

AMENDMENTS TO LB 166

(Amendments to Standing Committee amendments, AM45)

Introduced by Janssen, 15

1           1. Insert the following new sections:

2           Sec. 2. Section 72-258.03, Reissue Revised Statutes of  
3 Nebraska, is amended to read:

4           72-258.03 For purposes of sales of educational lands at  
5 public auction, appraised value is the adjusted value as determined  
6 by the Property Tax Administrator or his or her representative  
7 (1) for agricultural and horticultural land, multiplied by one and  
8 ~~twenty-five~~ thirty-five hundredths, or (2) for all other classes of  
9 real property, multiplied by one, unless the Board of Educational  
10 Lands and Funds establishes a higher value pursuant to section  
11 72-257 or 72-258, in which case that value shall be the appraised  
12 value for purposes of sale.

13          Sec. 12. Section 77-1510, Revised Statutes Cumulative  
14 Supplement, 2006, is amended to read:

15          77-1510 Any action of the county board of equalization  
16 pursuant to section 77-1502 may be appealed by any party to the  
17 Tax Equalization and Review Commission in accordance with section  
18 77-5013 on or before August 24 or on or before September 10 if the  
19 county has adopted a resolution to extend the deadline for hearing  
20 protests under section 77-1502. For purposes of this section, party  
21 means the county assessor, the protester, the owner or owners of  
22 record of the parcel and any other person responsible for payment

1 of the tax on the parcel.

2 2. Strike amendment 3 and insert:

3 3. On page 17, line 10, strike "77-1233.04" and insert  
4 "72-258.03, 77-1233.04,"; in line 11 after "sections" insert  
5 "60-147, 77-201,"; and in line 12 strike "77-1502," and insert  
6 "77-1355, 77-1502, 77-1510,".

7 3. On page 7, line 25, strike "record owner" and insert  
8 "each owner of record as shown in the county assessor's records on  
9 May 20 of the year of the protest" and strike "file" and insert  
10 "provide"; and in line 26 strike "proof of service with" and insert  
11 "service to".

12 4. On page 8, line 11, after "hearing" insert "before the  
13 board" and after "owners" insert "of record at least seven days  
14 prior to the hearing".

15 5. On page 9, strike lines 21 through 26.

16 6. On page 10, strike line 27 and insert "the protester,  
17 and the owner or owners of record of the parcel.".

18 7. Renumber the remaining sections accordingly.