

LEGISLATIVE BILL 156

Approved by the Governor February 13, 2001

Introduced by Baker, 44

AN ACT relating to revenue and taxation; to amend section 77-1315, Revised Statutes Supplement, 2000; to change a publication requirement relating to assessment rolls; and to repeal the original section.
Be it enacted by the people of the State of Nebraska,

Section 1. Section 77-1315, Revised Statutes Supplement, 2000, is amended to read:

77-1315. (1) The county assessor shall, after March 20 and on or before June 1, implement adjustments to the real property assessment roll for actions of the agricultural and horticultural land valuation board and the Tax Equalization and Review Commission.

(2) On or before June 1, the county assessor shall notify the record owner of every item of real property which has been assessed at a value different than in the previous year. Such notice shall be given by first-class mail addressed to such owner's last-known address. It shall identify the item of real property and state the old and new valuation, the date of convening of the county 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 Tax Equalization and Review Commission.

(3) Immediately upon completion of the assessment roll, the county assessor ~~or county clerk~~ shall cause to be published in a newspaper of general circulation in the county a certification that the assessment roll is complete and notices of valuation changes have been mailed and provide the final date for filing valuation protests with the county board of equalization.

Sec. 2. Original section 77-1315, Revised Statutes Supplement, 2000, is repealed.