

LEGISLATIVE BILL 260

Approved by the Governor March 05, 2015

Introduced by Gloor, 35.

A BILL FOR AN ACT relating to revenue and taxation; to authorize the Property Tax Administrator to correct errors as prescribed; and to declare an emergency.

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

Section 1. Upon the discovery of any error affecting the value of property valued by the Property Tax Administrator, within three years after the date value was certified to any county or three years after the date tax was distributed to any county, the Property Tax Administrator may recertify such value or redistribute such tax to the affected county.

Sec. 2. Since an emergency exists, this act takes effect when passed and approved according to law.