

LEGISLATURE OF NEBRASKA
ONE HUNDRED EIGHTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 949

Introduced by Linehan, 39.

Read first time January 04, 2024

Committee: Revenue

- 1 A BILL FOR AN ACT relating to county assessors; to amend section
- 2 77-1311.03, Reissue Revised Statutes of Nebraska; to change
- 3 provisions relating to inspection of real property; and to repeal
- 4 the original section.
- 5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-1311.03, Reissue Revised Statutes of Nebraska,
2 is amended to read:

3 77-1311.03 On or before March 19 of each year, each county assessor
4 shall conduct a systematic inspection and review ~~by class or subclass of~~
5 ~~a portion of~~ all of the taxable real property parcels in the county for
6 the purpose of achieving uniform and proportionate valuations and
7 assuring that the real property record data accurately reflects the
8 property, except beginning January 1, 2014, in any county with a
9 population of at least one hundred fifty thousand inhabitants according
10 to the most recent federal decennial census, the inspection and review
11 shall be conducted on or before March 25. The county assessor shall
12 adjust the values of the ~~value of all other~~ taxable real property parcels
13 ~~by class or subclass~~ in the county so that the values are ~~value of all~~
14 ~~real property is~~ uniform and proportionate. Inspection of real property
15 does not require a physical inspection and may be completed remotely via
16 the Internet or other electronic means ~~The county assessor shall~~
17 ~~determine the portion to be inspected and reviewed each year to assure~~
18 ~~that all parcels of real property in the county have been inspected and~~
19 ~~reviewed no less frequently than every six years.~~

20 Sec. 2. Original section 77-1311.03, Reissue Revised Statutes of
21 Nebraska, is repealed.