

E AND R AMENDMENTS TO LB 166

Introduced by Enrollment and Review Committee: McGill, 26,  
Chairperson

1           1. Strike the original sections and all amendments  
2 thereto and insert the following new sections:

3           Section 1. Section 60-147, Revised Statutes Cumulative  
4 Supplement, 2006, is amended to read:

5           60-147 (1) An application for a certificate of title  
6 for a mobile home or cabin trailer shall be accompanied by a  
7 certificate that states that sales or use tax has been paid on  
8 the purchase of the mobile home or cabin trailer or that the  
9 transfer of title was exempt from sales and use taxes. The county  
10 clerk or designated county official shall issue a certificate of  
11 title for a mobile home or cabin trailer but shall not deliver  
12 the certificate of title unless the certificate required under this  
13 subsection accompanies the application for certificate of title for  
14 the mobile home or cabin trailer, except that the failure of the  
15 application to be accompanied by such certificate shall not prevent  
16 the notation of a lien on the certificate of title to the mobile  
17 home or cabin trailer pursuant to section 60-164 and delivery to  
18 the holder of the first lien.

19           (2) An application for a certificate of title to a mobile  
20 home shall be accompanied by a mobile home transfer statement  
21 prescribed by the Property Tax Administrator. The mobile home  
22 transfer statement shall be filed by the applicant with the county  
23 clerk or designated county official of the county of application

1 for title. The county clerk or designated county official shall  
2 issue a certificate of title to a mobile home but shall not deliver  
3 the certificate of title unless the mobile home transfer statement  
4 accompanies the application for title, except that the failure to  
5 provide the mobile home transfer statement shall not prevent the  
6 notation of a lien on the certificate of title to the mobile home  
7 pursuant to section 60-164 and delivery to the holder of the first  
8 lien. ~~The county clerk or designated county official shall retain~~  
9 ~~the original copy of the mobile home transfer statement, forward~~  
10 ~~two copies to the county assessor, and provide a copy to the~~  
11 ~~applicant.~~

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

14           72-258.03 For purposes of sales of educational lands at  
15 public auction, appraised value is the adjusted value as determined  
16 by the Property Tax Administrator or his or her representative  
17 (1) for agricultural and horticultural land, multiplied by one and  
18 ~~twenty-five~~ thirty-five hundredths, or (2) for all other classes of  
19 real property, multiplied by one, unless the Board of Educational  
20 Lands and Funds establishes a higher value pursuant to section  
21 72-257 or 72-258, in which case that value shall be the appraised  
22 value for purposes of sale.

23           Sec. 3. Section 77-201, Revised Statutes Cumulative  
24 Supplement, 2006, is amended to read:

25           77-201 (1) Except as provided in subsections (2) through  
26 (4) of this section, all real property in this state, not expressly  
27 exempt therefrom, shall be subject to taxation and shall be valued

1 at its actual value.

2 (2) Agricultural land and horticultural land as defined  
3 in section 77-1359 shall constitute a separate and distinct class  
4 of property for purposes of property taxation, shall be subject  
5 to taxation, unless expressly exempt from taxation, and shall be  
6 valued at seventy-five percent of its actual value.

7 (3) Agricultural land and horticultural land actively  
8 devoted to agricultural or horticultural purposes which has value  
9 for purposes other than agricultural or horticultural uses and  
10 which meets the qualifications for special valuation under section  
11 77-1344 shall constitute a separate and distinct class of property  
12 for purposes of property taxation, shall be subject to taxation,  
13 and shall be valued for taxation at seventy-five percent of its  
14 special value as defined in section 77-1343 and at seventy-five  
15 percent of its actual value when the land is disqualified for  
16 special valuation under section 77-1347.

17 (4) Commencing January 1, 2006, historically significant  
18 real property which meets the qualifications for historic  
19 rehabilitation valuation under sections 77-1385 to 77-1394 shall be  
20 valued for taxation as provided in such sections.

21 (5) Tangible personal property, not including motor  
22 vehicles registered for operation on the highways of this state,  
23 shall constitute a separate and distinct class of property for  
24 purposes of property taxation, shall be subject to taxation, unless  
25 expressly exempt from taxation, and shall be valued at its net  
26 book value. Tangible personal property transferred as a gift or  
27 devise or as part of a transaction which is not a purchase shall be

1 subject to taxation based upon the date the property was acquired  
2 by the previous owner and at the previous owner's Nebraska adjusted  
3 basis. Tangible personal property acquired as replacement property  
4 for converted property shall be subject to taxation based upon  
5 the date the converted property was acquired and at the Nebraska  
6 adjusted basis of the converted property unless insurance proceeds  
7 are payable by reason of the conversion. For purposes of this  
8 subsection, (a) converted property means tangible personal property  
9 which is compulsorily or involuntarily converted as a result of  
10 its destruction in whole or in part, theft, seizure, requisition,  
11 or condemnation, or the threat or imminence thereof, and no gain  
12 or loss is recognized for federal or state income tax purposes  
13 by the holder of the property as a result of the conversion and  
14 (b) replacement property means tangible personal property acquired  
15 within two years after the close of the calendar year in which  
16 tangible personal property was converted and which is, except for  
17 date of construction or manufacture, substantially the same as the  
18 converted property.

19           Sec. 4. Section 77-202.03, Revised Statutes Cumulative  
20 Supplement, 2006, is amended to read:

21           77-202.03 (1) A properly granted exemption of real or  
22 tangible personal property, except real property used for cemetery  
23 purposes, provided for in subdivisions (1)(c) and (d) of section  
24 77-202 shall continue for a period of four years if the statement  
25 of reaffirmation of exemption required by subsection (2) of this  
26 section is filed when due. The four-year period shall begin with  
27 years evenly divisible by four.

1                   (2) In each intervening year occurring between  
2 application years, the organization or society which filed the  
3 granted exemption application for the real or tangible personal  
4 property, except real property used for cemetery purposes, shall  
5 file a statement of reaffirmation of exemption with the county  
6 assessor on or before December 31 of the year preceding the year  
7 for which the exemption is sought, on forms prescribed by the  
8 Property Tax Administrator, certifying that the ownership and use  
9 of the exempted property has not changed during the year. Any  
10 organization or society which misses the December 31 deadline for  
11 filing the statement of reaffirmation of exemption may file the  
12 statement of reaffirmation of exemption by June 30. Such filing  
13 shall maintain the tax-exempt status of the property without  
14 further action by the county and regardless of any previous action  
15 by the county board of equalization to deny the exemption due to  
16 late filing of the statement of reaffirmation of exemption. Upon  
17 any such late filing, the county assessor shall assess a penalty  
18 against the property of ten percent of the tax that would have been  
19 assessed had the statement of reaffirmation of exemption not been  
20 filed or one hundred dollars, whichever is less, for each calendar  
21 month or fraction thereof for which the filing of the statement of  
22 reaffirmation of exemption is late. The penalty shall be collected  
23 and distributed in the same manner as a tax on the property  
24 and interest shall be assessed at the rate specified in section  
25 45-104.01, as such rate may from time to time be adjusted by the  
26 Legislature, from the date the tax would have been delinquent until  
27 paid. The penalty shall also become a lien in the same manner as a

1 tax pursuant to section 77-203.

2 (3) (a) If any organization or society seeks a tax  
3 exemption for any real or tangible personal property acquired  
4 on or after January 1 of any year or converted to exempt use on  
5 or after January 1 of any year, the organization or society shall  
6 make application for exemption on or before August 1 of that year  
7 as provided in subsection (1) of section 77-202.01. The procedure  
8 for reviewing the application shall be as in sections 77-202.01  
9 to 77-202.05, except that the exempt use shall be determined as  
10 of the date of application and the review by the county board of  
11 equalization shall be completed by August 15.

12 (b) If an organization as described in subdivision (1) (c)  
13 or (d) of section 77-202 purchases, between August 1 and the  
14 levy date, property that has been granted tax exemption and the  
15 property continues to be qualified for a property tax exemption,  
16 the purchaser shall on or before ~~December 1~~ November 15 make  
17 application for exemption as provided in section 77-202.01. The  
18 procedure for reviewing the application shall be as in sections  
19 77-202.01 to 77-202.05, and the review by the county board of  
20 equalization shall be completed by December 15.

21 (4) In any year, the county assessor or the county board  
22 of equalization may cause a review of any exemption to determine  
23 whether the exemption is proper. Such a review may be taken even  
24 if the ownership or use of the property has not changed from the  
25 date of the allowance of the exemption. If it is determined that  
26 a change in an exemption is warranted, the procedure for hearing  
27 set out in section 77-202.02 shall be followed, except that the

1 published notice shall state that the list provided in the county  
2 assessor's office only includes those properties being reviewed.  
3 If an exemption is denied, the county board of equalization shall  
4 place the property on the tax rolls retroactive to January 1 of  
5 that year if on the date of the decision of the county board of  
6 equalization the property no longer qualifies for an exemption.

7           The county board of equalization shall give notice of the  
8 assessed value of the real property in the same manner as outlined  
9 in section 77-1507, and the procedures for filing a protest shall  
10 be the same as those in section 77-1502.

11           When personal property which was exempt becomes taxable  
12 because of lost exemption status, the owner or his or her agent  
13 has thirty days after the date of denial to file a personal  
14 property return with the county assessor. Upon the expiration of  
15 the thirty days for filing a personal property return pursuant  
16 to this subsection, the county assessor shall proceed to list  
17 and value the personal property and apply the penalty pursuant to  
18 section 77-1233.04.

19           (5) During the month of September of each year, the  
20 county board of equalization shall cause to be published in a  
21 paper of general circulation in the county a list of all real  
22 estate in the county exempt from taxation for that year pursuant  
23 to subdivisions (1)(c) and (d) of section 77-202. Such list  
24 shall be grouped into categories as provided by the Property Tax  
25 Administrator. A copy of the list and proof of publication shall be  
26 forwarded to the Property Tax Administrator.

27           Sec. 5. Section 77-1233.04, Reissue Revised Statutes of

1 Nebraska, is amended to read:

2           77-1233.04 (1) The county assessor shall list and value  
3 at net book value any item of tangible personal property omitted  
4 from a personal property return of any taxpayer. The county  
5 assessor shall ~~and~~ change the reported valuation of any item of  
6 tangible personal property listed on the return to conform the  
7 valuation to net book value. If a taxpayer fails or refuses to  
8 file a personal property return, the assessor shall, on behalf  
9 of the taxpayer, file a personal property return which shall list  
10 and value all of the taxpayer's taxable personal property at net  
11 book value. The county assessor shall list or change the valuation  
12 of any item of tangible personal property for the current taxing  
13 period and the three previous taxing periods or any taxing period  
14 included therein.

15           (2) The tangible personal property so listed and valued  
16 shall be taxed at the same rate as would have been imposed upon the  
17 property in the tax district in which the property should have been  
18 returned for taxation.

19           (3) Any valuation added to a personal property return or  
20 added through the filing of a personal property return, after May 1  
21 and on or before July 31 of the year the property is required to be  
22 reported, shall be subject to a penalty of ten percent of the tax  
23 due on the value added.

24           (4) Any valuation added to a personal property return or  
25 added through the filing of a personal property return, on or after  
26 August 1 of the year the property is required to be reported, shall  
27 be subject to a penalty of twenty-five percent of the tax due on



1 the value added.

2 (5) Interest shall be assessed upon both the tax and the  
3 penalty at the rate specified in section 45-104.01, as such rate  
4 may from time to time be adjusted by the Legislature, from the date  
5 the tax would have been delinquent until paid.

6 (6) Whenever valuation changes are made to a personal  
7 property return or a personal property return is filed pursuant  
8 to this section, the county assessor shall correct the assessment  
9 roll and tax list, if necessary, to reflect such changes. Such  
10 corrections shall be made for the current taxing period and  
11 the three previous taxing periods or any taxing period included  
12 therein. If the change results in a decreased taxable valuation on  
13 the personal property return and the personal property tax has been  
14 paid prior to a correction pursuant to this section, the taxpayer  
15 may request a refund or credit of the tax in the same manner  
16 prescribed in section 77-1734.01, except that such request shall be  
17 made within three years after the date the tax was due.

18 Sec. 6. Section 77-1344, Revised Statutes Cumulative  
19 Supplement, 2006, is amended to read:

20 77-1344 (1) Agricultural or horticultural land which has  
21 an actual value as defined in section 77-112 reflecting purposes  
22 or uses other than agricultural or horticultural purposes or  
23 uses shall be assessed as provided in subsection (3) of section  
24 77-201 if the land meets the qualifications of this subsection and  
25 an application for such special valuation is filed and approved  
26 pursuant to section 77-1345. In order for the land to qualify  
27 for special valuation all of the following criteria shall be met:

1 (a) The land is located outside the corporate boundaries of any  
2 sanitary and improvement district, city, or village except as  
3 provided in subsection (2) of this section; and (b) the land is  
4 agricultural or horticultural land.

5 (2) Special valuation may be applicable to agricultural  
6 or horticultural land included within the corporate boundaries  
7 of a city or village if the land is subject to a conservation  
8 or preservation easement as provided in the Conservation and  
9 Preservation Easements Act and the governing body of the city or  
10 village approves the agreement creating the easement.

11 (3) The eligibility of land for the special valuation  
12 provisions of this section shall be determined each year as of  
13 January 1, but if the land so qualified becomes disqualified on  
14 or before December 31 of that year, it shall be valued at its  
15 recapture value. upon notice from the county assessor that the land  
16 is disqualified pursuant to section 77-1347 prior to July 25 of the  
17 same year, it shall be valued and carried on the assessment roll  
18 according to section 77-201. If the land becomes disqualified after  
19 the date of levy, its valuation for that year shall continue as  
20 provided in this section.

21 (4) The special valuation placed on such land by the  
22 county assessor under this section shall be subject to equalization  
23 by the county board of equalization and the Tax Equalization and  
24 Review Commission.

25 (5) Recapture value shall be determined only through tax  
26 year ~~2009.~~ 2008. The recapture valuation placed on such land by the  
27 county assessor under this section shall be subject to equalization

1 by the county board of equalization and the Tax Equalization and  
2 Review Commission.

3 Sec. 7. Section 77-1347.01, Revised Statutes Cumulative  
4 Supplement, 2006, is amended to read:

5 77-1347.01 ~~(1)~~ The At any time, the county assessor  
6 may ~~make a determination~~ determine that land no longer qualifies  
7 for special valuation pursuant to sections 77-1344 and 77-1347.  
8 If ~~the county assessor's disqualification determination is made~~  
9 ~~on or before March 19 of the year for which the land is~~  
10 deemed disqualified, the county assessor shall send a written  
11 notice of the determination to the applicant or owner within  
12 fifteen days after his or her determination, including the reason  
13 for the disqualification. A protest of the county assessor's  
14 determination may be filed with the county board of equalization  
15 within thirty days after the mailing of the notice. The county  
16 board of equalization shall decide the protest within thirty days  
17 after the filing of the protest. The county clerk shall, within  
18 seven days after the county board of equalization's final decision,  
19 mail to the protester written notification of the board's decision.  
20 The decision of the county board of equalization may be appealed  
21 to the Tax Equalization and Review Commission in accordance with  
22 section 77-5013 within thirty days after the date of the decision.  
23 The valuation notice relating to the land subject to the county  
24 assessor's disqualification notice shall be sent in accordance  
25 with subsection (2) of section 77-1315 and the valuation may be  
26 protested pursuant to section 77-1502.

27 ~~(2)~~ ~~If the county assessor's disqualification~~

1 determination is made after March 19 and on or before July  
2 25 of the year for which the land is deemed disqualified, the  
3 county assessor shall prepare a report for the county board of  
4 equalization setting forth the parcel the county assessor believes  
5 should be disqualified, the reason for the disqualification, and  
6 the valuation of the property after disqualification. The county  
7 board of equalization may meet on or after June 1 and on or  
8 before July 25 to consider the question of the disqualification  
9 and valuation of a parcel or parcels reported to the county board  
10 of equalization pursuant to this section. Upon review of the  
11 report from the county assessor, the county board of equalization  
12 may issue a written notice to the taxpayer determining that  
13 the parcel should be disqualified and determining the valuation  
14 of the parcel after disqualification. A protest of either the  
15 disqualification determination or the valuation of the parcel, or  
16 both, may be filed with the county board of equalization within  
17 thirty days after the mailing of the notice. The county board of  
18 equalization shall decide the protest within thirty days after the  
19 filing of the protest. The county clerk shall, within seven days  
20 after the county board of equalization's final decision, mail to  
21 the protester written notification of the board's decision. The  
22 decision of the county board of equalization may be appealed to the  
23 Tax Equalization and Review Commission in accordance with section  
24 77-5013 within thirty days after the date of the decision.

25           Sec. 8. Section 77-1348, Revised Statutes Cumulative  
26 Supplement, 2006, is amended to read:

27           77-1348 (1) ~~Whenever~~ For tax years 2007 and 2008,

1 whenever land which has received special valuation becomes  
2 disqualified for such special valuation pursuant to section  
3 77-1347.01, the land shall be subject to taxation at its recapture  
4 value for the year in which it became disqualified. Additionally,  
5 the assessor shall ~~notify~~ the applicant and there shall be added  
6 add to the tax extended against the land on the respective property  
7 tax ~~roll~~ ~~or~~ rolls, to be collected and distributed in the same  
8 manner as other taxes levied upon real property, ~~an~~ a tax amount  
9 equal to the sum of the following:

10           ~~(a)(i)~~ For tax year 2007, if the land was disqualified  
11 before July 25 of the year of disqualification, the total amount by  
12 which the taxes assessed against the land would have been increased  
13 if it had been valued at its recapture value during the last two  
14 or lesser number of years in which such special valuation was in  
15 effect for the land, and, if the land was disqualified on or after  
16 July 25 of the year of disqualification, the total amount by which  
17 the taxes assessed against the land would have increased if it had  
18 been valued at its recapture value during the last three or lesser  
19 number of years in which special valuation was in effect;

20           ~~(ii)~~ For tax year 2008, if the land was disqualified  
21 before July 25 of the year of disqualification, the total amount by  
22 which the taxes assessed against the land would have been increased  
23 if it had been valued at its recapture value during the last year  
24 in which such special valuation was in effect for the land, and,  
25 if the land was disqualified on or after July 25 of the year  
26 of disqualification, the total amount by which the taxes assessed  
27 against the land would have increased if it had been valued at its

1 recapture value during the last two or lesser number of years in  
2 which special valuation was in effect, and

3 (iii) For tax year 2009, if the land was disqualified  
4 before July 25 of the year of disqualification, the total amount  
5 by which taxes assessed against the land would have been increased  
6 if it had been valued at its recapture value during the current  
7 tax year, and, if the land was disqualified on or after July 25  
8 of the year of disqualification, the total amount by which the  
9 taxes assessed against the land would have increased if it had been  
10 valued at its recapture value during the last year in which special  
11 valuation was in effect.

12 (a)(i) If the land becomes disqualified in 2007, the  
13 total amount of additional tax had the land been valued at eighty  
14 percent of its actual value for the preceding two years or the  
15 number of years in which special valuation was in effect if fewer  
16 than two years, except that no additional tax shall be added to  
17 the tax roll for any preceding years if the parcel was disqualified  
18 solely due to the revision to the definition of agricultural land  
19 and horticultural land in section 77-1359 by Laws 2006, LB 808; and

20 (ii) If the land becomes disqualified in 2008, the total  
21 amount of additional tax had the land been valued at seventy-five  
22 percent of its recapture value for the preceding year if special  
23 valuation was in effect, except that no additional tax shall be  
24 added to the tax roll for any preceding years if the parcel  
25 was disqualified solely due to the revision to the definition of  
26 agricultural land and horticultural land in section 77-1359 by Laws  
27 2006, LB 808.

1                   For tax years beginning in ~~2010~~, 2009, the  
2 disqualification of land for special valuation shall not  
3 result in additional taxes; and

4                   (b) Interest upon the amounts of additional tax from  
5 each year included in subdivision (1)(a) of this section at the  
6 rate of six percent from the dates at which such additional taxes  
7 would have been payable if no special valuation had been in effect  
8 through sixty days after the notice sent pursuant to subsection (1)  
9 of this section. Upon expiration of the sixty days, the additional  
10 taxes and interest shall be delinquent and interest shall accrue at  
11 the rate provided in section 45-104.01 until paid.

12                   (2) In cases when the designation of special valuation is  
13 removed as a result of a sale or transfer described in subdivision  
14 (2) or (3) of section 77-1347 other than an acquisition described  
15 in subsection (3) of this section, the lien for such increased  
16 taxes and interest shall attach as of the day preceding such sale  
17 or transfer.

18                   (3) The provisions of subsection (1) of this section do  
19 not apply if:

20                   (a) The land was acquired by eminent domain;

21                   (b) The land is owned by a public entity and is  
22 disqualified from special valuation because it is being used  
23 or is being developed for use in a public purpose or is exchanged  
24 for other property to be used or developed for use in a public  
25 purpose; or

26                   (c) The land is donated to an organization exempt from  
27 taxation under section 501(c)(3) of the Internal Revenue Code

1 or to the state or its political subdivisions and will be  
2 used by the organization, state, or political subdivision for  
3 a public, educational, religious, charitable, or cemetery purpose  
4 under section 77-202.

5 Sec. 9. Section 77-1355, Revised Statutes Cumulative  
6 Supplement, 2006, is amended to read:

7 77-1355 (1) The Greenbelt Advisory Committee is  
8 established to assist and advise the Property Tax Administrator  
9 in developing uniform and proportionate special valuation of  
10 agricultural ~~real property~~ land and horticultural land which is  
11 subject to land-use controls provided for in sections 77-1343  
12 to 77-1348. The advisory committee shall provide advice to the  
13 Property Tax Administrator and the Legislature on rules and  
14 regulations under section 77-1346 and methods and practices of  
15 state and local assessing officials for such special valuation.  
16 The Property Tax Administrator shall respond to the recommendations  
17 of the advisory committee and explain the basis for approval or  
18 rejection of recommendations.

19 (2) The advisory committee shall consist of the following  
20 members appointed by the Governor:

- 21 (a) Two active farmers;
- 22 (b) An active rancher;
- 23 (c) A real property appraiser with expertise in the  
24 appraisal of agricultural ~~real estate~~, land and horticultural land;
- 25 (d) A professor of agricultural economics at the  
26 University of Nebraska Institute of Agriculture and Natural  
27 Resources;



1 (e) An elected county assessor or a designee of the  
2 county assessor; and

3 (f) An elected county commissioner or supervisor.

4 ~~(f) A local planning and zoning official;~~

5 ~~(g) An elected county official who has served on an  
6 agricultural and horticultural land valuation board; and~~

7 ~~(h) A county attorney who has an understanding of  
8 appraisal processes and problems encountered in the valuation  
9 of real property.~~

10 The members shall serve for terms of four years, except  
11 that the Governor shall designate three of the initial members to  
12 serve for two-year terms. The members shall select a chairperson  
13 from the advisory committee's membership. The advisory committee  
14 shall meet at least once annually.

15 (3) The advisory committee shall develop recommendations  
16 on:

17 (a) When using comparable sales analysis for purposes  
18 of establishing the special valuation under sections 77-1343 to  
19 77-1348, how such information may be gathered from other counties  
20 and locations within a county;

21 (b) When using an income capitalization approach for such  
22 special valuation, the income and expense information to be used  
23 and the appropriate method of gathering such information;

24 (c) When using the income capitalization approach, the  
25 approved methods of determining the capitalization rate, including  
26 methods of gathering valid comparable sales for purposes of  
27 determining the capitalization rate on comparable agricultural

1 land and horticultural land; and

2 (d) Any further revisions to sections 77-1343 to 77-1348  
3 as the committee deems important for uniform enforcement of  
4 such sections and uniform special valuation of agricultural ~~real~~  
5 ~~property~~ land and horticultural land.

6 (4) Methods and recommendations developed by the advisory  
7 committee shall provide for an annually updated analysis based on a  
8 three-year average of the information used. The advisory committee  
9 may develop recommendations for valuation methods which provide for  
10 special valuation of land used for specialized agricultural and  
11 horticultural crop production which is unique or localized to a  
12 specific area. The recommendations shall be provided by October 1  
13 each year.

14 (5) The Property Tax Administrator shall provide  
15 administrative staff support and information as requested by  
16 the advisory committee so long as provision of staff support  
17 and information does not impair the ability of the Property Tax  
18 Administrator to carry out other statutory obligations.

19 (6) Members shall be reimbursed for actual and necessary  
20 expenses pursuant to sections 81-1174 to 81-1177.

21 Sec. 10. Section 77-1502, Revised Statutes Cumulative  
22 Supplement, 2006, is amended to read:

23 77-1502 (1) The county board of equalization shall meet  
24 for the purpose of reviewing and deciding written protests filed  
25 pursuant to this section beginning on or after June 1 and ending  
26 on or before July 25 of each year. Protests regarding real property  
27 shall be signed and filed after the county assessor's completion

1 of the real property assessment roll required by section 77-1315  
2 and on or before June 30. For protests of real property, a  
3 protest shall be filed for each parcel. Protests regarding tangible  
4 personal property shall be signed and filed on or before the last  
5 date for filing the return required by section 77-1229. The county  
6 board in a county with a population of more than one hundred  
7 thousand inhabitants based upon the most recent federal decennial  
8 census may adopt a resolution to extend the deadline for hearing  
9 protests from July 25 to August 10. The resolution must be adopted  
10 before July 25 and it will affect the time for hearing protests for  
11 that year only. By adopting such resolution, such county waives any  
12 right to petition the Tax Equalization and Review Commission for  
13 adjustment of a class or subclass of real property under section  
14 77-1504.01 for that year.

15 (2) Each protest shall be signed and filed in triplicate  
16 with the county clerk of the county where the property is assessed.  
17 If the protest is filed by any person other than the owner of  
18 record, a person representing the owner, or the person responsible  
19 for payment of the tax on the parcel, the protester shall also send  
20 a copy of the protest by certified mail, return receipt requested,  
21 to each owner of record of the parcel at the last-known address of  
22 each owner of record as shown in the county assessor's records on  
23 May 20 of the year of the protest. The protester shall also provide  
24 evidence of service to the county clerk before the county may take  
25 any action with regard to the protest. The protest shall contain  
26 or have attached a statement of the reason or reasons why the  
27 requested change should be made and a description of the property

1 to which the protest applies. If the property is real property, a  
2 description of each parcel shall be provided. If the property is  
3 tangible personal property, a physical description of the property  
4 under protest shall be provided. If the protest does not contain  
5 or have attached the statement of the reason or reasons for the  
6 protest or the description of the property, the protest shall be  
7 dismissed by the county board of equalization.

8 (3) The county board of equalization shall mail notice of  
9 the date of the hearing before the board to the protester and the  
10 owner or owners of record at least seven days prior to the hearing.

11 No hearing of the county board of equalization on a protest filed  
12 under this section shall be held before a single commissioner or  
13 supervisor.

14 (4) The county clerk or county assessor shall prepare a  
15 separate report on each protest. The report shall include (a) a  
16 description of the property to which the protest applies, (b) any  
17 recommendation of the county assessor for action on the protest,  
18 (c) if a referee is used, the recommendation of the referee, (d)  
19 the date the county board of equalization heard the protest, (e)  
20 the decision made by the county board of equalization, (f) the  
21 date of the decision, and (g) the date notice of the decision  
22 was mailed to the protester and owner. The report shall contain,  
23 or have attached to it, a statement, signed by the chairperson  
24 of the county board of equalization, describing the basis upon  
25 which the board's decision was made. The report shall have attached  
26 to it a copy of that portion of the property record file which  
27 substantiates calculation of the protested value unless the county

1 assessor certifies to the county board of equalization that a copy  
2 is maintained in either electronic or paper form in his or her  
3 office. One copy of the report, if prepared by the county clerk,  
4 shall be given to the county assessor on or before August 2. The  
5 county assessor shall have no authority to make a change in the  
6 assessment rolls until there is in his or her possession a report  
7 which has been completed in the manner specified in this section.  
8 If the county assessor deems a report submitted by the county clerk  
9 incomplete, the county assessor shall return the same to the county  
10 clerk for proper preparation.

11 (5) On or before August 2, or on or before August 18  
12 in a county that has adopted a resolution to extend the deadline  
13 for hearing protests, the county clerk shall mail to the protester  
14 and owner or owners written notice of the board's decision. The  
15 notice shall contain a statement advising the protester and owner  
16 or owners that a report of the board's decision is available  
17 at the county clerk's or county assessor's office, whichever is  
18 appropriate, and that a copy of the report may be used to complete  
19 an appeal to the Tax Equalization and Review Commission.

20 Sec. 11. Section 77-1510, Revised Statutes Cumulative  
21 Supplement, 2006, is amended to read:

22 77-1510 Any action of the county board of equalization  
23 pursuant to section 77-1502 may be appealed by any party to the  
24 Tax Equalization and Review Commission in accordance with section  
25 77-5013 on or before August 24 or on or before September 10 if the  
26 county has adopted a resolution to extend the deadline for hearing  
27 protests under section 77-1502. For purposes of this section, party

1 means the county assessor, the protester, the owner or owners of  
2 record of the parcel, and any other person responsible for payment  
3 of the tax on the parcel.

4           Sec. 12. Section 77-1613.02, Reissue Revised Statutes of  
5 Nebraska, is amended to read:

6           77-1613.02 The county assessor or county clerk shall  
7 correct the assessment and tax rolls after action of the county  
8 board of equalization. ~~The county board shall provide the county~~  
9 ~~assessor or county clerk with a firmly bound book for the entry~~  
10 ~~of corrections,~~ each Each correction being shall be made in  
11 triplicate, each set of triplicate forms being consecutively  
12 numbered, and there shall be entered upon such form all data  
13 pertaining to the assessment which is to be corrected. The  
14 correction ~~book~~ shall show all additions and reductions, the  
15 amount of tax added or reduced, with the reason therefor, and the  
16 page or pages of the tax rolls upon which such change is to be  
17 made. The original copy shall be delivered to the county treasurer,  
18 the duplicate copy to the county clerk, and the triplicate copy  
19 shall remain ~~in the firmly bound book~~ in the office of the county  
20 assessor. ~~The correction book and the journal for recording each~~  
21 ~~entry shall be kept by the county assessor or county clerk.~~ The  
22 county assessor or county clerk shall provide upon demand a listing  
23 showing each entry and sorted by tax year. The county treasurer  
24 shall thereupon correct the tax roll to conform to the correction  
25 copy and all changes shall be made in red ink, drawing a line  
26 through the original or erroneous figures, but not erasing the  
27 same. No county assessor shall reduce or increase the valuation of

1 any property, real or personal, without the approval of the county  
2 board of equalization. Any county assessor who shall willfully  
3 reduce or increase the valuation of any property, without the  
4 approval of the county board of equalization, as provided in  
5 this section, shall be guilty of a misdemeanor and shall, upon  
6 conviction thereof, be fined not less than twenty dollars nor more  
7 than one hundred dollars.

8           Sec. 13. (1) Any person may appeal the decision of the  
9 Property Tax Administrator determining the taxable value of a  
10 railroad company or public service entity by filing a protest with  
11 the Property Tax Administrator by August 1. Each protest shall  
12 be signed and filed with the Property Tax Administrator. If the  
13 protest is filed by any person other than the owner of record,  
14 a person representing the owner, or the person responsible for  
15 payment of the tax on the parcel, the protester shall also send a  
16 copy of the protest by certified mail, return receipt requested,  
17 to each owner of record of the parcel at the last-known address of  
18 the record owner. The protester shall also file evidence of proof  
19 of service with the Property Tax Administrator before he or she may  
20 take any action with regard to the protest.

21           (2) The protest shall contain or have attached a  
22 statement of the reason or reasons why the requested change  
23 should be made and a description of the property to which the  
24 protest applies. If the protest does not contain or have attached  
25 the statement of the reason or reasons for the protest or the  
26 description of the property, the protest shall be dismissed by the  
27 Property Tax Administrator.

1           (3) On or before August 10, the Property Tax  
2 Administrator shall mail to the protester and the owner or owners  
3 a written notice of his or her decision. The decision of the  
4 Property Tax Administrator may be appealed to the Tax Equalization  
5 and Review Commission by any party. For purposes of this section  
6 and the prosecution of appeals of actions of the Property Tax  
7 Administrator taken under this section, party means the county, the  
8 protester, and the owner or owners of record of the parcel.

9           Sec. 14. Section 77-5018, Revised Statutes Cumulative  
10 Supplement, 2006, is amended to read:

11           77-5018 (1) The commission may issue decisions and orders  
12 which are supported by the evidence and appropriate for resolving  
13 the matters in dispute. Every final decision and order adverse  
14 to a party to the proceeding, rendered by the commission in a  
15 case appealed to the commission, shall be in writing or stated  
16 in the record and shall be accompanied by findings of fact and  
17 conclusions of law. The findings of fact shall consist of a concise  
18 statement of the conclusions upon each contested issue of fact.  
19 Parties to the proceeding shall be notified of the decision and  
20 order in person or by mail. A copy of the decision and order shall  
21 be delivered or mailed upon request to each party or his or her  
22 attorney of record. Any decision rendered by the commission shall  
23 be certified to the county treasurer and to the officer charged  
24 with the duty of preparing the tax list, and if and when such  
25 decision becomes final, such officers shall correct their records  
26 accordingly and the tax list pursuant to section 77-1613.02.

27           (2) The commission may, on its own motion, modify or



1 change its findings or orders, at any time before an appeal and  
2 within ten days after the date of such findings or orders, for the  
3 purpose of correcting any ambiguity, clerical error, or patent or  
4 obvious error. The time for appeal shall not be lengthened because  
5 of the correction unless the correction substantially changes the  
6 findings or order.

7           Sec. 15. Original sections 72-258.03, 77-1233.04, and  
8 77-1613.02, Reissue Revised Statutes of Nebraska, and sections  
9 60-147, 77-201, 77-202.03, 77-1344, 77-1347.01, 77-1348, 77-1355,  
10 77-1502, 77-1510, and 77-5018, Revised Statutes Cumulative  
11 Supplement, 2006, are repealed.

12           Sec. 16. The following section is outright repealed:  
13 Section 77-1216, Reissue Revised Statutes of Nebraska.

14           Sec. 17. Since an emergency exists, this act takes effect  
15 when passed and approved according to law.

16           2. On page 1, strike lines 2 through 9 and insert  
17 "72-258.03, 77-1233.04, and 77-1613.02, Reissue Revised Statutes  
18 of Nebraska, and sections 60-147, 77-201, 77-202.03, 77-1344,  
19 77-1347.01, 77-1348, 77-1355, 77-1502, 77-1510, and 77-5018,  
20 Revised Statutes Cumulative Supplement, 2006; to change and  
21 eliminate provisions relating to mobile home transfer statements,  
22 educational lands appraisal, and property taxation and assessment;  
23 to repeal the original sections; to outright repeal section  
24 77-1216, Reissue Revised Statutes of Nebraska; and to declare an  
25 emergency."