

One Hundred Third Legislature - Second Session - 2014

Introducer's Statement of Intent

LB733

Chairperson: Senator Galen Hadley

Committee: Revenue

Date of Hearing: January 23, 2014

The following constitutes the reasons for this bill and the purposes which are sought to be accomplished thereby:

Counties use professionally accepted mass appraisal techniques to set values on real property for purposes of taxation. To assist with the valuation of unique or specialized property, some counties contract with firms or outside individuals who do not hold Nebraska appraisers certificates. The Mass Assessment Act would provide an opportunity for those persons to obtain a credential reflecting their expertise in the field of mass appraisal. Because the credential would solely apply to mass appraisal of property for tax assessment purposes, holders of this credential would be exempt from the requirements of the Nebraska Real Property Appraiser Act.

Principal Introducer: _____

Senator Paul Schumacher