

LEGISLATIVE BILL 167

Approved by the Governor February 21, 1995

Introduced by Jones, 43

AN ACT relating to revenue and taxation; to amend section 77-1601, Revised Statutes Supplement, 1994; to provide powers of the county board of equalization relating to levies; and to repeal the original section. Be it enacted by the people of the State of Nebraska,

Section 1. Section 77-1601, Revised Statutes Supplement, 1994, is amended to read:

77-1601. (1) The county board of equalization shall each year, on or before September 20, levy the necessary taxes for the current year. Before levying taxes for any other functions of county government, each county shall first levy a tax sufficient to enable the county board to provide medical, surgical, and hospital care for needy persons of the county. After making the levy for such purpose, the county board of equalization shall make the levy of taxes for county purposes. The levy shall include all county taxes necessary to cover the amounts required to be raised by taxation, as provided in the annual budget of the county for the current year, and shall include all township, city, school district, precinct, village, road district, and other taxes required by law to be certified to the county clerk and levied by the county board of equalization. Any such taxes regularly voted and certified to the county assessor, after the county board has made such levy and before the county clerk has completed the tax list, shall be levied by the county board of equalization, if within the limit of the law, and extended upon the tax list.

(2) Within thirty days after a levy has been made pursuant to this section, the county board of equalization upon its own motion may act to correct a clerical error which has resulted in the calculation of an incorrect levy. The county board of equalization shall hold a special hearing to determine what adjustment to the levy is proper, legal, or necessary. Notice of the place and time of such hearing shall be published at least five days prior to the date set for hearing in a newspaper of general circulation within the county. The published notice shall set forth (a) the time and place of the hearing, (b) the dollar amount at issue, and (c) a statement setting forth the nature of the error. Notice shall also be provided to the governing body of each political subdivision affected by the error.

(3) Upon the conclusion of the special hearing, the county board of equalization may issue a corrected levy if it determines the magnitude of the error warrants the action. The county board of equalization shall then order (a) the county assessor, county clerk, and county treasurer to revise assessment books, unit valuation ledgers, tax statements, and any other tax records to reflect the correction made and (b) the recertification of the information provided to the Tax Commissioner pursuant to section 77-1613.01.

Sec. 2. Original section 77-1601, Revised Statutes Supplement, 1994, is repealed.