

LEGISLATURE OF NEBRASKA  
ONE HUNDRED EIGHTH LEGISLATURE  
SECOND SESSION

**LEGISLATIVE BILL 1183**

Introduced by Bostar, 29.

Read first time January 12, 2024

Committee: Revenue

1 A BILL FOR AN ACT relating to county assessors; to amend sections 22-417,  
2 23-405, 23-2518, 23-3201, 23-3202, 23-3204, 32-519, and 77-1339,  
3 Reissue Revised Statutes of Nebraska; to change provisions relating  
4 to the consolidation of county offices and county civil service  
5 commission; to redefine terms under the County Civil Service Act; to  
6 provide for the appointment of county assessors; to require purchase  
7 offers relating to the assessment of real property; to eliminate  
8 provisions relating to the election of county assessors; to  
9 harmonize provisions; to provide operative dates; and to repeal the  
10 original sections.

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

1 Section 1. Section 22-417, Reissue Revised Statutes of Nebraska, is  
2 amended to read:

3 22-417 (1) Any county may consolidate the office of clerk of the  
4 district court, county assessor, county clerk, county engineer, county  
5 surveyor, or register of deeds, except that the consolidated officeholder  
6 shall meet the qualifications of each office as required by law. The  
7 consolidated office shall have the powers and duties provided by law for  
8 each office consolidated. The county board may adopt a resolution for the  
9 consolidation of any of such offices and submit the issue of the  
10 consolidated office to the registered voters for approval at the next  
11 general election or at a special election called for such purpose. The  
12 county board shall hold a public hearing prior to adoption of a  
13 resolution for the consolidation of offices and shall give notice of the  
14 hearing by publication in a newspaper of general circulation in the  
15 county once each week for three consecutive weeks prior to the hearing.  
16 Final publication shall be within seven calendar days prior to the  
17 hearing. The notice shall describe the offices to be consolidated and  
18 that the holder of the offices to be consolidated shall have his or her  
19 term of office end on the first Thursday after the first Tuesday in  
20 January following the general election in which the holder of the  
21 consolidated office is elected or, for a consolidated office including  
22 the office of county assessor, that the holder of the offices to be  
23 consolidated shall have his or her term of office end on June 30  
24 following the election in favor of consolidation.

25 (2) The county board shall adopt the resolution for the  
26 consolidation of offices by majority vote of the board and shall submit  
27 the issue of consolidation to the registered voters for approval at the  
28 next general election or at a special election called for such purpose.  
29 For each consolidated office submitted for approval, the question shall  
30 be submitted to the voters in substantially the following form:

31 "Shall (name of each office proposed to be consolidated) be

1 consolidated into one consolidated office according to the resolution  
2 adopted by the county board of (name of county) on (date of adoption of  
3 the resolution by the county board)? Yes No".

4 (3)(a) Except as provided in subdivision (b) of this subsection, if  
5 ~~(3)~~ If the majority of the registered voters in the county voting on the  
6 question vote in favor of consolidation, the consolidated office shall be  
7 filled at the next general election, and the terms of the incumbents  
8 shall end on the first Thursday after the first Tuesday in January  
9 following the general election in which the holder of the consolidated  
10 office is elected.

11 (b) If the majority of the registered voters in the county voting on  
12 the question vote in favor of consolidation for the office of county  
13 assessor, the consolidated office shall be appointed on July 1 following  
14 the election, and the terms of the incumbents shall end on June 30  
15 following the election.

16 (4) Except as provided in subsection (5) of this section, the The  
17 term of a consolidated officer shall be four years or until a his or her  
18 successor is elected and qualified, except that the term of a  
19 consolidated officer elected in the year 2000 or any fourth year  
20 thereafter shall be two years or until a his or her successor is elected  
21 and qualified.

22 (5)(a) On July 1, 2025, and on July 1 of each fourth year  
23 thereafter, the county board of each county that has a consolidated  
24 officer including the office of county assessor shall appoint such  
25 consolidated officer for a term of two years expiring on June 30 of the  
26 second year thereafter or until a successor is appointed.

27 (b) In the event of a vacancy, the county board shall appoint a  
28 consolidated officer including the office of county assessor for the  
29 unexpired portion of the term. The county board may appoint an interim  
30 consolidated officer including the office of county assessor, subject to  
31 the approval of the Tax Commissioner, for a period not to exceed six

1 months to fill a vacancy in the office of consolidated officer including  
2 the office of county assessor pending the appointment of an eligible  
3 consolidated officer. Any consolidated officer including the office of  
4 county assessor appointed or elected before July 1, 2025, shall continue  
5 to hold the consolidated office until June 30, 2025.

6 (6) ~~(5)~~ Any election under this section shall be in accordance with  
7 the Election Act.

8 Sec. 2. Section 23-405, Reissue Revised Statutes of Nebraska, is  
9 amended to read:

10 23-405 (1) The commission shall consist of five members who shall be  
11 in sympathy with the application of merit principles to public  
12 employment. No member of the commission shall be a member of any local,  
13 state, or national committee of a political party or an officer or member  
14 of a committee in any partisan political club or organization.

15 (2) The members of the commission shall be as follows: (a) Two  
16 elected officers selected from the offices of and elected by the county  
17 commissioners, clerk, ~~assessor~~, treasurer, public defender, register of  
18 deeds, clerk of the district court, engineer, and sheriff, being of  
19 opposite political parties if possible, and each party shall separately  
20 select its own member, (b) two full-time permanent county employees, and  
21 (c) one public member holding no public or political office. The initial  
22 two such employees shall be selected by the two elected officers referred  
23 to in subdivision (a) of this subdivision as follows: Any such employee  
24 who is at least twenty-one years of age may submit his or her name as a  
25 candidate to the elected officer of the political party with which the  
26 employee is registered who shall then select one commission member from  
27 such list of names. The four members of the commission shall then select  
28 the public member. The commission shall establish employee election  
29 procedures which shall provide that all county employees subject to the  
30 County Civil Service Commission Act may vote and, if not less than  
31 twenty-one years of age, be candidates for a member of the commission.

1 One employee member of the commission shall be a Democrat elected by the  
2 Democrat-registered employees subject to the County Civil Service  
3 Commission Act and one employee member of the commission shall be a  
4 Republican elected by the Republican-registered employees subject to the  
5 County Civil Service Commission Act. An employee otherwise eligible to  
6 vote and be a candidate for the office of employee member of the  
7 commission, but who is not registered as either a Democrat or a  
8 Republican, may become eligible to vote, and become a candidate for the  
9 office of employee member of the commission by making a declaration that  
10 he or she desires to vote for such a member of the commission, or be a  
11 candidate for such office, and, in the same declaration, designating the  
12 party, Democrat or Republican, with which he or she desires to be  
13 affiliated for this purpose. After making such declaration, that employee  
14 shall have the same right to vote for a candidate, and be a candidate for  
15 the office of employee member of the commission as if the employee were a  
16 registered member of the party so designated in the declaration. The  
17 manner, form, and contents of such declaration shall be initially  
18 established by the two elected officials referred to in subdivision (2)  
19 (a) of this section, subject to modification by the commission after it  
20 has been fully formed.

21 (3) The initial term of office of (a) the two elected officers shall  
22 be three years from May 21, 1971; (b) the initial term of office of the  
23 county employees shall be two years from May 21, 1971; and (c) the  
24 initial term of the public member shall be three years from May 21, 1971.

25 (4) At the expiration of the initial term of office, a successor  
26 member shall be elected or appointed as provided in the County Civil  
27 Service Commission Act for a term of three years. Membership on the  
28 commission of any member shall terminate upon the resignation of any  
29 member or at such time as the member no longer complies with the  
30 qualifications for election or appointment to the commission. If a  
31 member's term terminates prior to the expiration of the term for which

1 the member was elected or appointed, the commission shall appoint a  
2 successor complying with the same qualifications for the unexpired term.

3 Sec. 3. Section 23-2518, Reissue Revised Statutes of Nebraska, is  
4 amended to read:

5 23-2518 For purposes of the County Civil Service Act:

6 (1) Appointing authority means ~~elected~~ officials and appointed  
7 department directors authorized to make appointments in the county  
8 service;

9 (2) Board of county commissioners means the board of commissioners  
10 of any county with a population of one hundred fifty thousand or more but  
11 less than four hundred thousand inhabitants as determined by the most  
12 recent federal decennial census;

13 (3) Classified service means the positions in the county service to  
14 which the act applies;

15 (4) County personnel officer means the employee designated by the  
16 board of county commissioners to administer the act;

17 (5) Department means a functional unit of the county government  
18 headed by an ~~elected~~ official or established by the board of county  
19 commissioners;

20 (6) Deputy means an individual who serves as the first assistant to  
21 and at the pleasure of an ~~elected~~ official;

22 (7) Official ~~Elected official~~ means an officer appointed by the  
23 county board known as the county assessor or ~~elected~~ by the popular vote  
24 of the people and known as the county attorney, public defender, county  
25 sheriff, county treasurer, clerk of the district court, register of  
26 deeds, county clerk, ~~county assessor,~~ or county surveyor;

27 (8) Internal Revenue Code means the Internal Revenue Code as defined  
28 in section 49-801.01;

29 (9) Political subdivision means a village, city of the second class,  
30 city of the first class, city of the primary class, city of the  
31 metropolitan class, county, school district, public power district, or

1 any other unit of local government including entities created pursuant to  
2 the Interlocal Cooperation Act or the Joint Public Agency Act. Political  
3 subdivision does not include a contractor with the county;

4 (10) State means the State of Nebraska;

5 (11) Straight-time rate of pay means the rate of pay in effect on  
6 the date of transfer of employees stated in the resolution by the county  
7 board requesting the transfer; and

8 (12) Transferred employee means an employee of the state or a  
9 political subdivision transferred to the county pursuant to a request for  
10 such transfer made by the county under section 23-2518.01.

11 Sec. 4. Section 23-3201, Reissue Revised Statutes of Nebraska, is  
12 amended to read:

13 23-3201 (1) Except as provided in section 22-417, (a) ~~(1)~~ each  
14 county having a population of more than three thousand five hundred  
15 inhabitants and having more than one thousand two hundred tax returns in  
16 any tax year shall have an appointed ~~elected~~ county assessor and (b) ~~(2)~~  
17 each other county shall have an appointed ~~elected~~ county assessor or  
18 shall have the county clerk serve as county assessor as determined by the  
19 registered voters of the county in accordance with section 7 of this act  
20 ~~32-519~~.

21 (2) The county assessor shall work full time and his or her office  
22 shall be separate from that of the county clerk except in counties which  
23 do not appoint ~~elect~~ a full-time assessor.

24 (3) On July 1, 2025, and on July 1 of each fourth year thereafter,  
25 the county board of each county that has an appointed county assessor  
26 pursuant to subsection (1) of this section shall appoint a county  
27 assessor that meets the qualifications found in sections 23-3202 and  
28 23-3204 for a term of four years expiring on June 30 of the fourth year  
29 thereafter or until a successor has been appointed.

30 (4) In the event of a vacancy, the county board shall appoint a  
31 county assessor to serve the unexpired portion of the term. The county

1 board may appoint an interim county assessor, subject to the approval of  
2 the Tax Commissioner, for a period not to exceed six months to fill a  
3 vacancy in the office of county assessor pending the appointment of an  
4 eligible county assessor. Any county assessor elected or appointed before  
5 July 1, 2025, shall continue to hold the office of county assessor until  
6 June 30, 2025.

7 (5) For purposes of sections 23-3201 to 23-3210, county assessor  
8 shall mean a county assessor or a county clerk who is the ex officio  
9 county assessor. For the performance of the duties as county assessor,  
10 the county clerk shall receive such additional salary as may be fixed by  
11 the county board.

12 Sec. 5. Section 23-3202, Reissue Revised Statutes of Nebraska, is  
13 amended to read:

14 23-3202 No person shall ~~be eligible to file for,~~ be appointed to, or  
15 hold the office of county assessor or serve as deputy assessor in any  
16 county of this state unless he or she holds a county assessor certificate  
17 issued pursuant to section 77-422.

18 Sec. 6. Section 23-3204, Reissue Revised Statutes of Nebraska, is  
19 amended to read:

20 23-3204 A county assessor need not be a resident of the county when  
21 he or she is appointed ~~files for election~~ as county assessor, but a  
22 county assessor shall reside in a county for which he or she holds  
23 office.

24 Sec. 7. Section 32-519, Reissue Revised Statutes of Nebraska, is  
25 amended to read:

26 ~~32-519 (1) Except as provided in section 22-417, at the statewide~~  
27 ~~general election in 1990 and each four years thereafter, a county~~  
28 ~~assessor shall be elected in each county having a population of more than~~  
29 ~~three thousand five hundred inhabitants and more than one thousand two~~  
30 ~~hundred tax returns. The county assessor shall serve for a term of four~~  
31 ~~years.~~



1           ~~(2)~~The county board of any county shall order the submission of the  
2 question of appointing ~~electing~~ a county assessor in the county to the  
3 registered voters of the county at the next statewide general election  
4 upon presentation of a petition to the county board ~~(1)~~ ~~(a)~~ conforming to  
5 the provisions of section 32-628, ~~(2)~~ ~~(b)~~ not less than sixty days before  
6 any statewide general election, ~~(3)~~ ~~(c)~~ signed by at least ten percent of  
7 the registered voters of the county secured in not less than two-fifths  
8 of the townships or precincts of the county, and ~~(4)~~ ~~(d)~~ asking that the  
9 question be submitted to the registered voters in the county. The form of  
10 submission upon the ballot shall be as follows: For appointment ~~election~~  
11 of county assessor; Against appointment ~~election~~ of county assessor. If a  
12 majority of the votes cast on the question are against the appointment  
13 ~~election~~ of a county assessor in such county, the duties of the county  
14 assessor shall be performed by the county clerk and the office of county  
15 assessor shall either cease with the expiration of the term of the  
16 incumbent or continue to be abolished if no such office exists at such  
17 time. If a majority of the votes cast on the question are in favor of the  
18 appointment ~~election~~ of a county assessor, the office shall continue or a  
19 county assessor shall be appointed by the county board ~~elected at the~~  
20 ~~next statewide general election.~~

21           ~~(3)~~ The county assessor shall meet the qualifications found in  
22 sections ~~23-3202 and 23-3204.~~ The county assessor shall be elected on the  
23 ~~partisan ballot.~~

24           Sec. 8. Section 77-1339, Reissue Revised Statutes of Nebraska, is  
25 amended to read:

26           77-1339 (1) Any two or more counties may enter into an agreement for  
27 joint or cooperative performance of the assessment function.

28           (2) Such agreement shall provide for:

29           (a) The division, merger, or consolidation of administrative  
30 functions between or among the parties, or the performance thereof by one  
31 county on behalf of all the parties;

1 (b) The financing of the joint or cooperative undertaking;

2 (c) The rights and responsibilities of the parties with respect to  
3 the direction and supervision of work to be performed under the  
4 agreement;

5 (d) The duration of the agreement and procedures for amendment or  
6 termination thereof; and

7 (e) Any other necessary or appropriate matters.

8 (3) The agreement may provide for the suspension of the powers and  
9 duties of the office of county assessor in any one or more of the  
10 parties.

11 (4) Unless the agreement provides for the performance of the  
12 assessment function by the assessor of one county for and on behalf of  
13 all other counties party thereto, the agreement shall prescribe the  
14 manner of appointing ~~electing~~ the assessor, and the employees of the  
15 office, who shall serve pursuant to the agreement. Each county party to  
16 the agreement shall be represented in the procedure for choosing such  
17 assessor. No person shall be appointed assessor pursuant to an agreement  
18 who could not be so appointed for a single county. Except to the extent  
19 made necessary by the multicounty character of the assessment agency,  
20 qualifications for employment as assessor or in the assessment agency and  
21 terms and conditions of work shall be similar to those for the personnel  
22 of a single county assessment agency. Any county may include in any one  
23 or more of its employee benefit programs an assessor serving pursuant to  
24 an agreement made under this section and the employees of the assessment  
25 agency. As nearly as practicable, such inclusion shall be on the same  
26 basis as for similar employees of a single county only. An agreement  
27 providing for the joint or cooperative performance of the assessment  
28 function may provide for such assessor and employee coverage in county  
29 employee benefit programs.

30 (5) No agreement made pursuant to the provisions of this section  
31 shall take effect until it has been approved in writing by the Tax

1 Commissioner.

2 (6) Copies of any agreement made pursuant to the provisions of this  
3 section, and of any amendment thereto, shall be filed in the office of  
4 the Tax Commissioner and county board of the counties involved.

5 Sec. 9. (1) Except as provided in subsection (2) of this section,  
6 any assessment of real property completed by the county assessor shall be  
7 considered an offer by the county board to purchase the real property on  
8 behalf of the county at the assessed value within ninety days after the  
9 completion of the assessment only if the property is in substantially the  
10 same condition upon acceptance of the offer as the property was at  
11 assessment.

12 (2) Any assessment of a commercial or industrial property with a  
13 valuation of greater than one million dollars or of property with housing  
14 that has received an allocation of federal low-income housing tax credits  
15 under section 42 of the Internal Revenue Code from the Nebraska  
16 Investment Finance Authority or its successor agency shall not be  
17 considered an offer by the county board to purchase the property.

18 Sec. 10. Sections 2, 3, 9, and 12 of this act become operative on  
19 July 1, 2025. The other sections of this act become operative on their  
20 effective date.

21 Sec. 11. Original sections 22-417, 23-3201, 23-3202, 23-3204,  
22 32-519, and 77-1339, Reissue Revised Statutes of Nebraska, are repealed.

23 Sec. 12. Original sections 23-405 and 23-2518, Reissue Revised  
24 Statutes of Nebraska, are repealed.