

LEGISLATURE OF NEBRASKA
ONE HUNDRED SEVENTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 291

FINAL READING

Introduced by Friesen, 34.

Read first time January 12, 2021

Committee: Revenue

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

1 Section 1. Section 77-1502, Reissue Revised Statutes of Nebraska, is
2 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 made on a form prescribed by the Tax
22 Commissioner, signed, and filed with the county clerk of the county where
23 the property is assessed. It shall be acceptable for a county to create
24 its own form, including an electronic form, as long as the form captures
25 the information required by this subsection. The protest shall contain or
26 have attached a statement of the reason or reasons why the requested
27 change should be made, including the requested valuation, and a
28 description of the property to which the protest applies. If the property
29 is real property, a description adequate to identify each parcel shall be
30 provided. If the property is tangible personal property, a physical
31 description of the property under protest shall be provided. If the

1 protest does not contain or have attached the statement of the reason or
2 reasons for the protest, including the requested valuation, or the
3 applicable description of the property, the protest shall be dismissed by
4 the county board of equalization. Counties may make reasonable efforts to
5 contact protesters who have timely filed a protest but have either filed
6 incomplete information or not used the required form. The protest shall
7 also indicate whether the person signing the protest is an owner of the
8 property or a person authorized to protest on behalf of the owner. If the
9 person signing the protest is a person authorized to protest on behalf of
10 the owner, such person shall provide the authorization with the protest.
11 If the person signing the protest is not an owner of the property or a
12 person authorized to protest on behalf of the owner, the county clerk
13 shall mail a copy of the protest to the owner of the property at the
14 address to which the property tax statements are mailed.

15 (3) Beginning January 1, 2014, in counties with a population of at
16 least one hundred fifty thousand inhabitants according to the most recent
17 federal decennial census, for a protest regarding real property, each
18 protester shall be afforded the opportunity to meet in person with the
19 county board of equalization or a referee appointed under section
20 77-1502.01 to provide information relevant to the protested property
21 value.

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

25 (5) The county clerk or county assessor shall prepare a separate
26 report on each protest. The report shall include (a) a description
27 adequate to identify the real property or a physical description of the
28 tangible personal property to which the protest applies, (b) any
29 recommendation of the county assessor for action on the protest, (c) if a
30 referee is used, the recommendation of the referee, (d) the date the
31 county board of equalization heard the protest, (e) the decision made by

1 the county board of equalization, (f) the date of the decision, and (g)
2 the date notice of the decision was mailed to the protester. The report
3 shall contain, or have attached to it, a statement, signed by the
4 chairperson of the county board of equalization, describing the basis
5 upon which the board's decision was made. The report shall have attached
6 to it a copy of that portion of the property record file which
7 substantiates calculation of the protested value unless the county
8 assessor certifies to the county board of equalization that a copy is
9 maintained in either electronic or paper form in his or her office. One
10 copy of the report, if prepared by the county clerk, shall be given to
11 the county assessor on or before August 2. The county assessor shall have
12 no authority to make a change in the assessment rolls until there is in
13 his or her possession a report which has been completed in the manner
14 specified in this section. If the county assessor deems a report
15 submitted by the county clerk incomplete, the county assessor shall
16 return the same to the county clerk for proper preparation.

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

28 Sec. 2. This act becomes operative on January 1, 2022.

29 Sec. 3. Original section 77-1502, Reissue Revised Statutes of
30 Nebraska, is repealed.