

LEGISLATURE OF NEBRASKA

ONE HUNDREDTH LEGISLATURE

SECOND SESSION

**LEGISLATIVE BILL 778**

Introduced by Pirsch, 4.

Read first time January 09, 2008

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend  
2 sections 77-123, 77-1301, 77-1303, 77-1315, 77-1315.01,  
3 77-1317, 77-1318, 77-1502, 77-1507, 77-1510, 77-1613.04,  
4 77-3506.02, 77-5019, 77-5024.01, 77-5027, and 77-5029,  
5 Revised Statutes Cumulative Supplement, 2006, and  
6 sections 77-1311.03, 77-1504, 77-1514, and 77-5028,  
7 Revised Statutes Supplement, 2007; to change and  
8 eliminate provisions relating to property tax assessment  
9 and equalization; to harmonize provisions; to repeal  
10 the original sections; and to outright repeal section  
11 77-1504.01, Revised Statutes Cumulative Supplement, 2006.  
12 Be it enacted by the people of the State of Nebraska,

1           Section 1. Section 77-123, Revised Statutes Cumulative  
2 Supplement, 2006, is amended to read:

3           77-123 Omitted property means, for the current tax year,  
4 any taxable real property that was not assessed on March ~~19~~ 15 and  
5 any taxable tangible personal property that was not assessed  
6 on May 1. Omitted property also means any taxable real or  
7 tangible personal property that was not assessed for any prior  
8 tax year. Omitted property does not include property exempt under  
9 subdivisions (1)(a) through (d) of section 77-202, listing errors  
10 of an item of property on the assessment roll of the county  
11 assessor, or clerical errors as defined in section 77-128.

12          Sec. 2. Section 77-1301, Revised Statutes Cumulative  
13 Supplement, 2006, is amended to read:

14          77-1301 (1) All real property in this state subject to  
15 taxation shall be assessed as of January 1 at 12:01 a.m., which  
16 assessment shall be used as a basis of taxation until the next  
17 assessment.

18          (2) The county assessor shall complete the assessment of  
19 real property on or before March ~~19~~ 15 of each year.

20          Sec. 3. Section 77-1303, Revised Statutes Cumulative  
21 Supplement, 2006, is amended to read:

22          77-1303 (1) On or before March ~~19~~ 15 of each year, the  
23 county assessor or county clerk shall make up an assessment roll of  
24 the taxable real property in the county.

25          (2) The county assessor or county clerk shall enter in

1 the proper column, opposite each respective parcel, the name of the  
2 owner thereof so far as he or she is able to ascertain the same.  
3 The assessment roll shall contain columns in which may be shown the  
4 number of acres or lots and the value thereof, the improvements  
5 and the value thereof, the total value of the acres or lots and  
6 improvements, and the improvements on leased lands and the value  
7 and owner thereof and such other columns as may be required.

8           Sec. 4. Section 77-1311.03, Revised Statutes Supplement,  
9 2007, is amended to read:

10           77-1311.03 On or before March ~~19~~ 15 of each year, each  
11 county assessor shall conduct a systematic inspection and review  
12 by class or subclass of a portion of the taxable real property  
13 parcels in the county for the purpose of achieving uniform and  
14 proportionate valuations and assuring that the real property record  
15 data accurately reflects the property. The county assessor shall  
16 adjust the value of all other taxable real property parcels by  
17 class or subclass in the county so that the value of all real  
18 property is uniform and proportionate. The county assessor shall  
19 determine the portion to be inspected and reviewed each year to  
20 assure that all parcels of real property in the county have been  
21 inspected and reviewed no less frequently than every six years.

22           Sec. 5. Section 77-1315, Revised Statutes Cumulative  
23 Supplement, 2006, is amended to read:

24           77-1315 (1) The county assessor shall, after March ~~19~~ 15  
25 and on or before ~~June~~ May 1, implement adjustments to the real

1 property assessment roll for actions of the Tax Equalization and  
2 Review Commission.

3 (2) On or before ~~June 1,~~ May 10, the county assessor  
4 shall notify the owner of record as of ~~May~~ April 20 of every item  
5 of real property which has been assessed at a value different  
6 than in the previous year. Such notice shall be given by  
7 first-class mail addressed to such owner's last-known address.  
8 It shall identify the item of real property and state the old  
9 and new valuation, the date of convening of the county board of  
10 equalization, the dates for filing a protest, and the average level  
11 of value of all classes and subclasses of real property in the  
12 county as determined by the Tax Equalization and Review Commission.

13 (3) Immediately upon completion of the assessment roll,  
14 the county assessor shall post the taxable value of all parcels of  
15 real property and articles of tangible taxable personal property on  
16 the county web site, if any, and shall cause to be published in a  
17 newspaper of general circulation in the county a certification that  
18 the assessment roll is complete and notices of valuation changes  
19 have been mailed and posted on the county assessor's web site, if  
20 any, and provide the final date for filing valuation protests with  
21 the county board of equalization.

22 (4) The county assessor shall annually, on or before ~~June~~  
23 May 6, post in his or her office and, as designated by the county  
24 board, mail to a newspaper of general circulation and to licensed  
25 broadcast media in the county the assessment ratios as found

1 in his or her county as determined by the Tax Equalization and  
2 Review Commission and any other statistical measures, including,  
3 but not limited to, the assessment-to-sales ratio, the coefficient  
4 of dispersion, and the price-related differential.

5           Sec. 6. Section 77-1315.01, Revised Statutes Cumulative  
6 Supplement, 2006, is amended to read:

7           77-1315.01 After March ~~19~~ 15 and on or before July  
8 ~~25 or on or before August 10,~~ in counties that have adopted  
9 a resolution to extend the deadline for hearing protests under  
10 section 77-1502, the county assessor shall report to the county  
11 board of equalization any overvaluation or undervaluation of any  
12 real property. The county board of equalization shall consider the  
13 report in accordance with section 77-1504.

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

18           Sec. 7. Section 77-1317, Revised Statutes Cumulative  
19 Supplement, 2006, is amended to read:

20           77-1317 It shall be the duty of the county assessor to  
21 report to the county board of equalization all real property in his  
22 or her county that, for any reason, was omitted from the assessment  
23 roll for the current year, after March ~~19~~ 15, or any former year.  
24 The assessment shall be made by the county board of equalization  
25 in accordance with sections 77-1504 and 77-1507. After county board

1 of equalization action pursuant to section 77-1504 or 77-1507,  
2 the county assessor shall correct the assessment and tax rolls as  
3 provided in section 77-1613.02. No real property shall be assessed  
4 for any prior year under this section when such real property has  
5 changed ownership otherwise than by will, inheritance, or gift.

6 Sec. 8. Section 77-1318, Revised Statutes Cumulative  
7 Supplement, 2006, is amended to read:

8 77-1318 All taxes charged under section 77-1317 shall be  
9 exempt from any back interest or penalty and shall be collected in  
10 the same manner as other taxes levied upon real estate, except for  
11 taxes charged on improvements to real property made after September  
12 1, 1980. Interest at the rate provided in section 77-207 and the  
13 following penalties and interest on penalties for late reporting or  
14 failure to report such improvements pursuant to section 77-1318.01  
15 shall be collected in the same manner as other taxes levied  
16 upon real property. The penalty for late reporting or failure to  
17 report improvements made to real property after September 1, 1980,  
18 shall be as follows: (1) A penalty of twelve percent of the tax  
19 due on the improvements for each taxing period for improvements  
20 voluntarily filed or reported after March ~~19~~ 15 has passed; and  
21 (2) a penalty of twenty percent of the tax due on improvements  
22 for each taxing period for improvements not voluntarily reported  
23 for taxation purposes after March ~~19~~ 15 has passed. Interest at  
24 the rate specified in section 45-104.01, as such rate may from  
25 time to time be adjusted by the Legislature, shall be assessed

1 upon such penalty from the date of delinquency of the tax until  
2 paid. No penalty excluding interest shall be charged in excess  
3 of one thousand dollars per year. For purposes of this section,  
4 improvement shall mean any new construction of or change to an item  
5 of real property as defined in section 77-103.

6 Any additional taxes, penalties, or interest on penalties  
7 imposed pursuant to this section may be appealed in the same manner  
8 as appeals are made under section 77-1233.06.

9 Sec. 9. Section 77-1502, Revised Statutes Cumulative  
10 Supplement, 2006, is amended to read:

11 77-1502 (1) The county board of equalization shall meet  
12 for the purpose of reviewing and deciding written protests filed  
13 pursuant to this section beginning on or after ~~June~~ May 1 and  
14 ending on or before ~~July 25~~ August 10 of each year. Protests  
15 regarding real property or tangible taxable personal property shall  
16 be signed and filed after the county assessor's completion of  
17 the real property assessment roll required by section 77-1315 and  
18 on or before May 31. ~~June 30.~~ For protests of real property, a  
19 protest shall be filed for each parcel. ~~Protests regarding tangible~~  
20 ~~personal property shall be signed and filed on or before the last~~  
21 ~~date for filing the return required by section 77-1229. The county~~  
22 ~~board in a county with a population of more than one hundred~~  
23 ~~thousand inhabitants based upon the most recent federal decennial~~  
24 ~~census may adopt a resolution to extend the deadline for hearing~~  
25 ~~protests from July 25 to August 10. The resolution must be adopted~~

1 before July 25 and it will affect the time for hearing protests for  
2 that year only. By adopting such resolution, such county waives any  
3 right to petition the Tax Equalization and Review Commission for  
4 adjustment of a class or subclass of real property under section  
5 77-1504.01 for that year.

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

18 (3) No hearing of the county board of equalization on  
19 a protest filed under this section shall be held before a single  
20 commissioner or supervisor.

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

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, if prepared by the county clerk, shall be given to the  
13 county assessor on or before August ~~2~~18. The county assessor  
14 shall have no authority to make a change in the assessment rolls  
15 until there is in his or her possession a report which has been  
16 completed in the manner specified in this section. If the county  
17 assessor deems a report submitted by the county clerk incomplete,  
18 the county assessor shall return the same to the county clerk for  
19 proper preparation.

20 (5) On or before August ~~2~~, ~~or on or before~~ August 18,  
21 in a county that has adopted a resolution to extend the deadline  
22 ~~for hearing protests~~, the county clerk shall mail to the protester  
23 written notice of the board's decision. The notice shall contain  
24 a statement advising the protester that a report of the board's  
25 decision is available at the county clerk's or county assessor's

1 office, whichever is appropriate, and that a copy of the report may  
2 be used to complete an appeal to the Tax Equalization and Review  
3 Commission.

4 Sec. 10. Section 77-1504, Revised Statutes Supplement,  
5 2007, is amended to read:

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

14 The county board of equalization in taking action  
15 pursuant to this section may only consider the report of the county  
16 assessor pursuant to section 77-1315.01.

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

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

1 September 30. ~~if the county has adopted a resolution to extend~~  
2 ~~the deadline for hearing protests under section 77-1502.~~ Within  
3 seven days after the county board of equalization's final decision,  
4 the county clerk shall mail to the protester written notice of  
5 the decision. The notice shall contain a statement advising the  
6 protester that a report of the decision is available at the county  
7 clerk's or county assessor's office, whichever is appropriate, and  
8 that a copy of the report may be used to complete an appeal to the  
9 Tax Equalization and Review Commission.

10 The action of the county board of equalization upon a  
11 protest filed pursuant to this section may be appealed to the Tax  
12 Equalization and Review Commission on or before ~~October 15 or on or~~  
13 ~~before October 30.~~ ~~if the county has adopted a resolution to extend~~  
14 ~~the deadline for hearing protests under section 77-1502.~~

15 Sec. 11. Section 77-1507, Revised Statutes Cumulative  
16 Supplement, 2006, is amended to read:

17 77-1507 (1) The county board of equalization may meet at  
18 any time for the purpose of assessing any omitted real property  
19 that was not reported to the county assessor pursuant to section  
20 77-1318.01 and for correction of clerical errors as defined in  
21 section 77-128 that result in a change of assessed value. The  
22 county board of equalization shall give notice of the assessed  
23 value of the real property to the record owner or agent at his or  
24 her last-known address. For real property which has been omitted in  
25 the current year, the county board of equalization shall not send

1 notice pursuant to this section on or before ~~June~~ May 1.

2 Protests of the assessed value proposed for omitted real  
3 property pursuant to this section or a correction for clerical  
4 errors shall be filed with the county board of equalization within  
5 thirty days after the mailing of the notice. All provisions of  
6 section 77-1502 except dates for filing a protest, the period for  
7 hearing protests, and the date for mailing notice of the county  
8 board of equalization's decision are applicable to any protest  
9 filed pursuant to this section.

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

12 (a) For protested action, a notification to the protester  
13 of the board's final action advising the protester that a report  
14 of the board's final decision is available at the county clerk's  
15 or county assessor's office, whichever is appropriate, and that a  
16 copy of the report may be used to complete an appeal to the Tax  
17 Equalization and Review Commission; and

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

24 (3) The action of the county board of equalization upon  
25 a protest filed pursuant to this section may be appealed to the

1 Tax Equalization and Review Commission within thirty days after the  
2 board's final decision.

3 (4) Improvements to real property which were properly  
4 reported to the county assessor pursuant to section 77-1318.01 for  
5 the current year and were not added to the assessment roll by the  
6 county assessor on or before March ~~19~~ 15 shall only be added to the  
7 assessment roll by the county board of equalization from ~~June~~ May  
8 1 through ~~July 25~~. In counties that have adopted a resolution to  
9 extend the deadline for hearing protests under section 77-1502, the  
10 deadline of July 25 shall be extended to August 10.

11 Sec. 12. Section 77-1510, Revised Statutes Cumulative  
12 Supplement, 2006, is amended to read:

13 77-1510 Any action of the county board of equalization  
14 pursuant to section 77-1502 may be appealed to the Tax Equalization  
15 and Review Commission in accordance with section 77-5013 on or  
16 before ~~August 24 or on or before September 10.~~ if the county has  
17 adopted a resolution to extend the deadline for hearing protests  
18 under section 77-1502.

19 Sec. 13. Section 77-1514, Revised Statutes Supplement,  
20 2007, is amended to read:

21 77-1514 The county assessor shall prepare abstracts of  
22 the property assessment rolls of locally assessed property of  
23 his or her county on forms prescribed and furnished by the Tax  
24 Commissioner. The county assessor shall file the real property  
25 abstract with the Property Tax Administrator on or before March ~~19~~

1 15 and the personal property abstract on or before June 15. The  
2 abstracts shall show the taxable value of real or personal property  
3 in the county as determined by the county assessor and any other  
4 information as required by the Property Tax Administrator. The  
5 Property Tax Administrator, upon written request from the county  
6 assessor, may for good cause shown extend the final filing due date  
7 for the real property abstract and the statutory deadlines provided  
8 in section 77-5027. The Property Tax Administrator may extend the  
9 statutory deadline in section 77-5028 for a county if the deadline  
10 is extended for that county.

11           Sec. 14. Section 77-1613.04, Revised Statutes Cumulative  
12 Supplement, 2006, is amended to read:

13           77-1613.04 The county assessor after July 25, ~~or after~~  
14 August 10, in counties that have adopted a resolution to extend  
15 ~~the deadline for hearing protests under section 77-1502,~~ and with  
16 approval of the county board of equalization shall correct the  
17 assessment roll and the tax list, if necessary, in the case of  
18 a clerical error as defined in section 77-128 that results in a  
19 change in the value of the real property. Clerical errors that  
20 do not result in a change of value on the assessment roll may be  
21 corrected at any time by the county assessor. All corrections to  
22 the tax list shall be made as provided in section 77-1613.02.

23           Sec. 15. Section 77-3506.02, Revised Statutes Cumulative  
24 Supplement, 2006, is amended to read:

25           77-3506.02 After county board of equalization action

1 pursuant to ~~sections 77-1502 to 77-1504.01~~ section 77-1502 and  
2 on or before September 1 each year, the county assessor shall  
3 certify to the Department of Revenue the average assessed value of  
4 single-family residential property in the county for the current  
5 year for purposes of sections 77-3507 to 77-3509.

6           The county assessor shall determine the current average  
7 assessed value of single-family residential property from all  
8 real property records containing dwellings, mobile homes, and  
9 duplexes all of which are designed for occupancy as single-family  
10 residential property and any associated land not to exceed one  
11 acre.

12           The county assessor shall also report to the Department  
13 of Revenue the computed exempt amounts pursuant to section  
14 77-3501.01.

15           Sec. 16. Section 77-5019, Revised Statutes Cumulative  
16 Supplement, 2006, is amended to read:

17           77-5019 (1) Any party aggrieved by a final decision in  
18 a case appealed to the commission, any party aggrieved by a final  
19 decision of the commission on a petition, or any party aggrieved  
20 by an order of the commission issued pursuant to section 77-5020  
21 or sections 77-5023 to 77-5028 shall be entitled to judicial  
22 review in the Court of Appeals. Upon request of the county, the  
23 Attorney General may appear and represent the county or political  
24 subdivision in cases in which the commission is not a party.  
25 Nothing in this section shall be deemed to prevent resort to other

1 means of review, redress, or relief provided by law.

2 (2) (a) Proceedings for review shall be instituted by  
3 filing a petition and the appropriate docket fees in the Court  
4 of Appeals within thirty days after the date on which a final  
5 appealable order is entered by the commission. All parties of  
6 record shall be made parties to the proceedings for review. The  
7 commission shall only be made a party of record if the action  
8 complained of is an order issued by the commission pursuant to  
9 section ~~77-1504.01~~ ~~or~~ 77-5020 or sections 77-5023 to 77-5028.  
10 Summons shall be served on all parties within thirty days after  
11 the filing of the petition in the manner provided for service  
12 of a summons in section 25-510.02. The court, in its discretion,  
13 may permit other interested persons to intervene. No bond or  
14 undertaking is required for an appeal to the Court of Appeals.

15 (b) A petition for review shall set forth: (i) The name  
16 and mailing address of the petitioner; (ii) the name and mailing  
17 address of the county whose action is at issue or the commission;  
18 (iii) identification of the final decision at issue together with  
19 a duplicate copy of the final decision; (iv) the identification of  
20 the parties in the case that led to the final decision; (v) the  
21 facts to demonstrate proper venue; (vi) the petitioner's reasons  
22 for believing that relief should be granted; and (vii) a request  
23 for relief, specifying the type and extent of the relief requested.

24 (3) The filing of the petition or the service of summons  
25 upon the commission shall not stay enforcement of a decision. The

1 commission may order a stay. The court may order a stay after  
2 notice of the application for the stay to the commission and to  
3 all parties of record. The court may require the party requesting  
4 the stay to give bond in such amount and conditioned as the court  
5 directs.

6 (4) Upon receipt of a petition the date for submission  
7 of the official record shall be determined by the court. The  
8 commission shall prepare a certified copy of the official record of  
9 the proceedings had before the commission in the case. The official  
10 record, unless limited by the written request of the petitioner,  
11 shall include: (a) Notice of all proceedings; (b) any pleadings,  
12 motions, requests, preliminary or intermediate rulings and orders,  
13 and similar correspondence to or from the commission pertaining  
14 to the case; (c) the transcribed record of the hearing before  
15 the commission, including all exhibits and evidence introduced  
16 during the hearing, a statement of matters officially noticed  
17 by the commission during the proceeding, and all proffers of  
18 proof and objections and rulings thereon; and (d) the final order  
19 appealed from. The commission shall charge the petitioner with  
20 the reasonable direct cost or require the petitioner to pay the  
21 cost for preparing the official record for transmittal to the  
22 court in all cases except when the petitioner is not required to  
23 pay a filing fee. If payment is required, payment of the cost,  
24 as estimated by the commission, for preparation of the official  
25 record shall be paid to the commission prior to preparation of the

1 official record and the commission shall not transmit the official  
2 record to the court until payment of the actual costs of its  
3 preparation is received.

4 (5) The review shall be conducted by the court for error  
5 on the record of the commission. If the court determines that  
6 the interest of justice would be served by the resolution of any  
7 other issue not raised before the commission, the court may remand  
8 the case to the commission for further proceedings. The court may  
9 affirm, reverse, or modify the decision of the commission or remand  
10 the case for further proceedings.

11 (6) Appeals under this section shall be given precedence  
12 over all civil cases.

13 Sec. 17. Section 77-5024.01, Revised Statutes Cumulative  
14 Supplement, 2006, is amended to read:

15 77-5024.01 The commission shall give notice of the time  
16 and place of the first meeting held pursuant to ~~sections 77-1504.01~~  
17 ~~and section~~ section 77-5026 by publication in a newspaper of general  
18 circulation in the State of Nebraska. Such notice shall contain a  
19 statement that the agenda shall be readily available for public  
20 inspection at the principal office of the commission during normal  
21 business hours. The agenda shall be continually revised to remain  
22 current. The commission may thereafter modify the agenda and need  
23 only provide notice of the meeting to the affected counties in the  
24 manner provided in section ~~77-1504.01~~ ~~or~~ 77-5026. The commission  
25 shall publish in its notice a list of those counties certified

1 under section 77-5027 as having assessments which may fail to  
2 satisfy the requirements of law.

3           Sec. 18. Section 77-5027, Revised Statutes Cumulative  
4 Supplement, 2006, is amended to read:

5           77-5027 (1) The commission shall, pursuant to section  
6 77-5026, raise or lower the valuation of any class or subclass  
7 of real property in a county when it is necessary to achieve  
8 equalization.

9           (2) On or before ~~nineteen~~ sixteen days following  
10 the final filing due date for the abstract of assessment for  
11 real property pursuant to section 77-1514, the Property Tax  
12 Administrator shall prepare and deliver to the commission and to  
13 each county assessor his or her annual reports and opinions.

14           (3) The annual reports and opinions of the Property  
15 Tax Administrator shall contain statistical and narrative reports  
16 informing the commission of the level of value and the quality of  
17 assessment of the classes and subclasses of real property within  
18 the county and a certification of the opinion of the Property  
19 Tax Administrator regarding the level of value and quality of  
20 assessment of the classes and subclasses of real property in the  
21 county.

22           (4) In addition to an opinion of level of value and  
23 quality of assessment in the county, the Property Tax Administrator  
24 may make nonbinding recommendations for consideration by the  
25 commission.

1           (5) The Property Tax Administrator shall employ the  
2 methods specified in section 77-112, the comprehensive assessment  
3 ratio study specified in section 77-1327, other statistical  
4 studies, and an analysis of the assessment practices employed  
5 by the county assessor. If necessary to determine the level of  
6 value and quality of assessment in a county, the Property Tax  
7 Administrator may use sales of comparable real property in market  
8 areas similar to the county or area in question or from another  
9 county as indicators of the level of value and the quality of  
10 assessment in a county. The Property Tax Administrator may use  
11 any other relevant information in providing the annual reports and  
12 opinions to the commission.

13           Sec. 19. Section 77-5028, Revised Statutes Supplement,  
14 2007, is amended to read:

15           77-5028 After a hearing conducted pursuant to section  
16 77-5026, the commission shall enter its order based on information  
17 presented to it at the hearing. The order of the commission shall  
18 be sent by certified mail to the county assessor and by regular  
19 mail to the county clerk and chairperson of the county board on or  
20 before ~~May 15~~ April 25 of each year or the date determined by the  
21 Property Tax Administrator if an extension is ordered pursuant to  
22 section 77-1514, unless the offices of the commission are closed,  
23 then the order of the commission shall be sent by the end of the  
24 next day the commission's offices are open. The order shall specify  
25 the percentage increase or decrease and the class or subclass of

1 real property affected or the corrections or adjustments to be made  
2 to each parcel of real property in the class or subclass affected.  
3 The specified changes shall be made by the county assessor to each  
4 parcel of real property in the county so affected.

5 Sec. 20. Section 77-5029, Revised Statutes Cumulative  
6 Supplement, 2006, is amended to read:

7 77-5029 On or before ~~June~~ May 5 of each year, the county  
8 assessor of any county adjusted by an order of the commission shall  
9 recertify the county abstract of assessment to the Property Tax  
10 Administrator. On or before August 1 of each year, the Property Tax  
11 Administrator shall certify to the commission that any order issued  
12 pursuant to sections 77-5023 to 77-5028 was or was not implemented  
13 by the county assessor as of June 1 of each year pursuant to  
14 section 77-1315. The Property Tax Administrator shall audit the  
15 records of the county assessor to determine whether the orders were  
16 implemented.

17 Sec. 21. Original sections 77-123, 77-1301, 77-1303,  
18 77-1315, 77-1315.01, 77-1317, 77-1318, 77-1502, 77-1507, 77-1510,  
19 77-1613.04, 77-3506.02, 77-5019, 77-5024.01, 77-5027, and 77-5029,  
20 Revised Statutes Cumulative Supplement, 2006, and sections  
21 77-1311.03, 77-1504, 77-1514, and 77-5028, Revised Statutes  
22 Supplement, 2007, are repealed.

23 Sec. 22. The following section is outright repealed:  
24 Section 77-1504.01, Revised Statutes Cumulative Supplement, 2006.