

LEGISLATIVE BILL 317

Approved by the Governor March 5, 2024

Introduced by von Gillern, 4; DeKay, 40; Holdcroft, 36; Sanders, 45; Wayne, 13.

A BILL FOR AN ACT relating to county assessors; to amend section 77-1311.03, Reissue Revised Statutes of Nebraska; to change provisions relating to the inspection of real property; and to repeal the original section.
Be it enacted by the people of the State of Nebraska,

Section 1. Section 77-1311.03, Reissue Revised Statutes of Nebraska, is amended to read:

77-1311.03 On or before March 19 of each year, each county assessor shall conduct a systematic inspection and review by class or subclass of a portion of the taxable real property parcels in the county for the purpose of achieving uniform and proportionate valuations and assuring that the real property record data accurately reflects the property, except beginning January 1, 2014, in any county with a population of at least one hundred fifty thousand inhabitants according to the most recent federal decennial census, the inspection and review shall be conducted on or before March 25. The county assessor shall adjust the value of all other taxable real property parcels by class or subclass in the county so that the value of all real property is uniform and proportionate. The county assessor shall determine the portion to be inspected and reviewed each year to assure that all parcels of real property in the county have been inspected and reviewed no less frequently than every six years. Inspection of real property shall be completed in the manner as directed by the county assessor.

Sec. 2. Original section 77-1311.03, Reissue Revised Statutes of Nebraska, is repealed.