

LEGISLATIVE BILL 833

Approved by the Governor March 15, 1984

Introduced by Revenue Committee, Carsten, 2,
Chairperson; Landis, 46; Hannibal, 4;
Hefner, 19; Sieck, 24; V. Johnson, 8;
Lundy, 36; Pappas, 42

AN ACT relating to revenue and taxation; to amend sections 77-1301, 77-1301.07, and 77-1330, Reissue Revised Statutes of Nebraska, 1943; to change provisions relating to assessment and reappraisal of certain property; to provide operative dates; to repeal the original sections; and to declare an emergency.

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

Section 1. That section 77-1301, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1301. (1) All real and personal property in this state subject to taxation shall be assessed ~~valued~~ as of January 1 at 12:01 a.m. of 1981 and every odd-numbered year thereafter, which valuation assessment shall be used as a basis of assessment and taxation until the next regular valuation assessment.

~~(2) All new improvements, changes in use of any real or personal property, and any property acquired during the odd-numbered years shall be valued for taxation in the even-numbered years at the same level of value as the last preceding valuation.~~

~~(2) (3) Reappraisals of all lands and improvements shall be made for the entire county in the manner provided in sections 77-1301.01 to 77-1301.04.~~

Sec. 2. That section 77-1301.07, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1301.07. A complete reappraisal of any or all lands and improvements at actual value shall be made according to the following schedule: when ordered by the Tax Commissioner after he or she has conducted a hearing in accordance with Chapter 84, article 9, and made a finding that a reappraisal of any or all real property in a county or any part thereof is necessary for compliance with the law or with any rules and regulations of the Department of Revenue.

~~(1) Each county which has not started a reappraisal subsequent to January 1, 1947, shall sign an approved reappraisal contract prior to January 1, 1966;~~

~~(2) Any county whose last reappraisal was~~

started between January 1, 1947, and December 31, 1951, shall sign an approved reappraisal contract prior to January 1, 1967;

(3) Any county whose last reappraisal was started between January 1, 1952 and December 31, 1954, shall sign an approved reappraisal contract prior to January 1, 1968;

(4) Any county whose last reappraisal was started between January 1, 1955, and December 31, 1958, shall sign an approved reappraisal contract prior to January 1, 1969, and

(5) Any county having started a reappraisal since January 1, 1959, and prior to October 19, 1963, shall sign an approved reappraisal contract by October 1, 1973.

Sec. 3. That section 77-1330, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1330. (1) The Tax Commissioner shall prepare, issue, and annually revise guides for county assessors in the form of handbooks of rules and regulations, appraisal manuals, special manuals and studies, cost and price schedules, news and reference bulletins, property tax laws, and memorandums. County assessors shall continually use such guides in the performance of their duties. All appraisals or reappraisals of property for tax purposes shall be in compliance with such manuals and guides.

(2) At any time, after an examination has been conducted of the county books and records by the Department of Revenue, and when it is apparent that the county has failed or neglected to implement any guide prescribed or issued pursuant to subsection (1) of this section, the Tax Commissioner may, after notice and a hearing conducted in accordance with Chapter 84, article 9, order whatever corrective measures the Tax Commissioner deems necessary to secure compliance with subsection (1) of this section. The values resulting from such corrective measures shall be placed upon the assessment rolls and used as a basis for taxation for the next regular assessment calendar year. Each property owner shall be notified of the valuations to be used, in the manner required by section 77-1315, and individual protests may be taken from such valuations in the manner prescribed by section 77-1502. The performance of such corrective measures shall be a charge on the county, and upon completion thereof the Tax Commissioner shall notify the county board of the cost and make demand for such cost. If payment is not received within sixty days after the mailing of such demand, the Tax Commissioner shall forthwith report such fact to the State Treasurer. The State Treasurer shall immediately make payment to the Department of Revenue for the costs incurred by the department for such corrective measures. The payment shall be made out of any money to which such county may be entitled under the provisions of Chapter 77, articles 2 and

35, and Chapter 66, articles 4 and 6.

Sec. 4. Sections 1 and 5 of this act shall become operative on January 1, 1985, sections 2 and 6 of this act shall become operative three calendar months after the adjournment of this session, and the remaining sections of this act shall become operative for all taxable years commencing on or after January 1, 1984.

Sec. 5. That original section 77-1301, Reissue Revised Statutes of Nebraska, 1943, is repealed.

Sec. 6. That original section 77-1301.07, Reissue Revised Statutes of Nebraska, 1943, is repealed.

Sec. 7. That original section 77-1330, Reissue Revised Statutes of Nebraska, 1943, is repealed.

Sec. 8. Since an emergency exists, this act shall be in full force and take effect, from and after its passage and approval, according to law.