

LEGISLATURE OF NEBRASKA
ONE HUNDRED FIFTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 885

FINAL READING

Introduced by Harr, 8.

Read first time January 08, 2018

Committee: Revenue

- 1 A BILL FOR AN ACT relating to revenue and taxation; to amend section
- 2 77-1502, Revised Statutes Cumulative Supplement, 2016; to change
- 3 provisions relating to property tax protests; to provide an
- 4 operative date; and to repeal the original section.
- 5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-1502, Revised Statutes Cumulative Supplement,
2 2016, is amended to read:

3 77-1502 (1) The county board of equalization shall meet for the
4 purpose of reviewing and deciding written protests filed pursuant to this
5 section beginning on or after June 1 and ending on or before July 25 of
6 each year. Protests regarding real property shall be signed and filed
7 after the county assessor's completion of the real property assessment
8 roll required by section 77-1315 and on or before June 30. For protests
9 of real property, a protest shall be filed for each parcel. Protests
10 regarding taxable tangible personal property returns filed pursuant to
11 section 77-1229 from January 1 through May 1 shall be signed and filed on
12 or before June 30. The county board in a county with a population of more
13 than one hundred thousand inhabitants based upon the most recent federal
14 decennial census may adopt a resolution to extend the deadline for
15 hearing protests from July 25 to August 10. The resolution must be
16 adopted before July 25 and it will affect the time for hearing protests
17 for that year only. By adopting such resolution, such county waives any
18 right to petition the Tax Equalization and Review Commission for
19 adjustment of a class or subclass of real property under section
20 77-1504.01 for that year.

21 (2) Each protest shall be signed and filed with the county clerk of
22 the county where the property is assessed. The protest shall contain or
23 have attached a statement of the reason or reasons why the requested
24 change should be made and a description of the property to which the
25 protest applies. If the property is real property, a description adequate
26 to identify each parcel shall be provided. If the property is tangible
27 personal property, a physical description of the property under protest
28 shall be provided. If the protest does not contain or have attached the
29 statement of the reason or reasons for the protest or the applicable
30 description of the property, the protest shall be dismissed by the county
31 board of equalization. The protest shall also indicate whether the person

1 signing the protest is an owner of the property or a person authorized to
2 protest on behalf of the owner. If the person signing the protest is a
3 person authorized to protest on behalf of the owner, such person shall
4 provide the authorization with the protest. If the person signing the
5 protest is not an owner of the property or a person authorized to protest
6 on behalf of the owner, the county clerk shall mail a copy of the protest
7 to the owner of the property at the address to which the property tax
8 statements are mailed.

9 (3) Beginning January 1, 2014, in counties with a population of at
10 least one hundred fifty thousand inhabitants according to the most recent
11 federal decennial census, for a protest regarding real property, each
12 protester shall be afforded the opportunity to meet in person with the
13 county board of equalization or a referee appointed under section
14 77-1502.01 to provide information relevant to the protested property
15 value.

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

19 (5) The county clerk or county assessor shall prepare a separate
20 report on each protest. The report shall include (a) a description
21 adequate to identify the real property or a physical description of the
22 tangible personal property to which the protest applies, (b) any
23 recommendation of the county assessor for action on the protest, (c) if a
24 referee is used, the recommendation of the referee, (d) the date the
25 county board of equalization heard the protest, (e) the decision made by
26 the county board of equalization, (f) the date of the decision, and (g)
27 the date notice of the decision was mailed to the protester. The report
28 shall contain, or have attached to it, a statement, signed by the
29 chairperson of the county board of equalization, describing the basis
30 upon which the board's decision was made. The report shall have attached
31 to it a copy of that portion of the property record file which

1 substantiates calculation of the protested value unless the county
2 assessor certifies to the county board of equalization that a copy is
3 maintained in either electronic or paper form in his or her office. One
4 copy of the report, if prepared by the county clerk, shall be given to
5 the county assessor on or before August 2. The county assessor shall have
6 no authority to make a change in the assessment rolls until there is in
7 his or her possession a report which has been completed in the manner
8 specified in this section. If the county assessor deems a report
9 submitted by the county clerk incomplete, the county assessor shall
10 return the same to the county clerk for proper preparation.

11 (6) On or before August 2, or on or before August 18 in a county
12 that has adopted a resolution to extend the deadline for hearing
13 protests, the county clerk shall mail to the protester written notice of
14 the board's decision. The notice shall contain a statement advising the
15 protester that a report of the board's decision is available at the
16 county clerk's or county assessor's office, whichever is appropriate. If
17 the protester is not an owner of the property involved in the protest or
18 a person authorized to protest on behalf of the owner, the county clerk
19 shall also mail written notice of the board's decision to the owner of
20 such property at the address to which the property tax statements are
21 mailed.

22 Sec. 2. This act becomes operative on January 1, 2019.

23 Sec. 3. Original section 77-1502, Revised Statutes Cumulative
24 Supplement, 2016, is repealed.