

E AND R AMENDMENTS TO LB 147

Introduced by Ballard, 21, Chairman Enrollment and Review

1           1. Strike the original sections and insert the following new  
2 sections:

3           Section 1. Section 77-1736.06, Revised Statutes Supplement, 2023, is  
4 amended to read:

5           77-1736.06 The following procedure shall apply when making a  
6 property tax refund:

7           (1)(a) ~~(1)~~ Within thirty days of the entry of a final nonappealable  
8 order, an unprotested determination of a county assessor, an unappealed  
9 decision of a county board of equalization, or other final action  
10 requiring a refund of real or personal property taxes paid or, for  
11 property valued by the state, within thirty days of a recertification of  
12 value by the Property Tax Administrator pursuant to section 77-1775 or  
13 77-1775.01, the county assessor shall determine the amount of refund due  
14 the person entitled to the refund, certify that amount to the county  
15 treasurer, and send a copy of such certification to the person entitled  
16 to the refund.

17           (b) Within thirty days from the date the county assessor certifies  
18 the amount of the refund, the county treasurer shall notify each  
19 political subdivision, including any school district receiving a  
20 distribution pursuant to section 79-1073 and any land bank receiving real  
21 property taxes pursuant to subdivision (3)(a) of section 18-3411, of its  
22 respective share of the refund, except that for any political subdivision  
23 whose share of the refund is two hundred dollars or less, the county  
24 board may waive this notice requirement, and that for any political  
25 subdivision whose share of the refund is one thousand dollars or less,  
26 the governing body of the political subdivision may waive this notice  
27 requirement by notifying the county treasurer in writing. Notification

1 shall be by (i) first-class mail, postage prepaid, to the last-known  
2 address of record of the political subdivision or (ii) electronic means  
3 if requested in writing by the governing body of the political  
4 subdivision.

5 (c) The county treasurer shall pay the refund from funds in his or  
6 her possession belonging to any political subdivision, including any  
7 school district receiving a distribution pursuant to section 79-1073 and  
8 any land bank receiving real property taxes pursuant to subdivision (3)  
9 (a) of section 18-3411, which received any part of the tax or penalty  
10 being refunded. If sufficient funds are not available, the county  
11 treasurer shall register the refund or portion thereof which remains  
12 unpaid as a claim against such political subdivision and shall issue the  
13 person entitled to the refund a receipt for the registration of the  
14 claim;

15 (2) The refund of a tax or penalty or the receipt for the  
16 registration of a claim made or issued pursuant to this section shall be  
17 satisfied in full as soon as practicable. If a receipt for the  
18 registration of a claim is given:

19 (a) The governing body of the political subdivision shall make  
20 provisions in its next budget for the amount of such claim; or

21 (b) If mutually agreed to by the governing body of the political  
22 subdivision and the person holding the receipt, such receipt shall be  
23 applied to satisfy any tax levied or assessed by that political  
24 subdivision which becomes due from the person holding the receipt until  
25 the claim is satisfied in full;

26 (3) The county treasurer shall mail the refund or the receipt by  
27 first-class mail, postage prepaid, to the last-known address of the  
28 person entitled thereto. Multiple refunds to the same person may be  
29 combined into one refund. If a refund is not claimed by June 1 of the  
30 year following the year of mailing, the refund shall be canceled and the  
31 resultant amount credited to the various funds originally charged;

1 (4) When the refund involves property valued by the state, the Tax  
2 Commissioner shall be authorized to negotiate a settlement of the amount  
3 of the refund or claim due pursuant to this section on behalf of the  
4 political subdivision from which such refund or claim is due. Any  
5 political subdivision which does not agree with the settlement terms as  
6 negotiated may reject such terms, and the refund or claim due from the  
7 political subdivision then shall be satisfied as set forth in this  
8 section as if no such negotiation had occurred;

9 (5) In the event that the Legislature appropriates state funds to be  
10 disbursed for the purposes of satisfying all or any portion of any refund  
11 or claim, the Tax Commissioner shall order the county treasurer to  
12 disburse such refund amounts directly to the persons entitled to the  
13 refund in partial or total satisfaction of such persons' claims. The  
14 county treasurer shall disburse such amounts within forty-five days after  
15 receipt thereof;

16 (6) If all or any portion of the refund is reduced by way of  
17 settlement or forgiveness by the person entitled to the refund, the  
18 proportionate amount of the refund that was paid by an appropriation of  
19 state funds shall be reimbursed by the county treasurer to the State  
20 Treasurer within forty-five days after receipt of the settlement  
21 agreement or receipt of the forgiven refund. The amount so reimbursed  
22 shall be credited to the General Fund; and

23 (7) For any refund or claim due under this section, interest shall  
24 accrue on the unpaid balance at the rate of fourteen percent beginning  
25 thirty days after the date the county assessor certifies the amount of  
26 refund based upon the final nonappealable order or other action approving  
27 the refund.

28 Sec. 2. Original section 77-1736.06, Revised Statutes Supplement,  
29 2023, is repealed.

30 2. On page 1, line 2, strike "77-1736.06, Revised Statutes  
31 Cumulative Supplement, 2022;" and insert "77-1736.06, Revised Statutes

1 Supplement, 2023;".