose or is exchanged
20 for other property to be used or developed for use in a public
21 purpose; or

22 (c) The land is donated to an organization exempt from
23 taxation under section 501(c)(3) of the Internal Revenue Code
24 or to the state or its political subdivisions and will be
25 used by the organization, state, or political subdivision for
26 a public, educational, religious, charitable, or cemetery purpose
27 under section 77-202.

1 (4) The county assessor may make a determination that
2 land no longer qualifies for special valuation pursuant to sections
3 77-1344 and 77-1347. If the county assessor's disqualification
4 determination is made on or before March 19 of the year for which
5 the land is deemed disqualified, the county assessor shall send
6 a written notice of the determination to the applicant or owner
7 within fifteen days after his or her determination, including the
8 reason for the disqualification. A protest of the county assessor's
9 determination may be filed with the county board of equalization
10 within thirty days after the mailing of the notice. The county
11 board of equalization shall decide the protest within thirty days
12 after the filing of the protest. The county clerk shall, within
13 seven days after the county board of equalization's final decision,
14 mail to the protester written notification of the board's decision.
15 The decision of the county board of equalization may be appealed
16 to the Tax Equalization and Review Commission in accordance with
17 section 77-5013 within thirty days after the date of the decision.
18 The valuation notice relating to the land subject to the county
19 assessor's disqualification notice shall be sent in accordance
20 with subsection (2) of section 77-1315 and the valuation may be
21 protested pursuant to section 77-1502.

22 (5) If the county assessor's disqualification
23 determination is made after March 19 and on or before July
24 25 of the year for which the land is deemed disqualified, the
25 county assessor shall prepare a report for the county board of
26 equalization setting forth the parcel the county assessor believes
27 should be disqualified, the reason for the disqualification, and

1 the valuation of the property after disqualification. The county
2 board of equalization may meet on or after June 1 and on or
3 before July 25 to consider the question of the disqualification
4 and valuation of a parcel or parcels reported to the county board
5 of equalization pursuant to this section. Upon review of the
6 report from the county assessor, the county board of equalization
7 may issue a written notice to the taxpayer determining that
8 the parcel should be disqualified and determining the valuation
9 of the parcel after disqualification. A protest of either the
10 disqualification determination or the valuation of the parcel, or
11 both, may be filed with the county board of equalization within
12 thirty days after the mailing of the notice. The county board of
13 equalization shall decide the protest within thirty days after the
14 filing of the protest. The county clerk shall, within seven days
15 after the county board of equalization's final decision, mail to
16 the protester written notification of the board's decision. The
17 decision of the county board of equalization may be appealed to the
18 Tax Equalization and Review Commission in accordance with section
19 77-5013 within thirty days after the date of the decision.

20 b. On page 12, lines 16 through 19, strike the new
21 matter and reinstate the stricken matter; and in line 18 after the
22 reinstated matter insert "and"; and

23 c. On page 14, lines 14 through 18, strike the new matter
24 and reinstate the stricken matter;

25 2. In the E & R amendments, AM7196, strike amendments 1
26 a and d.

27 3. Renumber the remaining sections and correct internal

AM2908
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DSH-3/27/2006

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1 references and the repealer accordingly.