

LEGISLATIVE BILL 443

Approved by the Governor April 2, 2003

Introduced by Erdman, 47

AN ACT relating to taxation; to amend section 77-422, Reissue Revised Statutes of Nebraska, and sections 77-414, 77-415, 77-417, and 77-420, Revised Statutes Supplement, 2002; to change provisions relating to educational standards, expenses, and certification of holders of county assessor certificates; to provide powers and duties; to provide termination dates for courses of training and related expenses; to harmonize provisions; and to repeal the original sections.

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

Section 1. Section 77-414, Revised Statutes Supplement, 2002, is amended to read:

77-414. The Property Tax Administrator shall:

(1) Establish, implement, and maintain a required system of educational courses for the certification and recertification ~~for~~ of all county assessors holders of county assessor certificates; and

(2) Establish the required educational standards and criteria for certification and recertification of all holders of county assessor certificates.

In order to promote compliance with the requirements of this section, the Property Tax Administrator shall adopt and promulgate, and from time to time amend or revise, rules and regulations containing the necessary educational standards and criteria for certification and recertification.

Sec. 2. Section 77-415, Revised Statutes Supplement, 2002, is amended to read:

77-415. The Property Tax Administrator shall, between January 15 and March 15, prepare and administer an annual course of training which shall be attended by ~~all~~ county assessors and state employees carrying out the duties of county assessors and may be attended by members of the county board of equalization from each county in the state. Such course shall be designed to impart a thorough knowledge of the methods for the valuation of real and tangible personal property and to develop the essential administrative skills for the proper discharge of the duties of such offices. The county assessor may designate an employee of his or her office to attend the course on his or her behalf. The county assessor may, in writing, request permission not to attend or send an employee to attend the course. The request shall be addressed to the Property Tax Administrator thirty days prior to the date of the course and specify the reasons why the official or an employee cannot attend. The Property Tax Administrator may waive the thirty-day requirement for good cause shown. The Property Tax Administrator shall, in writing, grant or deny the request within ten days after receipt.

This section terminates on January 1, 2005.

Sec. 3. Section 77-417, Revised Statutes Supplement, 2002, is amended to read:

77-417. The necessary expenses for travel, meals, and lodging incurred in attending any course of training provided for in sections 77-415 to 77-420 shall be paid from the county general fund for county assessors and from the Department of Property Assessment and Taxation Cash Fund for state employees carrying out the duties of county assessors. Mileage reimbursements shall be computed at the rate provided in section 81-1176. All other costs of conducting the course of training under section 77-415 shall be paid by the Department of Property Assessment and Taxation.

This section terminates on January 1, 2005.

Sec. 4. Section 77-420, Revised Statutes Supplement, 2002, is amended to read:

77-420. In cooperation with the county assessors association, the Property Tax Administrator may arrange and conduct seminars in assessment methods, which seminars shall be supplementary to ~~the course of training required by section 77-415~~ any educational course required under section 77-414.

Sec. 5. Section 77-422, Reissue Revised Statutes of Nebraska, is amended to read:

77-422. (1) Upon the successful completion of the examination by the applicant, a county assessor certificate shall be issued to him or her.

(2) The Property Tax Administrator shall establish a system for

revocation or suspension of a certificate for failure to maintain the educational standards and criteria and shall have the power to revoke the certificate if the certificate holder has not successfully met the educational requirements in section 77-414.

(3) Any person whose certificate has been revoked or suspended may appeal the decision of the Property Tax Administrator, and the appeal shall be in accordance with the Tax Equalization and Review Commission Act.

Sec. 6. Original section 77-422, Reissue Revised Statutes of Nebraska, and sections 77-414, 77-415, 77-417, and 77-420, Revised Statutes Supplement, 2002, are repealed.