

AMENDMENTS TO LB1019

Introduced by Government, Military and Veterans Affairs.

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

3           **Section 1.** Section 77-1311.03, Revised Statutes Cumulative  
4 Supplement, 2024, is amended to read:

5           77-1311.03 (1) On or before March 19 of each year, each county  
6 assessor shall conduct a systematic inspection and review by class or  
7 subclass of a portion of the taxable real property parcels in the county  
8 for the purpose of achieving uniform and proportionate valuations and  
9 assuring that the real property record data accurately reflects the  
10 property, except beginning January 1, 2014, in any county with a  
11 population of at least one hundred fifty thousand inhabitants according  
12 to the most recent federal decennial census, the inspection and review  
13 shall be conducted on or before March 25. The county assessor shall  
14 adjust the value of all other taxable real property parcels by class or  
15 subclass in the county so that the value of all real property is uniform  
16 and proportionate. The county assessor shall determine the portion to be  
17 inspected and reviewed each year to assure that all parcels of real  
18 property in the county have been inspected and reviewed no less  
19 frequently than every six years. Inspection of real property shall be  
20 completed in the manner as directed by the county assessor.

21           (2) The county assessor shall not be liable to prosecution for  
22 trespass for any inspection of real property conducted pursuant to this  
23 section if the county assessor:

24           (a) Provides advance written notice of the inspection to the owner  
25 of the property; or

26           (b) Publishes notice of the inspection in a legal newspaper of  
27 general circulation in the county.

1           (3) The county assessor shall not enter an enclosed building for the  
2           purpose of conducting an inspection pursuant to this section without the  
3           express permission of the property owner or occupant.

4           **Sec. 2.** Original section 77-1311.03, Revised Statutes Cumulative  
5           Supplement, 2024, is repealed.