

LEGISLATURE OF NEBRASKA
ONE HUNDRED SIXTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 4

FINAL READING
(SECOND)

Introduced by Stinner, 48.

Read first time January 10, 2019

Committee: Revenue

1 A BILL FOR AN ACT relating to the Tax Equalization and Review Commission
2 Act; to amend sections 77-5004 and 77-5013, Reissue Revised Statutes
3 of Nebraska; to provide for mileage reimbursement as prescribed; to
4 change filing fees as prescribed; to eliminate provisions relating
5 to notice; to repeal the original sections; to outright repeal
6 section 77-5015.01, Reissue Revised Statutes of Nebraska; and to
7 declare an emergency.
8 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-5004, Reissue Revised Statutes of Nebraska, is
2 amended to read:

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

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

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

13 (b) Adequate knowledge of depreciation theories, cost estimating,
14 methods of capitalization, and real property appraisal mathematics;

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

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

21 (e) At least thirty hours of successfully completed class hours in
22 courses of study, approved by the Real Property Appraiser Board, which
23 relate to appraisal and which include the fifteen-hour National Uniform
24 Standards of Professional Appraisal Practice Course. If a commissioner
25 has not received such training prior to his or her appointment, such
26 training shall be completed within one year after appointment; and

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

30 (3) At least one commissioner shall possess the certification or
31 training required to become a licensed residential real property

1 appraiser as set forth in section 76-2230.

2 (4) At least one commissioner shall have been engaged in the
3 practice of law in the State of Nebraska for at least five years, which
4 may include prior service as a judge, and shall be currently admitted to
5 practice before the Nebraska Supreme Court.

6 (5) No commissioner or employee of the commission shall hold any
7 position of profit or engage in any occupation or business interfering
8 with or inconsistent with his or her duties as a commissioner or
9 employee. A person is not eligible for appointment and may not hold the
10 office of commissioner or be appointed by the commission to or hold any
11 office or position under the commission if he or she holds any official
12 office or position.

13 (6) Each commissioner shall annually attend a seminar or class of at
14 least two days' duration that is:

15 (a) Sponsored by a recognized assessment or appraisal organization,
16 in each of these areas: Utility and railroad appraisal; appraisal of
17 complex industrial properties; appraisal of other hard to assess
18 properties; and mass appraisal, residential or agricultural appraisal, or
19 assessment administration; or

20 (b) Pertaining to management, law, civil or administrative
21 procedure, or other knowledge or skill necessary for performing the
22 duties of the office.

23 (7) Each commissioner shall within two years after his or her
24 appointment attend at least thirty hours of instruction that constitutes
25 training for judges or administrative law judges.

26 (8) The commissioners shall be considered employees of the state for
27 purposes of sections 81-1320 to 81-1328 and 84-1601 to 84-1615.

28 (9) The commissioners shall be reimbursed as prescribed in sections
29 81-1174 to 81-1177 for their actual and necessary expenses in the
30 performance of their official duties pursuant to the Tax Equalization and
31 Review Commission Act.

1 (10) Due to the domicile requirements of subsection (1) of this
2 section and subsection (1) of section 77-5003, each commissioner shall be
3 reimbursed for mileage at the rate provided in section 81-1176 for actual
4 round trip travel from the commissioner's residence to the state office
5 building described in section 81-1108.37 or to the location of any
6 hearing or other official business of the commission. Reimbursements
7 under this subsection shall be made from the Tax Equalization and Review
8 Commission Cash Fund.

9 Sec. 2. Section 77-5013, Reissue Revised Statutes of Nebraska, is
10 amended to read:

11 77-5013 (1) The commission obtains exclusive jurisdiction over an
12 appeal or petition when:

13 (a) The commission has the power or authority to hear the appeal or
14 petition;

15 (b) An appeal or petition is timely filed;

16 (c) The filing fee, if applicable, is timely received and thereafter
17 paid; and

18 (d) In the case of an appeal, a copy of the decision, order,
19 determination, or action appealed from, or other information that
20 documents the decision, order, determination, or action appealed from, is
21 timely filed.

22 Only the requirements of this subsection shall be deemed
23 jurisdictional.

24 (2) A petition, an appeal, or the information required by
25 subdivision (1)(d) of this section is timely filed and the filing fee, if
26 applicable, is timely received if placed in the United States mail,
27 postage prepaid, with a legible postmark for delivery to the commission,
28 or received by the commission, on or before the date specified by law for
29 filing the appeal or petition. If no date is otherwise provided by law,
30 then an appeal shall be filed within thirty days after the decision,
31 order, determination, or action appealed from is made.

1 (3) Except as provided in subsection (4) of this section, filing
2 fees shall be as follows:

3 (a) For each appeal or petition regarding the taxable value of a
4 parcel of real property, the filing fee shall be:

5 (i) Forty dollars if the taxable value of the parcel is less than
6 two hundred fifty thousand dollars;

7 (ii) Fifty dollars if the taxable value of the parcel is at least
8 two hundred fifty thousand dollars but less than five hundred thousand
9 dollars;

10 (iii) Sixty dollars if the taxable value of the parcel is at least
11 five hundred thousand dollars but less than one million dollars; or

12 (iv) Eighty-five dollars if the taxable value of the parcel is at
13 least one million dollars; or

14 (b) For any other appeal or petition filed with the commission, the
15 filing fee shall be forty dollars.

16 (4) No (3) The filing fee for each appeal or petition filed with the
17 commission is twenty-five dollars, except that no filing fee shall be
18 required for an appeal by a county assessor, the Tax Commissioner, or the
19 Property Tax Administrator acting in his or her official capacity or a
20 county board of equalization acting in its official capacity.

21 (5) (4) The form and requirements for execution of an appeal or
22 petition may be specified by the commission in its rules and regulations.

23 Sec. 3. Original sections 77-5004 and 77-5013, Reissue Revised
24 Statutes of Nebraska, are repealed.

25 Sec. 4. The following section is outright repealed: Section
26 77-5015.01, Reissue Revised Statutes of Nebraska.

27 Sec. 5. Since an emergency exists, this act takes effect when
28 passed and approved according to law.