

E & R AMENDMENTS TO LB 283

1           1.     Strike the original sections and all amendments  
2 thereto and insert the following new sections:

3           "Section 1.     Section 77-1315.01, Revised Statutes  
4 Supplement, 2004, is amended to read:

5           77-1315.01.     After March 19 and on or before July 25 or  
6 on or before August 10 in counties that have adopted a resolution  
7 to extend the deadline for hearing protests under section 77-1502,  
8 the county assessor shall report to the county board of  
9 equalization any overvaluation or undervaluation of any real  
10 property. The county board of equalization shall consider the  
11 report in accordance with section 77-1504.

12           The current year's assessed valuation of any real  
13 property shall not be changed by the county assessor after March 19  
14 except by action of the agricultural and horticultural land  
15 valuation board, the Tax Equalization and Review Commission, or the  
16 county board of equalization.

17           Sec. 2.     Section 77-1502, Revised Statutes Supplement,  
18 2004, is amended to read:

19           77-1502. (1) The county board of equalization shall meet  
20 for the purpose of reviewing and deciding written protests filed  
21 pursuant to this section beginning on or after June 1 and ending on  
22 or before July 25 of each year. Protests regarding real property  
23 shall be filed after the county assessor's completion of the real  
24 property assessment roll required by section 77-1315 and on or

1 before June 30. Protests regarding tangible personal property  
2 shall be filed on or before the last date for filing the return  
3 required by section 77-1229. The county board in a county with a  
4 population of more than one hundred thousand inhabitants based upon  
5 the most recent federal decennial census may adopt a resolution to  
6 extend the deadline for hearing protests from July 25 to August 10.  
7 The resolution must be adopted before July 25 and it will affect  
8 the time for hearing protests for that year only. By adopting such  
9 resolution, such county waives any right to petition the Tax  
10 Equalization and Review Commission for adjustment of a class or  
11 subclass of real property under section 77-1504.01 for that year.

12 (2) Each protest shall be filed in triplicate with the  
13 county clerk of the county where the property is assessed. The  
14 protest shall contain or have attached a statement of the reason or  
15 reasons why the requested change should be made and a description  
16 of the property to which the protest applies. If the property is  
17 real property, a description of each parcel shall be provided. If  
18 the property is tangible personal property, a physical description  
19 of the property under protest shall be provided. If the protest  
20 does not contain or have attached the statement of the reason or  
21 reasons for the protest or the description of the property, the  
22 protest shall be dismissed by the county board of equalization.

23 (3) The county clerk or county assessor shall prepare a  
24 separate report on each protest. The report shall include (a) a  
25 description of the property to which the protest applies, (b) any  
26 recommendation of the county assessor for action on the protest,  
27 (c) if a referee is used, the recommendation of the referee, (d)

AM7011  
LB 283  
MMM-02-07

AM7011  
LB 283  
MMM-02-07

1 the date the county board of equalization heard the protest, (e)  
2 the decision made by the county board of equalization, (f) the date  
3 of the decision, and (g) the date notice of the decision was mailed  
4 to the protester. The report shall contain, or have attached to  
5 it, a statement, signed by the chairperson of the county board of  
6 equalization, describing the basis upon which the board's decision  
7 was made. The report shall have attached to it a copy of that  
8 portion of the property record file which substantiates calculation  
9 of the protested value unless the county assessor certifies to the  
10 county board of equalization that a copy is maintained in either  
11 electronic or paper form in his or her office. One copy of the  
12 report shall be given to the county assessor. The county assessor  
13 shall have no authority to make a change in the assessment rolls  
14 until there is in his or her possession a report which has been  
15 completed in the manner specified in this section. If the county  
16 assessor deems a report submitted by the county clerk incomplete,  
17 the county assessor shall return the same to the county clerk for  
18 proper preparation.

19 (4) On or before August 2, or on or before August 18 in a  
20 county that has adopted a resolution to extend the deadline for  
21 hearing protests, the county clerk shall mail to the protester  
22 written notice of the board's decision. The notice shall contain a  
23 statement advising the protestor that a report of the board's  
24 decision is available at the county clerk's or county assessor's  
25 office, whichever is appropriate, and that a copy of the report may  
26 be used to complete an appeal to the Tax Equalization and Review  
27 Commission.

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

3                   77-1504. The county board of equalization may meet on or  
4 after June 1 and on or before July 25, or on or before August 10 if  
5 the county has adopted a resolution to extend the deadline for  
6 hearing protests under section 77-1502, to consider and correct the  
7 current year's assessment of any real property which has been  
8 undervalued, overvalued, or omitted. The board shall give notice  
9 of the assessed value to the record owner or agent at his or her  
10 last-known address.

11                   The county board of equalization in taking action  
12 pursuant to this section may consider the reports of the county  
13 assessor pursuant to sections 77-1315.01 and 77-1317 or any other  
14 documented information known to any member of the board.

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

17                   The action of the county board of equalization may be  
18 protested to the board within thirty days after the mailing of the  
19 notice required by this section. If no protest is filed, the  
20 action of the board shall be final. If a protest is filed, the  
21 county board of equalization shall hear the protest in the manner  
22 prescribed in section 77-1502, except that all protests shall be  
23 heard and decided on or before September 15 or on or before  
24 September 30 if the county has adopted a resolution to extend the  
25 deadline for hearing protests under section 77-1502.

26                   The action of the county board of equalization upon a  
27 protest filed pursuant to this section may be appealed to the Tax

1 Equalization and Review Commission on or before October 15 or on or  
2 before October 30 if the county has adopted a resolution to extend  
3 the deadline for hearing protests under section 77-1502.

4 Sec. 4. Section 77-1504.01, Revised Statutes Supplement,  
5 2004, is amended to read:

6 77-1504.01. (1) ~~After~~ Unless the county has adopted a  
7 resolution to extend the deadline for hearing protests under  
8 section 77-1502, after completion of its actions and based upon the  
9 hearings conducted pursuant to sections 77-1502 and 77-1504, a  
10 county board of equalization may petition the Tax Equalization and  
11 Review Commission to consider an adjustment to a class or subclass  
12 of real property within the county. Petitions must be filed with  
13 the commission on or before July 26.

14 (2) The commission shall hear and take action on a  
15 petition filed by a county board of equalization on or before  
16 August 10. Hearings held pursuant to this section may be held by  
17 means of videoconference. The burden of proof is on the  
18 petitioning county to show that failure to make an adjustment would  
19 result in values that are not equitable and in accordance with the  
20 law. At the hearing the commission may receive testimony from any  
21 interested person.

22 (3) After a hearing the commission shall, within the  
23 powers granted in section 77-5023, enter its order based on  
24 evidence presented to it at such hearing and the hearings held  
25 pursuant to section 77-5022 for that year. The order shall specify  
26 the percentage increase or decrease and the class or subclass of  
27 real property affected or any corrections or adjustments to be made

1 to the class or subclass of real property affected. When issuing  
2 an order to adjust a class or subclass of real property, the  
3 commission may exclude individual properties from that order whose  
4 value has already been adjusted by a county board of equalization  
5 in the same manner as the commission directs in its order. On or  
6 before August 10 of each year, the commission shall send its order  
7 by certified mail to the county assessor and by regular mail to the  
8 county clerk and chairperson of the county board.

9 (4) The county assessor shall make the specified changes  
10 to each item of property in the county as directed by the order of  
11 the commission. In implementing such order, the county assessor  
12 shall adjust the values of the class or subclass that is the  
13 subject of the order. For properties that have already received an  
14 adjustment from the county board of equalization, no additional  
15 adjustment shall be made applying the commission's order, but such  
16 an exclusion from the commission's order shall not preclude  
17 adjustments to those properties for corrections or omissions. The  
18 county assessor of the county adjusted by an order of the  
19 commission shall recertify the abstract of assessment to the  
20 Property Tax Administrator on or before August 20.

21 Sec. 5. Section 77-1507, Reissue Revised Statutes of  
22 Nebraska, is amended to read:

23 77-1507. (1) The county board of equalization may meet  
24 at any time for the purpose of assessing any omitted real property  
25 which was not reported to the county assessor pursuant to section  
26 77-1318.01 and for clerical errors as defined in section 77-128  
27 that result in a change of valuation. The county board of

1 equalization shall give notice of the assessed value of the real  
2 property to the record owner or agent at his or her last-known  
3 address. For real property which has been omitted in the current  
4 year, the county board of equalization shall not send notice  
5 pursuant to this section on or before June 1.

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

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

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

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

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

25 (4) No omitted real property which was properly reported  
26 to the county assessor pursuant to section 77-1318.01 shall be  
27 added to the assessment roll after July 25 of the year or years in

1 which the property was omitted or after August 10 of such year or  
2 years in counties that have adopted a resolution to extend the  
3 deadline for hearing protests under section 77-1502.

4 Sec. 6. Section 77-1510, Revised Statutes Supplement,  
5 2004, is amended to read:

6 77-1510. Any action of the county board of equalization  
7 pursuant to section 77-1502 may be appealed to the Tax Equalization  
8 and Review Commission in accordance with section 77-5013 on or  
9 before August 24 or on or before September 10 if the county has  
10 adopted a resolution to extend the deadline for hearing protests  
11 under section 77-1502.

12 Sec. 7. Section 77-1613.04, Reissue Revised Statutes of  
13 Nebraska, is amended to read:

14 77-1613.04. The county assessor after July 25, or after  
15 August 10 in counties that have adopted a resolution to extend the  
16 deadline for hearing protests under section 77-1502, and with  
17 approval of the county board of equalization shall correct the  
18 assessment roll and the tax list, if necessary, in the case of a  
19 clerical error as defined in section 77-128 that results in a  
20 change in the value of the real property. Clerical errors that do  
21 not result in a change of value on the assessment roll may be  
22 corrected at any time by the county assessor. All corrections to  
23 the tax list shall be made as provided in section 77-1613.02.

24 Sec. 8. Original sections 77-1504, 77-1507, and  
25 77-1613.04, Reissue Revised Statutes of Nebraska, and sections  
26 77-1315.01, 77-1502, 77-1504.01, and 77-1510, Revised Statutes  
27 Supplement, 2004, are repealed."

AM7011  
LB 283  
MMM-02-07

AM7011  
LB 283  
MMM-02-07

- 1
2. On page 1, line 4, strike "and 77-1504.01" and insert
- 2 "77-1504.01, and 77-1510".