

AMENDMENTS TO LB 334

Introduced by Hudkins, 21

1 1. Insert the following new sections:

2 Sec. 74. Section 77-1345.01, Revised Statutes Cumulative  
3 Supplement, 2006, is amended to read:

4 77-1345.01 (1) On or before July 15 in the year of  
5 application, the county assessor shall approve or deny the  
6 application for special valuation filed pursuant to section  
7 77-1345. On or before July 22, the county assessor shall issue  
8 notice of approval or denial.

9 (2) If the application is approved by the county  
10 assessor, the land shall be valued as provided in section 77-1344  
11 and, on or before July 22, the county board of equalization shall  
12 send a property valuation notice for special value and recapture  
13 value to the owner and, if not the same, the applicant. Within  
14 thirty days after the mailing of the notice, a written protest of  
15 the special value or recapture value may be filed.

16 (3)(a) If the application is denied by the assessor, (i)  
17 the applicant may request an informal review by the county assessor  
18 at which the applicant may present evidence of agricultural or  
19 horticultural use of the land or (ii) a written protest of the  
20 denial of the application may be filed within thirty days after the  
21 mailing of the denial.

22 (b) If the denial of an application for special valuation  
23 is reversed on the informal review or appeal and the application is

1 approved, the land shall be valued as provided in section 77-1344  
2 and the county board of equalization shall send the property  
3 valuation notice for special value and recapture value to the owner  
4 and, if not the same, the applicant or his or her successor in  
5 interest, within fourteen days after the date of the final order.  
6 Within thirty days after the mailing of the notice, a written  
7 protest of the special value or recapture value may be filed.

8 (4) If the county board of equalization takes action  
9 pursuant to section 77-1504 or 77-1507 and the applicant filed  
10 an application for special valuation pursuant to subsection (3)  
11 of section 77-1345, the county assessor shall approve or deny the  
12 application within fifteen days after the filing of the application  
13 and issue notice of the approval or denial as prescribed in  
14 subsection (1) of this section. If the application is denied by  
15 the county assessor, a written protest of the denial may be filed  
16 within thirty days of the mailing of the denial.

17 (5) The assessor shall mail notice of any action taken  
18 by him or her on an application to the owner and the applicant if  
19 different than the owner.

20 (6) All provisions of section 77-1502 except dates for  
21 filing of a protest, the period for hearing protests, and the date  
22 for mailing notice of the county board of equalization's decision  
23 are applicable to any protest filed pursuant to this section.

24 (7) The county board of equalization shall decide any  
25 protest filed pursuant to this section within thirty days after the  
26 filing of the protest.

27 (8) The clerk shall mail a copy of any decision made by

1 the county board of equalization on a protest filed pursuant to  
2 this section to the owner and the applicant if different than the  
3 owner within seven days after the board's decision.

4 (9) Any decision of the county board of equalization  
5 may be appealed to the Tax Equalization and Review Commission, in  
6 accordance with section 77-5013, within thirty days after the date  
7 of the decision.

8 (10) Any applicant may petition the Tax Equalization and  
9 Review Commission in accordance with section 77-5013, on or before  
10 December 31 of each year, to determine whether the land will  
11 receive special valuation for that year if a failure to give notice  
12 as prescribed by this section prevented timely filing of a protest  
13 or appeal provided for in this section.

14 Sec. 76. Section 77-1347.01, Revised Statutes Cumulative  
15 Supplement, 2006, is amended to read:

16 77-1347.01 (1) The county assessor may make a  
17 determination that land no longer qualifies for special valuation  
18 pursuant to sections 77-1344 and 77-1347. If the county assessor's  
19 disqualification determination is made on or before March 19 of the  
20 year for which the land is deemed disqualified, the county assessor  
21 shall send a written notice of the determination to the applicant  
22 or owner within fifteen days after his or her determination,  
23 including the reason for the disqualification. The applicant or  
24 owner may request an informal review by the county assessor  
25 at which the applicant may present evidence of agricultural or  
26 horticultural use of the land. A protest of the county assessor's  
27 determination may be filed with the county board of equalization

1 within thirty days after the mailing of the notice. The county  
2 board of equalization shall decide the protest within thirty days  
3 after the filing of the protest. The county clerk shall, within  
4 seven days after the county board of equalization's final decision,  
5 mail to the protester written notification of the board's decision.  
6 The decision of the county board of equalization may be appealed  
7 to the Tax Equalization and Review Commission in accordance with  
8 section 77-5013 within thirty days after the date of the decision.  
9 The valuation notice relating to the land subject to the county  
10 assessor's disqualification notice shall be sent in accordance  
11 with subsection (2) of section 77-1315 and the valuation may be  
12 protested pursuant to section 77-1502.

13 (2) If the county assessor's disqualification  
14 determination is made after March 19 and on or before July  
15 25 of the year for which the land is deemed disqualified, the  
16 county assessor shall prepare a report for the county board of  
17 equalization setting forth the parcel the county assessor believes  
18 should be disqualified, the reason for the disqualification, and  
19 the valuation of the property after disqualification. If the report  
20 recommends disqualification of the parcel, the applicant or owner  
21 may request an informal review by the county assessor at which the  
22 applicant may present evidence of agricultural or horticultural  
23 use of the land. The county board of equalization may meet on or  
24 after June 1 and on or before July 25 to consider the question of  
25 the disqualification and valuation of a parcel or parcels reported  
26 to the county board of equalization pursuant to this section.  
27 Upon review of the report from the county assessor, the county

1 board of equalization may issue a written notice to the taxpayer  
2 determining that the parcel should be disqualified and determining  
3 the valuation of the parcel after disqualification. A protest of  
4 either the disqualification determination or the valuation of the  
5 parcel, or both, may be filed with the county board of equalization  
6 within thirty days after the mailing of the notice. The county  
7 board of equalization shall decide the protest within thirty days  
8 after the filing of the protest. The county clerk shall, within  
9 seven days after the county board of equalization's final decision,  
10 mail to the protester written notification of the board's decision.  
11 The decision of the county board of equalization may be appealed  
12 to the Tax Equalization and Review Commission in accordance with  
13 section 77-5013 within thirty days after the date of the decision.

14           2. Renumber the remaining sections and correct the  
15 repealer and internal references accordingly.