

LEGISLATIVE BILL 291

Approved by the Governor March 28, 2005

Introduced by Baker, 44

AN ACT relating to revenue and taxation; to amend section 77-1340, Reissue Revised Statutes of Nebraska; to change provisions relating to state assumption of the county assessment function; and to repeal the original section.

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

Section 1. Section 77-1340, Reissue Revised Statutes of Nebraska, is amended to read:

77-1340. (1) The county board of a county may, by resolution, request the Property Tax Administrator to assume the county assessment function and to perform the same in and for the county. Such a resolution must be adopted on or before October 31, 2006, and every other year thereafter. ~~of a year evenly divisible by four. The effective date shall be no sooner than the beginning of the fiscal year which begins July 1 of the second year following the adoption of the resolution by the county board. The Property Tax Administrator shall decide whether to recommend assumption by December 15 following the adoption of the resolution by the county board.~~

(2) If the Property Tax Administrator finds that direct state performance of the function will be either (a) necessary or desirable for the economic and efficient performance thereof or (b) necessary or desirable for improving the quality of assessment in the state, he or she may recommend assumption of the county assessment function. ~~The Property Tax Administrator shall deliver such recommendation to the Governor and the Legislature decide whether to recommend assumption and deliver such recommendation to the Governor and the Legislature by December 15, 2006, and every other year thereafter.~~

(3) The Property Tax Administrator may recommend assuming the county assessment function or reject assuming such function. If the Property Tax Administrator rejects the request, the county assessment function shall not be transferred and the county may make another request.

(4) Upon a recommendation by the Property Tax Administrator that the assumption of the county assessment function should be undertaken according to the criteria in subsection (2) of this section, the Property Tax Administrator shall request from the Legislature a sufficient appropriation in the next regular session of the Legislature ~~to undertake the county assessment function and perform the function thoroughly and efficiently following the recommendation to assume the county assessment function.~~ If the appropriation is not made, the Property Tax Administrator shall notify the county on or before July 1 that the county assessment function will not be undertaken. If a sufficient appropriation is made, the Property Tax Administrator shall notify the county on or before July 1 that the county assessment function will be undertaken beginning the next following July 1.

(5) If the Property Tax Administrator recommends assumption of the county assessment function and the Legislature makes an appropriation which the Property Tax Administrator determines is sufficient to undertake the assumption, then commencing on the second July 1 after the adoption of the resolution by the county board, (a) the Property Tax Administrator shall undertake and perform the county assessment function and all other duties and functions of the county assessor's office, including appraisal and reappraisal, (b) the office and functions of the county assessor shall be suspended, and (c) the performance of the county assessment function by the Property Tax Administrator shall be deemed performance by the county assessor. Upon the assumption of the county assessment function by the Property Tax Administrator, the term of office of the incumbent county assessor shall terminate and the county need no longer elect a county assessor pursuant to section 32-519. At that time, the county assessor and the employees of the county assessor's office shall become state employees with the status of newly hired employees except as provided in section 77-1340.02. No transferred county assessor or employee shall incur a loss of income or the right to participate in state-sponsored benefits as a result of becoming a state employee with the status of a newly hired employee pursuant to this section.

Sec. 2. Original section 77-1340, Reissue Revised Statutes of Nebraska, is repealed.