

LEGISLATIVE BILL 397

Approved by the Governor March 13, 1997

Introduced by Kristensen, 37; Hartnett, 45; Landis, 46; Schellpeper, 18;
Warner, 25; Coordsen, 32

AN ACT relating to revenue and taxation; to amend sections 66-4,142, 66-4,144, 77-425, 77-501 to 77-503, 77-505, 77-506, 77-507.01, 77-507.03 to 77-509.02, 77-1234, 77-1301.16, 77-1311, 77-1311.02, 77-1338, 77-1345, 77-1378, 77-1380, 77-1381, 77-1384, 77-1504.01, 77-1510, 77-1775.01, 77-27,137, 77-3510, 77-3512, 77-3513, 77-3514, 77-3516, 77-3517, 77-3523, 77-3528, 77-5001, 77-5007, 77-5011, 77-5012, 77-5016, 77-5018, and 79-1018, Reissue Revised Statutes of Nebraska, and sections 13-501, 13-509, and 46-133, Revised Statutes Supplement, 1996; to transfer powers and duties from the State Board of Equalization and Assessment to the Tax Equalization and Review Commission; to define and redefine terms; to authorize certain appeals to the Tax Equalization and Review Commission and the district court; to rename the State Board of Equalization and Assessment; to provide and change powers and duties of the Tax Equalization and Review Commission and the Property Tax Administrator; to provide duties for county assessors; to provide and eliminate penalties; to change provisions relating to homestead exemptions; to change and eliminate powers and duties of the State Board of Equalization and Assessment and provisions relating to assessment; to eliminate a fund and fund distribution provisions; to harmonize provisions; to repeal the original sections; to outright repeal sections 13-513, 77-510, 77-511, 77-1314, 77-3616, and 77-3617, Reissue Revised Statutes of Nebraska; and to declare an emergency.

Be it enacted by the people of the State of Nebraska,

Section 1. Section 13-501, Revised Statutes Supplement, 1996, is amended to read:

13-501. Sections 2-958, 3-504, 12-914, 13-501 to ~~13-513~~ 13-512, 13-515, 16-702, 16-706, 16-718, 17-702, 17-703, 17-708, 17-711, 17-715, 17-718, 18-1006, 19-1302, 23-132, 23-904, 23-920, 23-3519, 23-3552, 31-513, 35-509, 39-1621, 39-1634, 46-543, 46-544, 51-316, 71-1611, 79-1083, 79-10,126, and 79-1225 shall be known and may be cited as the Nebraska Budget Act.

Sec. 2. Section 13-509, Revised Statutes Supplement, 1996, is amended to read:

13-509. On or before August 31 of each year, the county assessor shall certify to each governing body or board empowered to levy or certify a tax levy the current taxable value of the taxable property subject to the applicable levy. Current taxable value for real property shall mean the value established by the county assessor and equalized by the county board of equalization, the agricultural and horticultural land valuation board, and the State Board of Equalization and Assessment, and current Tax Equalization and Review Commission. Current taxable value for tangible personal property other than motor vehicles shall mean the net book value reported by the taxpayer and certified by the county assessor, and current taxable value for motor vehicles shall mean the value certified by the county assessor pursuant to section 77-1514.

Sec. 3. Section 46-133, Revised Statutes Supplement, 1996, is amended to read:

46-133. Upon the day specified in the notice required by section 46-132 for the meeting of the board of directors which is hereby constituted a board of equalization for that purpose, it shall meet and continue in session from day to day, as long as may be necessary, not to exceed six days, exclusive of Sundays, to hear and determine such objections to the valuation and assessment as may come before ~~them~~ it; and the board may change the valuation as may be just, but shall not raise the valuation of any land as assessed by the assessor without giving the owner of such land due notice to appear and show cause why such valuation should not be raised. The secretary of the board shall be present during its session and note the changes made in the valuation of property, and in the names of the persons whose property is assessed; and within ten days after the close of the session he or she shall have the total values, as finally equalized by the board, extended into columns and added. Appeals may be taken from any action of the irrigation board of equalization to the ~~Tax Equalization and Review Commission~~ district

court.

Sec. 4. Section 66-4,142, Reissue Revised Statutes of Nebraska, is amended to read:

66-4,142. (1) The department shall at the end of each calendar quarter determine the total amount of motor fuel tax that was not collected in the preceding calendar quarter due to the credit provided in section 66-1344 and due to any exemption provided in sections 66-489 and 66-4,105 less the amount transferred to the Highway Trust Fund from the Ethanol Production Incentive Cash Fund pursuant to section 66-1345.

(2) If the amount determined in subsection (1) of this section is at least equal to the amount of revenue raised in the same period by one-tenth of one cent of the fuel tax imposed by sections 66-489, 66-4,105, 66-668, and 66-6,107, the department shall for the next succeeding calendar quarter adjust the rate of the fuel tax imposed by such sections in an amount which the department estimates, based on the estimates provided to the State Tax Board of Equalization and Assessment pursuant to section 66-4,144, will raise sufficient revenue to meet and not exceed the amount so determined, except that all such adjustments shall be in increments of one-tenth of one cent per gallon.

Sec. 5. Section 66-4,144, Reissue Revised Statutes of Nebraska, is amended to read:

66-4,144. (1) In order to insure that an adequate balance in the Highway Restoration and Improvement Bond Fund is maintained to meet the debt service requirements of bonds to be issued by the commission under subsection (2) of section 39-2223, the Governor may call a meeting of the State Tax Board of Equalization and Assessment at any time in advance of the issuance of such bonds. At such meeting, the board shall set the rate of the excise tax imposed by sections 66-4,140, 66-669, and 66-6,108 for each year during which such bonds are outstanding to provide in each such year money equal in amount to not less than one hundred twenty-five percent of such year's bond principal and interest payment requirements. Such rate shall be in addition to the rate of excise tax set pursuant to subsection (2) of this section. Each such rate shall be effective from July 1 of a stated year through June 30 of the succeeding year or during such other period not longer than one year as the board determines to be consistent with the principal and interest requirements of such bonds. Such excise tax rates set pursuant to this subsection may be increased, but such excise tax rates shall not be subject to reduction or elimination unless the board has received from the Nebraska Highway Bond Commission notice of reduced principal and interest requirements for such bonds, in which event the Governor may call a meeting of the board to determine whether the rate or rates shall be changed. The new rate or rates, if any, set by the board shall become effective on the first day of the following calendar quarter.

(2) In order to insure that there is maintained an adequate Highway Cash Fund balance to meet expenditures from such fund as appropriated by the Legislature, within fifteen days after the adjournment of each regular session of the Legislature, the board shall set the rate of the excise tax imposed by sections 66-4,140, 66-669, and 66-6,108 which will be effective from July 1 through June 30 of the succeeding year. The rate of excise tax for a given July 1 through June 30 period set pursuant to this subsection shall be in addition to and independent of the rate or rates of excise tax set pursuant to subsection (1) of this section for such period.

(3) The Department of Roads, with assistance from the Department of Revenue, shall prepare and provide the necessary information to each member of the board at least five days before each meeting. Such information shall include, but not be limited to, the unobligated balance in the Highway Cash Fund anticipated on the subsequent June 30, monthly estimates of anticipated receipts to the Highway Cash Fund for the subsequent fiscal year, and the appropriations made from the Highway Cash Fund for the subsequent fiscal year.

(4) The board shall determine the cash and investment balances of the Highway Cash Fund at the beginning of each fiscal year under consideration and the estimated receipts to the Highway Cash Fund from each source which provides at least one million dollars annually to such fund. The board shall then fix the rate of excise tax in an amount sufficient to meet the appropriations made from the Highway Cash Fund by the Legislature. Such rate shall be set in increments of one-tenth of one percent.

(5) On or before the fifteenth day of each month, the Department of Roads shall provide to each member of the board and the Clerk of the Legislature a report reflecting a comparison of the Highway Cash Fund deposits for the preceding calendar month and fiscal year to date against the projections for the same periods and the limitations of information contained in such report. The projections in the report shall be those last used by the

board in setting the excise tax rate for the periods being reviewed. The report shall contain a comparison of actual receipts received to date added to any modified projections of deposits to the Highway Cash Fund for the remainder of the current fiscal year, as supplied by the Department of Roads to the board, against the appropriation for the current fiscal year. If the accumulative total deposits to the Highway Cash Fund under Chapter 66, articles 4 and 6, for the fiscal year are at any time less than ninety-eight percent or greater than one hundred four percent of the projected deposits for such period or if the actual receipts received to date added to any modified projections of deposits to the Highway Cash Fund for the current fiscal year, as supplied by the Department of Roads to the board, are less than ninety-eight percent or greater than one hundred four percent of the appropriation for the current fiscal year, the Governor may call a meeting of the board to determine whether the rate shall be changed. If such a change is required, the board shall set the new rate which shall become effective on the first day of the following calendar quarter.

(6) Nothing in this section shall be construed to abrogate the duties of the Department of Roads or attempt to change any highway improvement program schedule.

Sec. 6. In any investigation or hearing conducted by the Property Tax Administrator or his or her designee, any person testifying under oath at a proceeding who knowingly and intentionally makes a false statement is guilty of perjury. For the purpose of this section, perjury is a Class I misdemeanor.

Sec. 7. Section 77-425, Reissue Revised Statutes of Nebraska, is amended to read:

77-425. The Property Tax Administrator, subject to proper rules and regulations to be published and furnished to every assessing official, shall have the power to invalidate the certificate of any assessor or deputy assessor who willfully fails or refuses faithfully to perform his or her duties in accordance with the rules, regulations, and instructions adopted, promulgated, and issued by the Property Tax Administrator, his or her manuals of assessment, and the laws of the state governing the assessment of property and the duties of each assessor and deputy assessor. No certificate shall be revoked or suspended except upon a proper hearing before the Property Tax Administrator or his or her designee after due notice. If the county assessor certificate of a person serving as assessor or deputy assessor is revoked, such person shall be removed from office by the Property Tax Administrator, the office shall be declared vacant, and such person shall not be eligible to hold that office for a period of five years from the date of removal. Any assessor or deputy assessor whose county assessor certificate has been so revoked may appeal the decision of the Property Tax Administrator, and the appeal shall be in accordance with the Administrative Procedure Tax Equalization and Review Commission Act.

Sec. 8. Section 77-501, Reissue Revised Statutes of Nebraska, is amended to read:

77-501. The Governor, Secretary of State, Auditor of Public Accounts, State Treasurer, and Tax Commissioner shall collectively constitute the State Tax Board of Equalization and Assessment.

Sec. 9. Section 77-502, Reissue Revised Statutes of Nebraska, is amended to read:

77-502. The Governor shall be ex officio chairperson of the State Tax Board of Equalization and Assessment and preside at all meetings when present. The Tax Commissioner shall be secretary of the board and as such shall perform such duties as may devolve on him or her by law or the rules and regulations of the board. In the absence of either the chairperson or the secretary, their places may be filled temporarily by other members of the board. Attendance of three members of the board shall constitute a quorum for the transaction of business.

Sec. 10. Section 77-503, Reissue Revised Statutes of Nebraska, is amended to read:

77-503. The Tax Commissioner shall have authority to call special meetings of the State Tax Board of Equalization and Assessment at such times as its business may require. The Tax Commissioner shall also have authority to administer oaths and affirmations and to sign all orders, certificates, and process in the name of the board upon a roll call vote. The Tax Commissioner shall attest all orders, certificates, and process with the official seal of the board.

Sec. 11. Section 77-1234, Reissue Revised Statutes of Nebraska, is amended to read:

77-1234. It shall be the duty of the State Board of Equalization and Assessment Tax Equalization and Review Commission, county boards, and

county assessors to notify the county attorney of the proper county of all willful violations of the provisions with respect to listing and return of property for taxation known to them, or any of them, and to sign and verify complaints and informations with respect thereto when prepared by the county attorney.

Sec. 12. Section 77-1301.16, Reissue Revised Statutes of Nebraska, is amended to read:

77-1301.16. Any taxpayer aggrieved by a reappraisal may file an appeal, and the appeal shall be in accordance with the Administrative Procedure Act Tax Equalization and Review Commission Act. Any taxpayer may appeal in a class action as provided in section 25-319. The county assessor shall advertise the fact of the approval of the reappraisal in a paper of general circulation in the county.

Sec. 13. Section 77-1311, Reissue Revised Statutes of Nebraska, is amended to read:

77-1311. The county assessor shall have general supervision over and direction of the assessment of all property in his or her county. In addition to the other duties provided by law, the county assessor shall:

(1) Annually revise the real property assessment for the correction of errors and, when properties have been assessed as entities and afterward part or parts transferred to other parties, set off and apportion to each its just and equitable portion of the valuation;

(2) Obey all rules and regulations made under Chapter 77 and the instructions and orders sent out by the Property Tax Administrator and the Tax Equalization and Review Commission;

(3) Examine the records in the office of the register of deeds and county clerk for the purpose of ascertaining whether mortgages on real property and security interests on personal property, producing mineral leases, title notes, contracts, and bills of sale, intended to operate as a lien in the county, have been fully and correctly listed and add to the assessment roll any which have been omitted, belonging to residents of his or her county, and not otherwise assessed, upon notice to the owner thereof or his or her agents;

(4) Examine the records in the office of the county judge and ascertain whether the property belonging to minors, persons with mental retardation or a mental disorder, and estates of deceased persons has been fully and correctly listed and add to or change any such assessments so that the same shall be fully assessed;

(5) Examine the records in the office of the clerk of the district court to ascertain whether any judgments or liens thereon filed, belonging to residents of his or her county and not otherwise assessed, have been omitted from the assessment rolls and, in case of any such omission, add the same to the assessment roll after notice to the owner;

(6) Make up the assessment books as provided in section 77-1303; and

(7) Provide access to the public to property record cards and allow facsimiles to be reproduced at cost to the requesting individual.

Sec. 14. Section 77-1311.02, Reissue Revised Statutes of Nebraska, is amended to read:

77-1311.02. On or before June 1, the county assessor shall, before filing the certificate for real property, notify the record owner of every item of real property which has been assessed at a value higher than in the previous year. Such notice shall be given by first-class mail addressed to such owner's last-known address. It shall describe the item of real property and state the old and new valuation, the date of the convening of the board of equalization, the dates for filing a protest, and the average level of value of all classes and subclasses of real property in the county as determined by the State Board of Equalization and Assessment Tax Equalization and Review Commission.

Sec. 15. Section 77-1338, Reissue Revised Statutes of Nebraska, is amended to read:

77-1338. The county and all political subdivisions within the county shall be bound by the values established by the county assessor and equalized by the county board of equalization, the agricultural and horticultural land valuation board, and the State Board of Equalization and Assessment Tax Equalization and Review Commission for all property subject to its taxing power.

Sec. 16. Section 77-1345, Reissue Revised Statutes of Nebraska, is amended to read:

77-1345. (1) Any owner of lands eligible for special valuation under subsection (1) of section 77-1344 shall, to secure such valuation, make application to the county assessor on or before May August 1 of the first year in which such valuation is requested.

(2)(a) The application shall be made upon forms prepared by the Department of Revenue Property Tax Administrator and supplied by the county assessor and shall include such information as may reasonably be required to determine the eligibility of the applicant.

(b) The application may be signed by any one of the following:

(i) The owner of the farmland agricultural or horticultural land who holds an estate in fee simple or for life;

(ii) Any one of tenants in common or joint tenants, holding an estate in the farmland agricultural or horticultural land in fee simple or for life;

(iii) Any person of legal age duly authorized in writing to sign an application on behalf of any person described in subdivisions (b)(i) and (ii) of this subsection;

(iv) The guardian or conservator of an owner or the executor or administrator of an owner's estate; or

(v) The purchaser of the fee simple or life estate of an owner under a contract of sale.

(c) The assessor or his or her deputy shall not approve an application signed by a person whose authority to sign is not a matter of public record unless there is filed with the assessor a true copy of the deed, contract of sale, power of attorney, or other appropriate instrument evidencing the signer's interest or authority. ~~When filed with the assessor only, such instrument shall not constitute a public record.~~

~~(3) There shall be annexed to each application the affidavit or affirmation of the applicant that the statements contained therein are true.~~

Sec. 17. Section 77-1378, Reissue Revised Statutes of Nebraska, is amended to read:

77-1378. For purposes of sections 77-1379 to 77-1384 and section 20 of this act:

(1) Agricultural and horticultural land shall have the same meaning as agricultural land and horticultural land in section 77-1359;

(2) Board shall ~~mean~~ means an agricultural and horticultural land valuation board; and

(3) Land manual area shall ~~mean~~ means an area established in section 77-1379.

Sec. 18. Section 77-1380, Reissue Revised Statutes of Nebraska, is amended to read:

77-1380. (1) For each land manual area there is hereby created an agricultural and horticultural land valuation board. Each county in a land manual area shall appoint one person to serve on the board. The appointment shall be made by the county board for a term of four years commencing on the second Tuesday after the first Thursday in January. Vacancies occurring during a term shall be filled by appointment by the county board of the county from which the vacancy occurred for the unexpired term. Upon expiration of a term of office, a member shall continue to serve until his or her successor has been appointed. Members shall serve without compensation but shall be entitled to the actual and necessary expenses incurred in the performance of their duties. Reimbursement for mileage shall be as provided in section 23-1112.

(2) After reasonable notice and hearing, members of an agricultural and horticultural land valuation board may be removed by the State Board of Equalization and Assessment Tax Equalization and Review Commission for inefficiency, neglect of duty, misconduct, or incapacity to carry out the duties of a board member.

(3) Commencing on February 6, 1995, and each first Monday in February thereafter on the first Monday of February each year, each board shall meet and elect a chairperson, vice-chairperson, and secretary from its members. A majority of the members of a board shall constitute a quorum for the transaction of business. All actions of a board shall require the assenting vote of a majority of the members except adjournment. A board shall keep records of its proceedings and any proceedings in court arising out of or founded upon any board action pursuant to section 77-1381.

Sec. 19. Section 77-1381, Reissue Revised Statutes of Nebraska, is amended to read:

77-1381. Each board may:

(1) Employ such full-time or part-time clerical, professional, legal, or other personnel and maintain an office as deemed necessary by the board to carry out the board's duties. All original files, records, and property of the board shall be maintained at such office;

(2) In addition to the annual meeting, hold meetings and hearings as called by the chairperson of the board or upon the request of a majority of the board;

(3) After April 1 and on or before April 15 of each year, (a) increase or decrease by percentage the value of a class or subclass of agricultural and horticultural land in any county in its land manual area in order to establish equalization of value between the various counties in its land manual area effective for that year, (b) make necessary changes in classification of agricultural and horticultural land within its land manual area if the evidence discloses incorrect classification, and (c) report changes to the State Board of Equalization and Assessment Tax Equalization and Review Commission the action taken or that no action was taken, (d) order the county assessor to implement the board's action, and (e) within ten days after the action taken by the board, publish in newspapers of general circulation in the affected counties the board's action along with a notice that appeals of the board's action must be filed with the Tax Equalization and Review Commission;

(4) Make recommendations to the Property Tax Administrator as to changes in the agricultural land valuation manual and to the Legislature concerning changes in laws necessary to obtain valuation of agricultural and horticultural land; and

(5) Participate in appeals of its actions.

Sec. 20. On or before April 20, the county assessor of any county which had the valuation of its agricultural or horticultural land adjusted by action of a board shall recertify its abstract of assessment to the Property Tax Administrator.

Sec. 21. Section 77-1384, Reissue Revised Statutes of Nebraska, is amended to read:

77-1384. Any affected person may appeal an action of an agricultural and horticultural land valuation board increasing or decreasing values or reclassifying land within the county to the State Board of Equalization and Assessment Tax Equalization and Review Commission. The State Board of Equalization and Assessment Commission shall hold a hearing and shall enter its order prior to on or before May 15. All appeals shall be commenced filed within ten fifteen days after the action by the agricultural and horticultural land valuation board by mailing notice to the State Board of Equalization and Assessment Commission and the agricultural and horticultural land valuation board setting forth the order from which the appeal is being taken, the date of the order, and a summary of the reason for the appeal. The burden of proof shall be on the party appealing the order to establish that the order by the agricultural and horticultural land valuation board is unlawful, arbitrary, or capricious.

Sec. 22. Section 77-1504.01, Reissue Revised Statutes of Nebraska, is amended to read:

77-1504.01. Based After completion of its actions and based upon the hearings conducted pursuant to sections 77-1502 and 77-1504, a county board of equalization may petition the State Board of Equalization and Assessment Tax Equalization and Review Commission to consider an adjustment to a class or subclass of real property within the county. Petitions must be filed with the State Board of Equalization and Assessment Commission on or before August 4. The State Board of Equalization and Assessment Commission shall hear and take action on a petition filed by a county board of equalization on or before August 15. Hearings conducted pursuant to this section shall be in the manner prescribed in section 77-508 44 of this act. The burden of proof is on the petitioning county which must show that failure to make an adjustment would result in values that are not equitable and in accordance with the law. The State Board of Equalization and Assessment county assessor of the county adjusted by an order of the commission shall recertify the abstract of assessment to the Property Tax Administrator on or before August 20, of any county which has been adjusted by the action of the State Board of Equalization and Assessment pursuant to this section to the county assessor on or before August 15.

Sec. 23. Section 77-1510, Reissue Revised Statutes of Nebraska, is amended to read:

77-1510. Appeals may be taken from any action of the county board of equalization to the Tax Equalization and Review Commission in accordance with the Tax Equalization and Review Commission Act. The appeal shall be filed within thirty days after adjournment of the board which, for actions taken pursuant to sections 77-1502 and 77-1504, shall be deemed to be July 25 of the year in which the action is taken. After an appeal has been initiated, the county board of equalization shall have no power or authority to compromise, settle, or otherwise change the action it has taken with respect to such assessment, and exclusive jurisdiction thereof shall be vested in the Tax Equalization and Review Commission, except that the county board of equalization may offer to confess judgment pursuant to section 77-1510.01.

Sec. 24. Section 77-1775.01, Reissue Revised Statutes of Nebraska, is amended to read:

77-1775.01. (1) When property is valued or equalized by the Tax Commissioner, the State Board of Equalization and Assessment, the Property Tax Administrator, or the Tax Equalization and Review Commission and an appeal is taken from such valuation or equalization and the final result of such appeal establishes a lower value than that upon which taxes have been paid, the amount of taxes paid on the value in excess of that finally determined value shall be refunded to the prevailing party who has paid such tax. If an appeal results in a lower value, only the taxpayer who is a party to the appeal shall be entitled to a refund.

(2) Upon receipt of a final nonappealable order, the board or commission shall meet or the Property Tax Administrator shall act within thirty days thereof to order the recertification of valuation of the prevailing party.

(3) The Property Tax Administrator upon receiving a certified copy of such recertification order shall recertify the amount of the valuation or tax to the county assessor of the county or counties to which the tax was paid or distributed. If only valuation was previously certified to a county or counties, then the Property Tax Administrator shall recertify the value resulting from the final nonappealable order to the county assessor who received the original valuation which was changed by the final order. The refund shall be made in the manner prescribed in section 77-1736.06. Nothing in this section shall be construed to mean that any taxpayer shall have had to pay any tax under protest or claim a refund of the tax paid.

Sec. 25. Section 77-27,137, Reissue Revised Statutes of Nebraska, is amended to read:

77-27,137. (1) The appropriation provided for in section 77-27,136 for aid to counties shall be distributed to the various county treasurers of the state.

(2) A tentative distribution shall be determined by dividing seventeen million dollars on the basis of the ratio of the total amount of property taxes levied by the particular county for county purposes to the total amount of property taxes levied by all counties for county purposes based on the amounts stated in the most recent certificate of taxes levied statement submitted by each county to the Tax Commissioner Property Tax Administrator pursuant to section 77-1613.01.

(3) The tentative distribution to each county computed under subsection (2) of this section shall be reduced by dividing three million five hundred thousand dollars on the basis of the ratio of the total amount of taxable value of agricultural income-producing machinery and equipment in a particular county to the total amount of taxable value of agricultural income-producing machinery and equipment in all counties based on the amounts certified by the State Board of Equalization and Assessment to the counties to the Property Tax Administrator on the certificate of taxes levied pursuant to section 77-1613.01.

(4) The Tax Commissioner shall determine the amount to be distributed to the various counties and certify such amounts by voucher to the Director of Administrative Services. Each amount shall be distributed in seven as nearly as possible equal monthly payments on the last business day of each month beginning in December. The State Treasurer shall, on the business day preceding the last business day of each month, notify the Director of Administrative Services of the amount of funds available in the General Fund for payment purposes. The Director of Administrative Services shall, on the last business day of each month, draw warrants against funds appropriated. The proceeds of the governmental subdivision payments received by the various county treasurers shall be credited to the general fund of the county.

Sec. 26. Section 77-3510, Reissue Revised Statutes of Nebraska, is amended to read:

77-3510. On or before January 1 or April 1 of each year, the Tax Commissioner shall prescribe forms to be used by all claimants for homestead exemption or for transfer of homestead exemption. Such forms shall contain provisions for the showing of all information which the Tax Commissioner may deem necessary to (1) enable the county officials and the Tax Commissioner to determine whether each claim for exemption under sections 77-3507 to 77-3509 should be allowed and (2) enable the county assessor to determine whether each claim for transfer of homestead exemption pursuant to section 77-3509.01 should be allowed. It shall be the duty of the county assessor of each county in this state to furnish such forms, upon request, to each person desiring to make application for homestead exemption or for transfer of homestead exemption. The forms so prescribed shall be used uniformly throughout the state, and no application for exemption or for transfer of homestead exemption

shall be allowed unless the applicant uses the prescribed form in making an application. The forms shall require the attachment of an income statement as prescribed by the Tax Commissioner fully accounting for all household income. The application and information contained on any attachments to the application shall be confidential and available to tax officials only.

Sec. 27. Section 77-3512, Reissue Revised Statutes of Nebraska, is amended to read:

77-3512. It shall be the duty of each owner who applies for the homestead exemption provided in sections 77-3507 to 77-3509 to file an application therefor with the county assessor of the county in which the homestead is located after January 1, 1997, and April 1 in subsequent years and on or before May 31 in 1996 and April 30 in subsequent years June 30 of each year. Failure to do so shall constitute a waiver of the exemption for that year, except that the county board of the county in which the homestead is located may, by majority vote, extend the deadline to on or before June 20 in 1996 and May 20 in subsequent years July 20 of each year. An extension shall not be granted to an applicant who received an extension in the immediately preceding year.

Sec. 28. Section 77-3513, Reissue Revised Statutes of Nebraska, is amended to read:

77-3513. (1) For ~~tax year 1995~~, all persons who apply for a homestead exemption provided in sections 77-3507 to 77-3509 shall file an application pursuant to section 77-3512. For tax year 1996 and subsequent tax years, except as required by section 77-3514, if an owner is granted a homestead exemption as provided in section 77-3507 or 77-3509 or subdivision (1)(b), (c), (d), or (e) of section 77-3508, no reapplication need be filed for succeeding years, in which case the county assessor and Tax Commissioner shall determine whether the claimant qualifies for the homestead exemption in such succeeding years as otherwise provided in sections 77-3501 to 77-3529 as though a claim were made.

(2) It shall be the duty of each claimant who wants the homestead exemption provided in subdivision (1)(a) of section 77-3508 to file an application therefor with the county assessor on or before May 31 in 1996 and April 30 in subsequent years June 30 of each year. Failure to do so shall constitute a waiver of the exemption for such year, except that the county board of the county in which the homestead is located may, by majority vote, extend the deadline to on or before June 20 in 1996 and May 20 in subsequent years July 20 of each year. An extension shall not be granted to an applicant who received an extension in the immediately preceding year.

Sec. 29. Section 77-3514, Reissue Revised Statutes of Nebraska, is amended to read:

77-3514. In ~~tax year 1996 and subsequent tax years~~, a claimant who is the owner of a homestead which has been granted an exemption under sections 77-3507 to 77-3509, except subdivision (1)(a) of section 77-3508, shall certify to the county assessor on or before May 31 in 1996 and April 30 in subsequent years June 30 of each year that a change in the homestead exemption status has occurred or that no change in the homestead exemption status has occurred. The county board of the county in which the homestead is located may, by majority vote, extend the deadline to on or before June 20 in 1996 and May 20 in subsequent years July 20 of each year. An extension shall not be granted to an applicant who received an extension in the immediately preceding year. For purposes of this section, change in the homestead exemption status shall include any change in the name of the owner, ownership, residence, occupancy, marital status, veteran status, or rating by the United States Department of Veterans Affairs or any other change that would affect the qualification for or type of exemption granted, except income checked by the Tax Commissioner under section 77-3517. The certificate shall require the attachment of an income statement as prescribed by the Tax Commissioner fully accounting for all household income. The certification and the information contained on any attachments to the certification shall be confidential and available to tax officials only. In addition, a claimant who is the owner of a homestead which has been granted an exemption under sections 77-3507 to 77-3509 may notify the county assessor by August 15 of each year of any change in the homestead exemption status occurring in the preceding portion of the calendar year as a result of a transfer of the homestead exemption pursuant to sections 77-3509.01 and 77-3509.02. If by his or her failure to give such notice any property owner permits the allowance of the homestead exemption for any year, or in the year of application in the case of transfers pursuant to sections 77-3509.01 and 77-3509.02, after the homestead exemption status of such property has changed, an amount equal to the amount of the taxes lawfully due but not paid by reason of such unlawful and improper allowance of homestead exemption, together with penalty and interest on such total sum as

provided by statute on delinquent ad valorem taxes, shall be due and shall upon entry of the amount thereof on the books of the county treasurer be a lien on such property while unpaid. Such lien may be enforced in the manner provided for liens for other delinquent taxes. Any person who has permitted the improper and unlawful allowance of such homestead exemption on his or her property shall, as an additional penalty, also forfeit his or her right to a homestead exemption on any property in this state for the two succeeding years.

Sec. 30. Section 77-3516, Reissue Revised Statutes of Nebraska, is amended to read:

77-3516. The county assessor shall examine each application for homestead exemption filed with him or her for an exemption pursuant to sections 77-3507 to 77-3509 and shall determine, except for the income requirements, whether or not such application should be approved or rejected. If the application is approved, the county assessor shall mark the same approved and sign the application. In case he or she finds that the exemption should not be allowed by reason of not being in conformity to law, the county assessor shall mark the application rejected and state thereon the reason for such rejection and sign the application. In any case when the county assessor rejects an application for exemption, he or she shall notify the applicant of such action by mailing written notice to the applicant at the address shown in the application, which notice shall be mailed not later than ~~June 30 in 1996 and May 31 in subsequent years~~ July 31 of each year, except that in cases of a change in ownership or occupancy from January 1 through August 15 or a late application authorized by the county board, the notice shall be sent within a reasonable time. The notice shall be on forms prescribed by the Tax Commissioner.

Sec. 31. Section 77-3517, Reissue Revised Statutes of Nebraska, is amended to read:

77-3517. (1) On or before ~~July 1 in 1996 and June 1 in subsequent years~~ August 1 of each year, the county assessor shall forward approved applications for homestead exemptions and a copy of the certification of disability status to the Tax Commissioner who shall determine if the applicant meets the income requirements and, on or before November 1, certify his or her determinations to the county assessor. If the application is approved, the county assessor shall make the proper deduction on the assessment rolls. If the application is denied or approved in part, the Tax Commissioner shall notify the applicant of the denial or partial approval by mailing written notice to the applicant at the address shown on the application. The applicant may appeal the Tax Commissioner's denial or partial approval pursuant to section 77-3520. Late applications authorized by the county board shall be processed in a similar manner after approval by the county assessor.

(2)(a) Upon his or her own action or upon a request by an applicant, a spouse, or an owner-occupant, the Tax Commissioner may review the income information of applicants. Any action taken by the Tax Commissioner pursuant to this subsection shall be taken within three years after December 31 of the year in which the exemption was claimed.

(b) If an exemption should have been approved or increased for reasons of the income requirements, the Tax Commissioner shall notify the applicant, spouse, or owner-occupant and the county treasurer and assessor of his or her determination. The applicant, spouse, or owner-occupant shall receive a refund of the tax, if any, that was paid as a result of the exemption being denied, in whole or in part. The county treasurer shall make the refund and shall amend the county's claim for reimbursement from the state.

(c) If an exemption should have been denied or reduced for reasons of the income requirements, the Tax Commissioner shall notify the applicant, spouse, or owner-occupant of such denial or reduction. The applicant, the spouse, and any owner-occupant may appeal the Tax Commissioner's denial or reduction pursuant to section 77-3520. Upon the expiration of the appeal period in section 77-3520, the Tax Commissioner shall notify the county assessor of the denial or reduction and the county assessor shall remove or reduce the exemption from the tax rolls of the county. Upon notification by the Tax Commissioner to the county assessor, the amount of tax due as a result of the action of the Tax Commissioner shall become a lien on the homestead until paid. Upon attachment of the lien, the county treasurer shall refund to the Tax Commissioner the amount of tax equal to the denied or reduced exemption for deposit into the General Fund. No lien shall be created if a change in ownership of the homestead or death of the applicant, the spouse, and all other owner-occupants has occurred prior to the Tax Commissioner's notice to the county assessor.

Sec. 32. Section 77-3523, Reissue Revised Statutes of Nebraska, is

amended to read:

77-3523. The county treasurer shall, on or before November 30 of each year, certify to the Tax Commissioner- ~~(1) For tax years 1987 through 1994, the total tax revenue that will be lost to all taxing agencies within his or her county from taxes levied and assessed in that year because of exemptions allowed under Chapter 77, article 35, and (2) for tax year 1995 and each tax year thereafter, the total tax revenue that will be lost to all taxing agencies within his or her county from taxes levied and assessed in that year because of exemptions allowed under Chapter 77, article 35, multiplied by the aggregate assessment sales ratio calculated by the Property Tax Administrator for all single-family residential real property in the county for the current year after adjustments by the State Board of Equalization and Assessment Tax Equalization and Review Commission, except that any assessment sales ratio greater than 100 or any assessment sales ratio that complies with the standards of equalization as determined by the State Board of Equalization and Assessment Commission shall be deemed to be 100 for such purpose. The county treasurer may amend the certification to show any change or correction in the total tax that will be lost until May 30 of the next succeeding year. If a homestead exemption is approved, denied, or corrected by the Tax Commissioner under subsection (2) of section 77-3517 after May 1 of the next year, the county treasurer shall prepare and submit amended reports to the Tax Commissioner and the political subdivisions covering any affected year and shall adjust the reimbursement to the county and the other political subdivisions by adjusting the reimbursement due under this section in later years. The Tax Commissioner shall, on or before January 1 next following such certification or within thirty days of any amendment to the certification, notify the Director of Administrative Services of the amount so certified to be reimbursed by the state. Reimbursement of the funds lost shall be made to each county according to the certification and shall be distributed in six as nearly as possible equal monthly payments on the last business day of each month beginning in January. The State Treasurer shall, on the business day preceding the last business day of each month, notify the Director of Administrative Services of the amount of funds available in the General Fund for payment purposes. The Director of Administrative Services shall, on the last business day of each month, draw warrants against funds appropriated. Out of the amount so received the county treasurer shall distribute to each of the taxing agencies within his or her county- ~~(a) For tax years 1987 through 1994, the full amount so lost by such agency, and (b) for tax year 1995 and each tax year thereafter, the full amount so lost by such agency, multiplied by the aggregate assessment sales ratio calculated by the Property Tax Administrator for all single-family residential real property in the county for the current year after adjustments by the State Board of Equalization and Assessment Commission, except that any assessment sales ratio greater than 100 or any assessment sales ratio that complies with the standards of equalization as determined by the State Board of Equalization and Assessment Commission shall be deemed to be 100 for such purpose, except that one percent of such amount shall be deposited in the county general fund and that the amount due a Class V school district shall be paid to the district and the county shall be compensated pursuant to section 14-554. Each taxing agency shall, in preparing its annual budget, take into account the amount to be received under this section.~~~~

Sec. 33. Section 77-3528, Reissue Revised Statutes of Nebraska, is amended to read:

77-3528. Any veteran claiming the exemption as provided by section 77-3527 shall make application to the county assessor upon forms prescribed and furnished by the Tax Commissioner. Such application shall be made on or before May 31 in 1996 and April 30 in subsequent years June 30 of each year. Exemptions claimed before May 31 in 1996 and April 30 in subsequent years June 30 shall apply for the year such exemption is claimed.

Sec. 34. Section 77-5001, Reissue Revised Statutes of Nebraska, is amended to read:

77-5001. Sections 77-5001 to 77-5021 and sections 40 to 48 of this act shall be known and may be cited as the Tax Equalization and Review Commission Act.

Sec. 35. Section 77-5007, Reissue Revised Statutes of Nebraska, is amended to read:

77-5007. The commission has the power and duty to hear and determine appeals of:

- (1) Decisions of any county board of equalization equalizing the value of individual tracts, lots, or parcels of real property so that all real property is assessed uniformly and proportionately;
- (2) Decisions of any county board of equalization granting or

denying tax-exempt status for real or personal property;

(3) Decisions of the Property Tax Administrator determining the taxable property of a railroad company, car company, public service entity, or air carrier within the state;

(4) Decisions of the Property Tax Administrator determining adjusted valuation pursuant to section 79-1016, or 79-3809;

(5) Decisions of any county board of equalization on the valuation of personal property or any penalties imposed under section 77-1233.04;

(6) Decisions of any county board of equalization of claims that a levy is or is not for an unlawful or unnecessary purpose or in excess of the requirements of the county;

(7) Decisions of any county board of equalization granting or rejecting an application for a homestead exemption; and

(8) Any other decision of any county board of equalization; and

(9) Any other decision of the Property Tax Administrator.

Sec. 36. Section 77-5011, Reissue Revised Statutes of Nebraska, is amended to read:

77-5011. The chairperson may call special meetings of the commission at such times as its business requires. The chairperson may also administer oaths and affirmations and sign all orders, certificates, and process in the name of the commission upon a roll call vote. The chairperson shall attest all orders, certificates, and process with the official seal of the commission. Orders, certificates, and process under the official seal of the commission may be enforced by the district court.

Sec. 37. Section 77-5012, Reissue Revised Statutes of Nebraska, is amended to read:

77-5012. The commission shall prior to January September 1 of each year submit to the State Board of Equalization and Assessment publish a formal equalization plan. The plan shall be derived from studies and statistics developed by the property tax division of the Department of Revenue and presented to the commission by the Property Tax Administrator. The plan shall focus on problem areas both geographically and by type of property as indicated by the Property Tax Administrator and the commission's experience in reviewing disputes.

Sec. 38. Section 77-5016, Reissue Revised Statutes of Nebraska, is amended to read:

77-5016. All cases appealed to the commission shall be granted an informal hearing unless a formal hearing is granted as determined by the commission according to its rules and regulations. In cases appealed to the commission:

(1) The commission may admit and give probative effect to evidence which possesses probative value commonly accepted by reasonably prudent persons in the conduct of their affairs. It shall give effect to the rules of privilege recognized by law. It may exclude incompetent, irrelevant, immaterial, and unduly repetitious evidence. Any party to a formal hearing before the commission, from which a decision may be appealed to the courts of this state, may request that the commission be bound by the rules of evidence applicable in district court by delivering to the commission at least three days prior to the holding of the hearing a written request. The request shall include the requesting party's agreement to be liable for the payment of costs incurred and upon any appeal or review, including the cost of court reporting services which the requesting party shall procure for the hearing. All costs of a formal hearing shall be paid by the party or parties against whom a final decision is rendered;

(2) The commission may administer oaths, issue subpoenas, compel the attendance of witnesses and the production of any papers, books, accounts, documents, statistical analysis, and testimony, and cause the depositions of witnesses residing either within or without the state to be taken in the manner prescribed by law for taking depositions in civil actions in the district court;

(3) All evidence including records and documents in the possession of the commission of which it desires to avail itself shall be offered and made a part of the record in the case. No other factual information or evidence shall be considered in the determination of the case. Documentary evidence may be received in the form of copies or excerpts or by incorporation by reference;

(4) Every party shall have the right of cross-examination of witnesses who testify and shall have the right to submit rebuttal evidence; and

(5) The commission may take notice of judicially cognizable facts and in addition may take notice of general, technical, or scientific facts within its specialized knowledge or statistical information regarding general

levels of assessment within a county or a class or subclass of property within a county and measures of central tendency within such county or classes or subclasses within such county which have been made known to the commission. Parties shall be notified either before or during the hearing or by reference in preliminary reports or otherwise of the material so noticed. They shall be afforded an opportunity to contest the facts so noticed. The commission may utilize its experience, technical competence, and specialized knowledge in the evaluation of the evidence presented to it; and

(6) Any person testifying under oath at a hearing who knowingly and intentionally makes a false statement to the commission or its designee is guilty of perjury. For the purpose of this section, perjury is a Class I misdemeanor.

Sec. 39. Section 77-5018, Reissue Revised Statutes of Nebraska, is amended to read:

77-5018. The commission may issue decisions and orders which are supported by the evidence and appropriate for resolving the matters in dispute. Every final decision and order adverse to a party to the proceeding, rendered by the commission in a case appealed to the commission, shall be in writing or stated in the record and shall be accompanied by findings of fact and conclusions of law. The findings of fact shall consist of a concise statement of the conclusions upon each contested issue of fact. Parties to the proceeding shall be notified of the decision and order in person or by mail. A copy of the decision and order shall be delivered or mailed upon request to each party or his or her attorney of record.

Sec. 40. Section 77-505, Reissue Revised Statutes of Nebraska, is amended to read:

77-505. The State Board of Equalization and Assessment commission shall annually equalize the values of all real property as submitted by the county assessors on the abstracts of assessments and equalize the values of real property which is valued by the state. For this purpose the board commission shall meet at the State Capitol as soon as the abstracts of assessments have been submitted by the county assessors. The board commission shall have the power to adjourn from time to time until the equalization process is complete.

Sec. 41. Section 77-506, Reissue Revised Statutes of Nebraska, is amended to read:

77-506. Pursuant to section 77-505 40 of this act, the State Board of Equalization and Assessment commission shall have the power to increase or decrease the value of a class or subclass of real property of any county or tax district or real property valued by the state so that all classes or subclasses of real property in all counties fall within the acceptable range. For agricultural land, the acceptable range shall be from seventy-four percent to eighty percent of actual value of agricultural land; and for nonagricultural real property, the acceptable range shall be from ninety-two percent to one hundred percent of actual value of nonagricultural real property. Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural real property.

Sec. 42. Section 77-507.01, Reissue Revised Statutes of Nebraska, is amended to read:

~~77-507.01.~~ In addition to the authority conferred by section 77-506, the State Board of Equalization and Assessment, in cases brought to its attention by the Property Tax Administrator, The commission shall have the authority to direct the Property Tax Administrator to conduct a hearing to review any changes made by the agricultural and horticultural land valuation board or the county board of equalization in values of property agricultural land in the county any county within the board's jurisdiction. At least five days' notice shall be given to the appropriate county clerk, appropriate county assessor, and chairperson of the appropriate county board, and the chairperson of the agricultural and horticultural land valuation board. At the hearing, the legal representatives of the appropriate county or the legal representative of the agricultural and horticultural land valuation board may appear and show cause why the value of the property of the county should not be corrected or adjusted. At the hearing, the commission may receive testimony from any interested person.

Sec. 43. Section 77-507.03, Reissue Revised Statutes of Nebraska, is amended to read:

~~77-507.03.~~ In addition to any other authority conferred by law, the State Board of Equalization and Assessment commission shall have the authority to remove members of an agricultural and horticultural land valuation board pursuant to section 77-1380 and review changes made by a board and shall hear

appeals from a board pursuant to section 77-1384.

Sec. 44. Section 77-508, Reissue Revised Statutes of Nebraska, is amended to read:

~~77-508. Pursuant to section 77-506 41 of this act, if the State Board of Equalization and Assessment commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the board commission shall issue a notice to the counties which it deems either undervalued or overvalued and shall set a date for hearing at least five days following the mailing of the notice. The board may direct the Property Tax Administrator to hold such hearings to expedite the equalization process. The notice shall be mailed to the county clerk, county assessor, and chairperson of the county board. At the hearing the legal representatives of the county may appear and show cause why the value of a class or subclass of the property of the county should not be adjusted. At the hearing, the commission may receive testimony from any interested person.~~

Sec. 45. Section 77-508.01, Reissue Revised Statutes of Nebraska, is amended to read:

~~77-508.01- The State Board of Equalization and Assessment commission shall, pursuant to section 77-508 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve intercounty equalization. On or before April 15 for 1997 and on or before April 5 for 1998 and each year thereafter, the Property Tax Administrator shall prepare statistical and narrative reports informing the commission of the level of value and the quality of assessment of the classes and subclasses of real property in the state and certify his or her opinion regarding the level of value and quality of assessment in each county. On or before April 15 for 1997 and on or before April 5 for 1998 and each year thereafter, the Property Tax Administrator shall certify his or her opinion regarding the level of value and quality of assessment of the county to each county assessor. For the purposes of informing the commission, the Property Tax Administrator shall employ the methods specified in section 77-112, the sales-assessment ratio study, other statistical studies, and studies of the assessment practices of a county. The Property Tax Administrator may employ transfers of comparable real property in market areas similar to the area in question as indicators of the level of value and the quality of assessment in a county. The Property Tax Administrator may use any other relevant matter in providing information to the commission. In determining the necessity for such intercounty equalization and for the purposes of advising the board, the Property Tax Administrator shall employ the valuation techniques in section 77-112, when applicable, as well as a sales-assessment ratio study. In those counties where the number of valid or bona fide sales of real estate is not considered sufficient to furnish conclusive evidence as to the ratio of assessed values to sales values, the Property Tax Administrator may conduct and use an appraisal to determine sales-assessment ratio. In addition to the authority to conduct and use an appraisal in any ratio determination, the Property Tax Administrator may employ transfers of comparable real estate in surrounding counties as indicators of value in the sales-assessment ratio. When an appraisal does not reflect current values to use in such ratio computation, the Property Tax Administrator shall have the necessary appraisals conducted by qualified appraisers, and such appraisals shall be used in the ratio computation. The Property Tax Administrator may use any other relevant matter in considering intercounty equalization.~~

Sec. 46. Section 77-509, Reissue Revised Statutes of Nebraska, is amended to read:

~~77-509. After a hearing conducted pursuant to section 77-507-01 or 77-508, the State Board of Equalization and Assessment 42 or 44 of this act, the commission shall either (1) enter its order based on information presented to it at the hearing, or (2) meet to hear the recommendation of the Property Tax Administrator based on information presented to him or her at the hearing. Notice of the Property Tax Administrator's recommendation shall be mailed at least three days prior to the meeting. At the meeting the board may hear testimony relevant to the Property Tax Administrator's recommendation from any interested person. The order of the board commission shall be sent by certified mail to the county assessor and by regular mail to the county clerk and chairperson of the county board on or before May 15 of each year. The order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected. The specified changes shall be made by the county assessor to each item of property in the county so affected.~~

Sec. 47. Section 77-509.01, Reissue Revised Statutes of Nebraska, is amended to read:

~~77-509.01. On or before May 15 June 5 of each year, the State Board of Equalization and Assessment county assessor of any county adjusted by an order of the commission shall recertify the county abstract of assessment to each county assessor the Property Tax Administrator. On or before August 1 of each year, the Property Tax Administrator shall certify to the commission that any order issued pursuant to section 46 of this act was implemented by the county. The Property Tax Administrator shall audit the records of the county assessor to determine whether the orders were implemented.~~

Sec. 48. Section 77-509.02, Reissue Revised Statutes of Nebraska, is amended to read:

~~77-509.02. On or before August 15 of each year, the Property Tax Administrator shall certify the distributed taxable value of the property valued by the state, as equalized by the State Board of Equalization and Assessment commission, to each county assessor.~~

Sec. 49. Section 79-1018, Reissue Revised Statutes of Nebraska, is amended to read:

79-1018. District formula resources include other actual receipts as determined by the department for the most recently available complete data year, except that receipts from the Community Improvements Cash Fund and receipts acquired pursuant to the Low-Level Radioactive Waste Disposal Act shall not be included. Other actual receipts include:

- (1) Public power district sales tax revenue;
- (2) Fines and license fees;
- (3) Nonresident high school tuition receipts, except that for the calculation of state aid to be paid in school years 1992-93, 1993-94, and 1994-95, other actual receipts shall include the district's total nonresident high school tuition charge for each such school year as certified by the department pursuant to section 79-4,102 as such section existed immediately prior to July 1, 1993;
- (4) Tuition receipts from individuals, other districts, or any other source except those derived from adult education;
- (5) Transportation receipts;
- (6) Interest on investments;
- (7) Other miscellaneous local receipts, not including receipts from private foundations, individuals, associations, or charitable organizations;
- (8) Special education receipts;
- (9) Receipts from the state for wards of the court and wards of the state;
- (10) All receipts from the temporary school fund;
- (11) Receipts from the Insurance Tax Fund, except that for the calculation of state aid to be paid in school year 1996-97 and each school year thereafter, other actual receipts do not include Insurance Tax Fund receipts;
- (12) Pro rata motor vehicle license fee receipts;
- (13) Amounts provided by the state on behalf of the district as reimbursement for repayment of personal property taxes by centrally assessed pipeline companies pursuant to section 77-3617;
- (14) Other miscellaneous state receipts excluding revenue from the textbook loan program authorized by section 79-734;
- (15) (14) Impact aid entitlements for the school fiscal year which have actually been received by the district to the extent allowed by federal law;
- (16) (15) All other noncategorical federal receipts;
- (17) (16) All receipts pursuant to the enrollment option program under sections 79-232 to 79-247; and
- (18) (17) Receipts under the federal Medicare Catastrophic Coverage Act of 1988 as authorized pursuant to sections 43-2510 and 43-2511 but only to the extent of the amount the district would have otherwise received pursuant to the Special Education Act.

Sec. 50. Original sections 66-4,142, 66-4,144, 77-425, 77-501 to 77-503, 77-505, 77-506, 77-507.01, 77-507.03 to 77-509.02, 77-1234, 77-1301.16, 77-1311, 77-1311.02, 77-1338, 77-1345, 77-1378, 77-1380, 77-1381, 77-1384, 77-1504.01, 77-1510, 77-1775.01, 77-27,137, 77-3510, 77-3512, 77-3513, 77-3514, 77-3516, 77-3517, 77-3523, 77-3528, 77-5001, 77-5007, 77-5011, 77-5012, 77-5016, 77-5018, and 79-1018, Reissue Revised Statutes of Nebraska, and sections 13-501, 13-509, and 46-133, Revised Statutes Supplement, 1996, are repealed.

Sec. 51. The following sections are outright repealed: Sections 13-513, 77-510, 77-511, 77-1314, 77-3616, and 77-3617, Reissue Revised Statutes of Nebraska.

Sec. 52. Since an emergency exists, this act takes effect when passed and approved according to law.