

AMENDMENTS TO LB803

(Amendments to Standing Committee amendments, AM2651)

Introduced by Dorn, 30.

1 1. Insert the following new section:

2 **Sec. 14.** Section 77-1311.03, Revised Statutes Cumulative Supplement,
3 2024, is amended to read:

4 77-1311.03 (1) On or before March 19 of each year, each county
5 assessor shall conduct a systematic inspection and review by class or
6 subclass of a portion of the taxable real property parcels in the county
7 for the purpose of achieving uniform and proportionate valuations and
8 assuring that the real property record data accurately reflects the
9 property, except beginning January 1, 2014, in any county with a
10 population of at least one hundred fifty thousand inhabitants according
11 to the most recent federal decennial census, the inspection and review
12 shall be conducted on or before March 25. The county assessor shall
13 adjust the value of all other taxable real property parcels by class or
14 subclass in the county so that the value of all real property is uniform
15 and proportionate. The county assessor shall determine the portion to be
16 inspected and reviewed each year to assure that all parcels of real
17 property in the county have been inspected and reviewed no less
18 frequently than every six years. Inspection of real property shall be
19 completed in the manner as directed by the county assessor.

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

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

25 (b) Publishes notice of the inspection in a legal newspaper of
26 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 2. Renumber the remaining sections and correct internal references
5 accordingly.

6 3. Correct the operative date and repealer sections so that the
7 section added by this amendment becomes operative three calendar months
8 after the adjournment of this legislative session.