

LEGISLATURE OF NEBRASKA

ONE HUNDREDTH LEGISLATURE

FIRST SESSION

LEGISLATIVE BILL 166

FINAL READING

Introduced by Revenue Committee; Janssen, 15, Chairperson; Burling, 33; Cornett, 45; Dierks, 40; Langemeier, 23; Raikes, 25

Read first time January 8, 2007

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend sections
2 72-258.03, 77-1233.04, and 77-1613.02, Reissue Revised
3 Statutes of Nebraska, and sections 60-147, 77-201,
4 77-202.03, 77-1344, 77-1347.01, 77-1348, 77-1355, and
5 77-5018, Revised Statutes Cumulative Supplement, 2006;
6 to change and eliminate provisions relating to mobile
7 home transfer statements, educational lands appraisal,
8 and property taxation and assessment; to repeal the
9 original sections; to outright repeal section 77-1216,
10 Reissue Revised Statutes of Nebraska; and to declare an
11 emergency.

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

1 Section 1. Section 60-147, Revised Statutes Cumulative
2 Supplement, 2006, is amended to read:

3 60-147 (1) An application for a certificate of title
4 for a mobile home or cabin trailer shall be accompanied by a
5 certificate that states that sales or use tax has been paid on
6 the purchase of the mobile home or cabin trailer or that the
7 transfer of title was exempt from sales and use taxes. The county
8 clerk or designated county official shall issue a certificate of
9 title for a mobile home or cabin trailer but shall not deliver
10 the certificate of title unless the certificate required under this
11 subsection accompanies the application for certificate of title for
12 the mobile home or cabin trailer, except that the failure of the
13 application to be accompanied by such certificate shall not prevent
14 the notation of a lien on the certificate of title to the mobile
15 home or cabin trailer pursuant to section 60-164 and delivery to
16 the holder of the first lien.

17 (2) An application for a certificate of title to a mobile
18 home shall be accompanied by a mobile home transfer statement
19 prescribed by the Property Tax Administrator. The mobile home
20 transfer statement shall be filed by the applicant with the county
21 clerk or designated county official of the county of application
22 for title. The county clerk or designated county official shall
23 issue a certificate of title to a mobile home but shall not deliver
24 the certificate of title unless the mobile home transfer statement
25 accompanies the application for title, except that the failure to

1 provide the mobile home transfer statement shall not prevent the
2 notation of a lien on the certificate of title to the mobile home
3 pursuant to section 60-164 and delivery to the holder of the first
4 lien. ~~The county clerk or designated county official shall retain~~
5 ~~the original copy of the mobile home transfer statement,~~ forward
6 ~~two copies to the county assessor,~~ and provide a copy to the
7 ~~applicant.~~

8 Sec. 2. Section 72-258.03, Reissue Revised Statutes of
9 Nebraska, is amended to read:

10 72-258.03 For purposes of sales of educational lands at
11 public auction, appraised value is the adjusted value as determined
12 by the Property Tax Administrator or his or her representative
13 (1) for agricultural and horticultural land, multiplied by one
14 and ~~twenty-five~~ thirty-three hundredths, or (2) for all other
15 classes of real property, multiplied by one, unless the Board of
16 Educational Lands and Funds establishes a higher value pursuant to
17 section 72-257 or 72-258, in which case that value shall be the
18 appraised value for purposes of sale.

19 Sec. 3. Section 77-201, Revised Statutes Cumulative
20 Supplement, 2006, is amended to read:

21 77-201 (1) Except as provided in subsections (2) through
22 (4) of this section, all real property in this state, not expressly
23 exempt therefrom, shall be subject to taxation and shall be valued
24 at its actual value.

25 (2) Agricultural land and horticultural land as defined

1 in section 77-1359 shall constitute a separate and distinct class
2 of property for purposes of property taxation, shall be subject
3 to taxation, unless expressly exempt from taxation, and shall be
4 valued at seventy-five percent of its actual value.

5 (3) Agricultural land and horticultural land actively
6 devoted to agricultural or horticultural purposes which has value
7 for purposes other than agricultural or horticultural uses and
8 which meets the qualifications for special valuation under section
9 77-1344 shall constitute a separate and distinct class of property
10 for purposes of property taxation, shall be subject to taxation,
11 and shall be valued for taxation at seventy-five percent of its
12 special value as defined in section 77-1343 and at seventy-five
13 percent of its actual value when the land is disqualified for
14 special valuation under section 77-1347.

15 (4) Commencing January 1, 2006, historically significant
16 real property which meets the qualifications for historic
17 rehabilitation valuation under sections 77-1385 to 77-1394 shall be
18 valued for taxation as provided in such sections.

19 (5) Tangible personal property, not including motor
20 vehicles registered for operation on the highways of this state,
21 shall constitute a separate and distinct class of property for
22 purposes of property taxation, shall be subject to taxation, unless
23 expressly exempt from taxation, and shall be valued at its net
24 book value. Tangible personal property transferred as a gift or
25 devise or as part of a transaction which is not a purchase shall be

1 subject to taxation based upon the date the property was acquired
2 by the previous owner and at the previous owner's Nebraska adjusted
3 basis. Tangible personal property acquired as replacement property
4 for converted property shall be subject to taxation based upon
5 the date the converted property was acquired and at the Nebraska
6 adjusted basis of the converted property unless insurance proceeds
7 are payable by reason of the conversion. For purposes of this
8 subsection, (a) converted property means tangible personal property
9 which is compulsorily or involuntarily converted as a result of
10 its destruction in whole or in part, theft, seizure, requisition,
11 or condemnation, or the threat or imminence thereof, and no gain
12 or loss is recognized for federal or state income tax purposes
13 by the holder of the property as a result of the conversion and
14 (b) replacement property means tangible personal property acquired
15 within two years after the close of the calendar year in which
16 tangible personal property was converted and which is, except for
17 date of construction or manufacture, substantially the same as the
18 converted property.

19 Sec. 4. Section 77-202.03, Revised Statutes Cumulative
20 Supplement, 2006, is amended to read:

21 77-202.03 (1) A properly granted exemption of real or
22 tangible personal property, except real property used for cemetery
23 purposes, provided for in subdivisions (1)(c) and (d) of section
24 77-202 shall continue for a period of four years if the statement
25 of reaffirmation of exemption required by subsection (2) of this

1 section is filed when due. The four-year period shall begin with
2 years evenly divisible by four.

3 (2) In each intervening year occurring between
4 application years, the organization or society which filed the
5 granted exemption application for the real or tangible personal
6 property, except real property used for cemetery purposes, shall
7 file a statement of reaffirmation of exemption with the county
8 assessor on or before December 31 of the year preceding the year
9 for which the exemption is sought, on forms prescribed by the
10 Property Tax Administrator, certifying that the ownership and use
11 of the exempted property has not changed during the year. Any
12 organization or society which misses the December 31 deadline for
13 filing the statement of reaffirmation of exemption may file the
14 statement of reaffirmation of exemption by June 30. Such filing
15 shall maintain the tax-exempt status of the property without
16 further action by the county and regardless of any previous action
17 by the county board of equalization to deny the exemption due to
18 late filing of the statement of reaffirmation of exemption. Upon
19 any such late filing, the county assessor shall assess a penalty
20 against the property of ten percent of the tax that would have been
21 assessed had the statement of reaffirmation of exemption not been
22 filed or one hundred dollars, whichever is less, for each calendar
23 month or fraction thereof for which the filing of the statement of
24 reaffirmation of exemption is late. The penalty shall be collected
25 and distributed in the same manner as a tax on the property

1 and interest shall be assessed at the rate specified in section
2 45-104.01, as such rate may from time to time be adjusted by the
3 Legislature, from the date the tax would have been delinquent until
4 paid. The penalty shall also become a lien in the same manner as a
5 tax pursuant to section 77-203.

6 (3) (a) If any organization or society seeks a tax
7 exemption for any real or tangible personal property acquired
8 on or after January 1 of any year or converted to exempt use on
9 or after January 1 of any year, the organization or society shall
10 make application for exemption on or before August 1 of that year
11 as provided in subsection (1) of section 77-202.01. The procedure
12 for reviewing the application shall be as in sections 77-202.01
13 to 77-202.05, except that the exempt use shall be determined as
14 of the date of application and the review by the county board of
15 equalization shall be completed by August 15.

16 (b) If an organization as described in subdivision (1) (c)
17 or (d) of section 77-202 purchases, between August 1 and the
18 levy date, property that has been granted tax exemption and the
19 property continues to be qualified for a property tax exemption,
20 the purchaser shall on or before ~~December 1~~ November 15 make
21 application for exemption as provided in section 77-202.01. The
22 procedure for reviewing the application shall be as in sections
23 77-202.01 to 77-202.05, and the review by the county board of
24 equalization shall be completed by December 15.

25 (4) In any year, the county assessor or the county board

1 of equalization may cause a review of any exemption to determine
2 whether the exemption is proper. Such a review may be taken even
3 if the ownership or use of the property has not changed from the
4 date of the allowance of the exemption. If it is determined that
5 a change in an exemption is warranted, the procedure for hearing
6 set out in section 77-202.02 shall be followed, except that the
7 published notice shall state that the list provided in the county
8 assessor's office only includes those properties being reviewed.
9 If an exemption is denied, the county board of equalization shall
10 place the property on the tax rolls retroactive to January 1 of
11 that year if on the date of the decision of the county board of
12 equalization the property no longer qualifies for an exemption.

13 The county board of equalization shall give notice of the
14 assessed value of the real property in the same manner as outlined
15 in section 77-1507, and the procedures for filing a protest shall
16 be the same as those in section 77-1502.

17 When personal property which was exempt becomes taxable
18 because of lost exemption status, the owner or his or her agent
19 has thirty days after the date of denial to file a personal
20 property return with the county assessor. Upon the expiration of
21 the thirty days for filing a personal property return pursuant
22 to this subsection, the county assessor shall proceed to list
23 and value the personal property and apply the penalty pursuant to
24 section 77-1233.04.

25 (5) During the month of September of each year, the

1 county board of equalization shall cause to be published in a
2 paper of general circulation in the county a list of all real
3 estate in the county exempt from taxation for that year pursuant
4 to subdivisions (1)(c) and (d) of section 77-202. Such list
5 shall be grouped into categories as provided by the Property Tax
6 Administrator. A copy of the list and proof of publication shall be
7 forwarded to the Property Tax Administrator.

8 Sec. 5. Section 77-1233.04, Reissue Revised Statutes of
9 Nebraska, is amended to read:

10 77-1233.04 (1) The county assessor shall list and value
11 at net book value any item of tangible personal property omitted
12 from a personal property return of any taxpayer. The county
13 assessor shall ~~and~~ change the reported valuation of any item of
14 tangible personal property listed on the return to conform the
15 valuation to net book value. If a taxpayer fails or refuses to
16 file a personal property return, the assessor shall, on behalf
17 of the taxpayer, file a personal property return which shall list
18 and value all of the taxpayer's taxable personal property at net
19 book value. The county assessor shall list or change the valuation
20 of any item of tangible personal property for the current taxing
21 period and the three previous taxing periods or any taxing period
22 included therein.

23 (2) The tangible personal property so listed and valued
24 shall be taxed at the same rate as would have been imposed upon the
25 property in the tax district in which the property should have been

1 returned for taxation.

2 (3) Any valuation added to a personal property return or
3 added through the filing of a personal property return, after May 1
4 and on or before July 31 of the year the property is required to be
5 reported, shall be subject to a penalty of ten percent of the tax
6 due on the value added.

7 (4) Any valuation added to a personal property return or
8 added through the filing of a personal property return, on or after
9 August 1 of the year the property is required to be reported, shall
10 be subject to a penalty of twenty-five percent of the tax due on
11 the value added.

12 (5) Interest shall be assessed upon both the tax and the
13 penalty at the rate specified in section 45-104.01, as such rate
14 may from time to time be adjusted by the Legislature, from the date
15 the tax would have been delinquent until paid.

16 (6) Whenever valuation changes are made to a personal
17 property return or a personal property return is filed pursuant
18 to this section, the county assessor shall correct the assessment
19 roll and tax list, if necessary, to reflect such changes. Such
20 corrections shall be made for the current taxing period and
21 the three previous taxing periods or any taxing period included
22 therein. If the change results in a decreased taxable valuation on
23 the personal property return and the personal property tax has been
24 paid prior to a correction pursuant to this section, the taxpayer
25 may request a refund or credit of the tax in the same manner

1 prescribed in section 77-1734.01, except that such request shall be
2 made within three years after the date the tax was due.

3 Sec. 6. Section 77-1344, Revised Statutes Cumulative
4 Supplement, 2006, is amended to read:

5 77-1344 (1) Agricultural or horticultural land which has
6 an actual value as defined in section 77-112 reflecting purposes
7 or uses other than agricultural or horticultural purposes or
8 uses shall be assessed as provided in subsection (3) of section
9 77-201 if the land meets the qualifications of this subsection and
10 an application for such special valuation is filed and approved
11 pursuant to section 77-1345. In order for the land to qualify
12 for special valuation all of the following criteria shall be met:

13 (a) The land is located outside the corporate boundaries of any
14 sanitary and improvement district, city, or village except as
15 provided in subsection (2) of this section; and (b) the land is
16 agricultural or horticultural land.

17 (2) Special valuation may be applicable to agricultural
18 or horticultural land included within the corporate boundaries
19 of a city or village if the land is subject to a conservation
20 or preservation easement as provided in the Conservation and
21 Preservation Easements Act and the governing body of the city or
22 village approves the agreement creating the easement.

23 (3) The eligibility of land for the special valuation
24 provisions of this section shall be determined each year as of
25 January 1, but if the land so qualified becomes disqualified on

1 or before December 31 of that year, it shall be valued at its
2 recapture value. ~~upon notice from the county assessor that the land~~
3 ~~is disqualified pursuant to section 77-1347 prior to July 25 of the~~
4 ~~same year,~~ it shall be valued and carried on the assessment roll
5 according to section 77-201. If the land becomes disqualified after
6 the date of levy, its valuation for that year shall continue as
7 provided in this section.

8 (4) The special valuation placed on such land by the
9 county assessor under this section shall be subject to equalization
10 by the county board of equalization and the Tax Equalization and
11 Review Commission.

12 (5) Recapture value shall be determined only through tax
13 year ~~2009.~~ 2008. The recapture valuation placed on such land by the
14 county assessor under this section shall be subject to equalization
15 by the county board of equalization and the Tax Equalization and
16 Review Commission.

17 Sec. 7. Section 77-1347.01, Revised Statutes Cumulative
18 Supplement, 2006, is amended to read:

19 77-1347.01 ~~(1) The~~ At any time, the county assessor
20 ~~may make a determination~~ determine that land no longer qualifies
21 for special valuation pursuant to sections 77-1344 and 77-1347.
22 ~~If the county assessor's disqualification determination is made~~
23 ~~on or before March 19 of the year for which the land is~~
24 deemed disqualified, the county assessor shall send a written
25 notice of the determination to the applicant or owner within

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

16 ~~(2) If the county assessor's disqualification~~
17 ~~determination is made after March 19 and on or before July~~
18 ~~25 of the year for which the land is deemed disqualified, the~~
19 ~~county assessor shall prepare a report for the county board of~~
20 ~~equalization setting forth the parcel the county assessor believes~~
21 ~~should be disqualified, the reason for the disqualification, and~~
22 ~~the valuation of the property after disqualification. The county~~
23 ~~board of equalization may meet on or after June 1 and on or~~
24 ~~before July 25 to consider the question of the disqualification~~
25 ~~and valuation of a parcel or parcels reported to the county board~~

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

16 Sec. 8. Section 77-1348, Revised Statutes Cumulative
17 Supplement, 2006, is amended to read:

18 77-1348 (1) Whenever For tax years 2007 and 2008,
19 whenever land which has received special valuation becomes
20 disqualified for such special valuation pursuant to section
21 77-1347.01, the land shall be subject to taxation at its recapture
22 value for the year in which it became disqualified, except that a
23 parcel disqualified solely due to the revision to the definition
24 of agricultural land and horticultural land in section 77-1359 by
25 Laws 2006, LB 808, shall be subject to taxation at its actual value

1 for the year in which it became disqualified. Additionally, the
2 assessor shall ~~notify the applicant and there shall be added~~ add to
3 the tax extended against the land on the respective property tax
4 ~~roll or~~ rolls, to be collected and distributed in the same manner
5 as other taxes levied upon real property, ~~an~~ a tax amount equal to
6 the sum of the following:

7 ~~(a)(i)~~ For tax year 2007, if the land was disqualified
8 before July 25 of the year of disqualification, the total amount by
9 which the taxes assessed against the land would have been increased
10 if it had been valued at its recapture value during the last two
11 or lesser number of years in which such special valuation was in
12 effect for the land, and, if the land was disqualified on or after
13 July 25 of the year of disqualification, the total amount by which
14 the taxes assessed against the land would have increased if it had
15 been valued at its recapture value during the last three or lesser
16 number of years in which special valuation was in effect,

17 ~~(ii)~~ For tax year 2008, if the land was disqualified
18 before July 25 of the year of disqualification, the total amount by
19 which the taxes assessed against the land would have been increased
20 if it had been valued at its recapture value during the last year
21 in which such special valuation was in effect for the land, and,
22 if the land was disqualified on or after July 25 of the year
23 of disqualification, the total amount by which the taxes assessed
24 against the land would have increased if it had been valued at its
25 recapture value during the last two or lesser number of years in

1 which special valuation was in effect, and

2 ~~(iii) For tax year 2009, if the land was disqualified~~
3 ~~before July 25 of the year of disqualification, the total amount~~
4 ~~by which taxes assessed against the land would have been increased~~
5 ~~if it had been valued at its recapture value during the current~~
6 ~~tax year, and, if the land was disqualified on or after July 25~~
7 ~~of the year of disqualification, the total amount by which the~~
8 ~~taxes assessed against the land would have increased if it had been~~
9 ~~valued at its recapture value during the last year in which special~~
10 ~~valuation was in effect.~~

11 (a)(i) If the land becomes disqualified in 2007, the
12 total amount of additional tax had the land been valued at eighty
13 percent of its actual value for the preceding two years or the
14 number of years in which special valuation was in effect if fewer
15 than two years, except that no additional tax shall be added to
16 the tax roll for any preceding years if the parcel was disqualified
17 solely due to the revision to the definition of agricultural land
18 and horticultural land in section 77-1359 by Laws 2006, LB 808; and

19 (ii) If the land becomes disqualified in 2008, the total
20 amount of additional tax had the land been valued at seventy-five
21 percent of its recapture value for the preceding year if special
22 valuation was in effect, except that no additional tax shall be
23 added to the tax roll for any preceding years if the parcel
24 was disqualified solely due to the revision to the definition of
25 agricultural land and horticultural land in section 77-1359 by Laws

1 2006, LB 808.

2 For tax years beginning in ~~2010,~~ 2009, the
3 disqualification of land for special valuation shall not
4 result in additional taxes; and

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

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

19 (3) The provisions of subsection (1) of this section do
20 not apply if:

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

22 (b) The land is owned by a public entity and is
23 disqualified from special valuation because it is being used
24 or is being developed for use in a public purpose or is exchanged
25 for other property to be used or developed for use in a public

1 purpose; or

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

8 Sec. 9. Section 77-1355, Revised Statutes Cumulative
9 Supplement, 2006, is amended to read:

10 77-1355 (1) The Greenbelt Advisory Committee is
11 established to assist and advise the Property Tax Administrator
12 in developing uniform and proportionate special valuation of
13 agricultural ~~real property~~ land and horticultural land which is
14 subject to land-use controls provided for in sections 77-1343
15 to 77-1348. The advisory committee shall provide advice to the
16 Property Tax Administrator and the Legislature on rules and
17 regulations under section 77-1346 and methods and practices of
18 state and local assessing officials for such special valuation.
19 The Property Tax Administrator shall respond to the recommendations
20 of the advisory committee and explain the basis for approval or
21 rejection of recommendations.

22 (2) The advisory committee shall consist of the following
23 members appointed by the Governor:

24 (a) Two active farmers;

25 (b) An active rancher;

1 (c) A real property appraiser with expertise in the
2 appraisal of agricultural ~~real estate~~, land and horticultural land;

3 (d) A professor of agricultural economics at the
4 University of Nebraska Institute of Agriculture and Natural
5 Resources;

6 (e) An elected county assessor or a designee of the
7 county assessor; and

8 (f) An elected county commissioner or supervisor.

9 ~~(f) A local planning and zoning official;~~

10 ~~(g) An elected county official who has served on an~~
11 ~~agricultural and horticultural land valuation board; and~~

12 ~~(h) A county attorney who has an understanding of~~
13 ~~appraisal processes and problems encountered in the valuation~~
14 ~~of real property.~~

15 The members shall serve for terms of four years, except
16 that the Governor shall designate three of the initial members to
17 serve for two-year terms. The members shall select a chairperson
18 from the advisory committee's membership. The advisory committee
19 shall meet at least once annually.

20 (3) The advisory committee shall develop recommendations
21 on:

22 (a) When using comparable sales analysis for purposes
23 of establishing the special valuation under sections 77-1343 to
24 77-1348, how such information may be gathered from other counties
25 and locations within a county;

1 (b) When using an income capitalization approach for such
2 special valuation, the income and expense information to be used
3 and the appropriate method of gathering such information;

4 (c) When using the income capitalization approach, the
5 approved methods of determining the capitalization rate, including
6 methods of gathering valid comparable sales for purposes of
7 determining the capitalization rate on comparable agricultural
8 land and horticultural land; and

9 (d) Any further revisions to sections 77-1343 to 77-1348
10 as the committee deems important for uniform enforcement of
11 such sections and uniform special valuation of agricultural ~~real~~
12 property, land and horticultural land.

13 (4) Methods and recommendations developed by the advisory
14 committee shall provide for an annually updated analysis based on a
15 three-year average of the information used. The advisory committee
16 may develop recommendations for valuation methods which provide for
17 special valuation of land used for specialized agricultural and
18 horticultural crop production which is unique or localized to a
19 specific area. The recommendations shall be provided by October 1
20 each year.

21 (5) The Property Tax Administrator shall provide
22 administrative staff support and information as requested by
23 the advisory committee so long as provision of staff support
24 and information does not impair the ability of the Property Tax
25 Administrator to carry out other statutory obligations.

1 (6) Members shall be reimbursed for actual and necessary
2 expenses pursuant to sections 81-1174 to 81-1177.

3 Sec. 10. Section 77-1613.02, Reissue Revised Statutes of
4 Nebraska, is amended to read:

5 77-1613.02 The county assessor or county clerk shall
6 correct the assessment and tax rolls after action of the county
7 board of equalization. ~~The county board shall provide the county~~
8 ~~assessor or county clerk with a firmly bound book for the entry~~
9 ~~of corrections, each~~ Each correction being shall be made in
10 triplicate, each set of triplicate forms being consecutively
11 numbered, and there shall be entered upon such form all data
12 pertaining to the assessment which is to be corrected. The
13 correction book shall show all additions and reductions, the
14 amount of tax added or reduced, with the reason therefor, and the
15 page or pages of the tax rolls upon which such change is to be
16 made. The original copy shall be delivered to the county treasurer,
17 the duplicate copy to the county clerk, and the triplicate copy
18 shall remain in the firmly bound book in the office of the county
19 assessor. The correction book and the journal for recording each
20 entry shall be kept by the county assessor or county clerk. The
21 county assessor or county clerk shall provide upon demand a listing
22 showing each entry and sorted by tax year. The county treasurer
23 shall thereupon correct the tax roll to conform to the correction
24 copy and all changes shall be made in red ink, drawing a line
25 through the original or erroneous figures, but not erasing the

1 same. No county assessor shall reduce or increase the valuation of
2 any property, real or personal, without the approval of the county
3 board of equalization. Any county assessor who shall willfully
4 reduce or increase the valuation of any property, without the
5 approval of the county board of equalization, as provided in
6 this section, shall be guilty of a misdemeanor and shall, upon
7 conviction thereof, be fined not less than twenty dollars nor more
8 than one hundred dollars.

9 Sec. 11. Section 77-5018, Revised Statutes Cumulative
10 Supplement, 2006, is amended to read:

11 77-5018 (1) The commission may issue decisions and orders
12 which are supported by the evidence and appropriate for resolving
13 the matters in dispute. Every final decision and order adverse
14 to a party to the proceeding, rendered by the commission in a
15 case appealed to the commission, shall be in writing or stated
16 in the record and shall be accompanied by findings of fact and
17 conclusions of law. The findings of fact shall consist of a concise
18 statement of the conclusions upon each contested issue of fact.
19 Parties to the proceeding shall be notified of the decision and
20 order in person or by mail. A copy of the decision and order shall
21 be delivered or mailed upon request to each party or his or her
22 attorney of record. Any decision rendered by the commission shall
23 be certified to the county treasurer and to the officer charged
24 with the duty of preparing the tax list, and if and when such
25 decision becomes final, such officers shall correct their records

1 accordingly and the tax list pursuant to section 77-1613.02.

2 (2) The commission may, on its own motion, modify or
3 change its findings or orders, at any time before an appeal and
4 within ten days after the date of such findings or orders, for the
5 purpose of correcting any ambiguity, clerical error, or patent or
6 obvious error. The time for appeal shall not be lengthened because
7 of the correction unless the correction substantially changes the
8 findings or order.

9 Sec. 12. Original sections 72-258.03, 77-1233.04, and
10 77-1613.02, Reissue Revised Statutes of Nebraska, and sections
11 60-147, 77-201, 77-202.03, 77-1344, 77-1347.01, 77-1348, 77-1355,
12 and 77-5018, Revised Statutes Cumulative Supplement, 2006, are
13 repealed.

14 Sec. 13. The following section is outright repealed:
15 Section 77-1216, Reissue Revised Statutes of Nebraska.

16 Sec. 14. Since an emergency exists, this act takes effect
17 when passed and approved according to law.