

LEGISLATURE OF NEBRASKA

ONE HUNDRED SECOND LEGISLATURE

FIRST SESSION

**LEGISLATIVE BILL 361**

Introduced by Cornett, 45; Hadley, 37; Louden, 49; Pirsch, 4; Utter, 33.

Read first time January 13, 2011

Committee: Revenue

A BILL

- 1 FOR AN ACT relating to the Tax Equalization and Review Commission; to
- 2 amend section 77-5004, Revised Statutes Cumulative
- 3 Supplement, 2010; to set the salary of commissioners; to
- 4 repeal the original section; and to declare an emergency.
- 5 Be it enacted by the people of the State of Nebraska,

1                   Section 1. Section 77-5004, Revised Statutes Cumulative  
2 Supplement, 2010, is amended to read:

3                   77-5004 (1) Each commissioner shall be a qualified voter  
4 and resident of the state and, for each commissioner representing a  
5 congressional district, a domiciliary of the district he or she  
6 represents.

7                   (2) Each commissioner shall devote his or her full time  
8 and efforts to the discharge of his or her duties and shall not hold  
9 any other office under the laws of this state, any city or county in  
10 this state, or the United States Government while serving on the  
11 commission. Each commissioner shall possess:

12                   (a) Appropriate knowledge of terms commonly used in or  
13 related to real property appraisal and of the writing of appraisal  
14 reports;

15                   (b) Adequate knowledge of depreciation theories, cost  
16 estimating, methods of capitalization, and real property appraisal  
17 mathematics;

18                   (c) An understanding of the principles of land economics,  
19 appraisal processes, and problems encountered in the gathering,  
20 interpreting, and evaluating of data involved in the valuation of  
21 real property, including complex industrial properties and mass  
22 appraisal techniques;

23                   (d) Knowledge of the law relating to taxation, civil and  
24 administrative procedure, due process, and evidence in Nebraska;

25                   (e) At least thirty hours of successfully completed class

1 hours in courses of study, approved by the Real Property Appraiser  
2 Board, which relate to appraisal and which include the fifteen-hour  
3 National Uniform Standards of Professional Appraisal Practice Course.  
4 If a commissioner has not received such training prior to his or her  
5 appointment, such training shall be completed within one year after  
6 appointment; and

7 (f) Such other qualifications and skills as reasonably  
8 may be requisite for the effective and reliable performance of the  
9 commission's duties.

10 (3) One commissioner shall possess any certification or  
11 training required to become a licensed residential real property  
12 appraiser as set forth in section 76-2230.

13 ~~(4) Prior to January 1, 2002, the chairperson, and on and~~  
14 ~~after January 1, 2002, at~~ At least two commissioners, shall have been  
15 engaged in the practice of law in the State of Nebraska for at least  
16 five years, which may include prior service as a judge, and shall be  
17 currently admitted to practice before the Nebraska Supreme Court.

18 (5) No commissioner or employee of the commission shall  
19 hold any position of profit or engage in any occupation or business  
20 interfering with or inconsistent with his or her duties as a  
21 commissioner or employee. A person is not eligible for appointment  
22 and may not hold the office of commissioner or be appointed by the  
23 commission to or hold any office or position under the commission if  
24 he or she holds any official office or position.

25 (6)(a) Each commissioner who meets the requirements of

1 subsection (4) of this section ~~on or after January 1, 2002,~~ shall  
2 annually attend a seminar or class of at least two days' duration  
3 that is:

4 (i) Sponsored by a recognized assessment or appraisal  
5 organization, in each of these areas: Utility and railroad appraisal;  
6 appraisal of complex industrial properties; appraisal of other hard  
7 to assess properties; and mass appraisal, residential or agricultural  
8 appraisal, or assessment administration; or

9 (ii) Pertaining to management, law, civil or  
10 administrative procedure, or other knowledge or skill necessary for  
11 performing the duties of the office.

12 (b) Each commissioner who does not meet the requirements  
13 of subsection (4) of this section ~~on or after January 1, 2002,~~ shall  
14 within two years after his or her appointment attend at least thirty  
15 hours of instruction that constitutes training for judges or  
16 administrative law judges.

17 (7) The commissioners shall be considered employees of  
18 the state for purposes of sections 81-1320 to 81-1328 and 84-1601 to  
19 84-1615.

20 (8) The commissioners shall be reimbursed as prescribed  
21 in sections 81-1174 to 81-1177 for their actual and necessary  
22 expenses in the performance of their official duties pursuant to the  
23 Tax Equalization and Review Commission Act.

24 (9) The annual salary of each commissioner shall be  
25 eighty-six thousand five hundred dollars.

1                   Sec. 2. Original section 77-5004, Revised Statutes  
2 Cumulative Supplement, 2010, is repealed.

3                   Sec. 3. Since an emergency exists, this act takes effect  
4 when passed and approved according to law.