

LEGISLATURE OF NEBRASKA  
 ONE HUNDREDTH LEGISLATURE  
 FIRST SESSION  
**LEGISLATIVE BILL 334**

FINAL READING

Introduced by Dierks, 40; at the request of the Governor

Read first time January 11, 2007

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend  
 2 sections 2-257, 23-1611, 35-509, 49-506, 49-617,  
 3 57-239, 76-214, 77-103, 77-105, 77-202.01, 77-202.05,  
 4 77-202.09, 77-361, 77-370, 77-374, 77-377, 77-414,  
 5 77-421, 77-603.01, 77-605, 77-607, 77-683, 77-685,  
 6 77-687, 77-689, 77-690, 77-691, 77-701, 77-702,  
 7 77-705, 77-706, 77-709, 77-801.02, 77-803, 77-804,  
 8 77-1233.06, 77-1247, 77-1249.01, 77-1250, 77-1250.02,  
 9 77-1250.03, 77-1250.04, 77-1250.05, 77-1301.01, 77-1334,  
 10 77-1339, 77-1346, 77-1374, 77-1376, 77-1613.01, 77-1735,  
 11 77-1736.06, 77-1749, 77-1750, 77-1763, 77-1766, 77-3902,  
 12 77-3903, 77-3904, 77-3905, 77-3906, 77-3907, 77-3908,  
 13 77-4105, 77-5008, 81-101, 81-102, and 81-109, Reissue

1 Revised Statutes of Nebraska, sections 11-201, 23-1601,  
2 60-147, 60-3,189, 60-3,202, 77-202.02, 77-202.03,  
3 77-202.04, 77-202.12, 77-202.13, 77-366, 77-422, 77-603,  
4 77-612, 77-684, 77-802.02, 77-1229, 77-1249, 77-1311,  
5 77-1311.02, 77-1327, 77-1330, 77-1331, 77-1333, 77-1340,  
6 77-1342, 77-1345, 77-1355, 77-1392, 77-1514, 77-1775,  
7 77-5007, 77-5725, 77-6006, and 81-1401, Revised Statutes  
8 Cumulative Supplement, 2006, and section 79-1016, Revised  
9 Statutes Cumulative Supplement, 2006, as affected by  
10 Referendum 2006, No. 422; to merge the Department of  
11 Property Assessment and Taxation with the Department  
12 of Revenue; to change provisions relating to property  
13 taxation, distribution of property tax proceeds, and  
14 the Tax Equalization and Review Commission; to rename a  
15 fund; to harmonize provisions; to provide an operative  
16 date; to repeal the original sections; to outright repeal  
17 sections 77-415, 77-417, 77-704, and 77-708, Reissue  
18 Revised Statutes of Nebraska, and section 77-703, Revised  
19 Statutes Cumulative Supplement, 2006; and to declare an  
20 emergency.

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

1           Section 1. Section 2-257, Reissue Revised Statutes of  
2 Nebraska, is amended to read:

3           2-257 (1) The county board may, at the time other levies  
4 and assessments for taxation are made and subject to section  
5 77-3443, levy a tax upon all of the taxable property within the  
6 county for the operation of the county agricultural society. The  
7 tax shall be assessed, levied, and collected as other county taxes.  
8 The proceeds of such tax shall be paid by the county treasurer to  
9 the treasurer of the board of directors of such county agricultural  
10 society on or before the fifteenth day of each month or more  
11 frequently as provided in section 77-1759.

12           (2) The county agricultural society may act to exceed the  
13 allocation provided by the county board under section 77-3444, but  
14 if the county agricultural society acts to exceed the allocation,  
15 the total levy shall not exceed three and one-half cents per one  
16 hundred dollars of valuation.

17           Sec. 2. Section 11-201, Revised Statutes Cumulative  
18 Supplement, 2006, is amended to read:

19           11-201 It shall be the duty of the Risk Manager:

20           (1) To prescribe the amount, terms, and conditions of  
21 any bond or equivalent commercial insurance when the amount or  
22 terms are not fixed by any specific statute. The Risk Manager, in  
23 prescribing the amount, deductibles, conditions, and terms, shall  
24 consider the type of risks, the relationship of the premium to  
25 risks involved, the past and projected trends for premiums, the

1 ability of the Tort Claims Fund, the State Self-Insured Property  
2 Fund, and state agencies to pay the deductibles, and any other  
3 factors the manager may, in his or her discretion, deem necessary  
4 in order to accomplish the provisions of sections 2-1201, 3-103,  
5 8-104, 8-105, 9-807, 11-119, 11-121, 11-201, 11-202, 37-110,  
6 48-158, 48-609, 48-618, 48-721, 48-804.03, 53-109, 54-191, 55-123,  
7 55-126, 55-127, 55-150, 57-917, 60-1303, 60-1502, 71-222.01,  
8 72-1241, 77-366, ~~77-703~~, 80-401.02, 81-111, 81-151, 81-8,128,  
9 81-8,141, 81-1108.14, 81-2002, 83-128, 84-106, 84-206, and 84-801;

10 (2) To pass upon the sufficiency of and approve the  
11 surety on the bonds or equivalent commercial insurance of all  
12 officers and employees of the state, when approval is not otherwise  
13 prescribed by any specific statute;

14 (3) To arrange for the writing of corporate surety  
15 bonds or equivalent commercial insurance for all the officers and  
16 employees of the state who are required by statute to furnish  
17 bonds;

18 (4) To arrange for the writing of the blanket corporate  
19 surety bond or equivalent commercial insurance required by this  
20 section; and

21 (5) To order the payment of corporate surety bond or  
22 equivalent commercial insurance premiums out of the State Insurance  
23 Fund created by section 81-8,239.02.

24 All state employees not specifically required to give  
25 bond by section 11-119 shall be bonded under a blanket corporate

1 surety bond or insured under equivalent commercial insurance for  
2 faithful performance and honesty in an amount not to exceed one  
3 million dollars.

4           The Risk Manager may separately bond any officer,  
5 employee, or group thereof under a separate corporate surety bond  
6 or equivalent commercial insurance policy for performance and  
7 honesty pursuant to the standards set forth in subdivision (1) of  
8 this section if the corporate surety or commercial insurer will not  
9 bond or insure or excludes from coverage any officer, employee,  
10 or group thereof under the blanket bond or commercial insurance  
11 required by this section, or if the Risk Manager finds that the  
12 reasonable availability or cost of the blanket bond or commercial  
13 insurance required under this section is adversely affected by any  
14 of the following factors: The loss experience, types of risks to be  
15 bonded or insured, relationship of premium to risks involved, past  
16 and projected trends for premiums, or any other factors.

17           Surety bonds of collection agencies, as required by  
18 section 45-608, and detective agencies, as required by section  
19 71-3207, shall be approved by the Secretary of State. The Attorney  
20 General shall approve all bond forms distributed by the Secretary  
21 of State.

22           Sec. 3. Section 23-1601, Revised Statutes Cumulative  
23 Supplement, 2006, is amended to read:

24           23-1601 (1) It is the duty of the county treasurer to  
25 receive all money belonging to the county, from whatsoever source

1 derived and by any method of payment provided by section 77-1702,  
2 and all other money which is by law directed to be paid to him or  
3 her. All money received by the county treasurer for the use of the  
4 county shall be paid out by him or her only on warrants issued by  
5 the county board according to law, except when special provision  
6 for payment of county money is otherwise made by law.

7 (2) The county treasurer shall prepare and file the  
8 required annual inventory statement of county personal property in  
9 his or her custody or possession as provided in sections 23-346 to  
10 23-350.

11 (3) The county treasurer, at the direction of the city or  
12 village, shall invest the bond fund money collected for each city  
13 or village located within each county. The bond fund money shall  
14 be invested by the county treasurer and any investment income shall  
15 accrue to the bond fund. The county treasurer shall notify the city  
16 or village when the bonds have been retired.

17 (4) (a) On or before the fifteenth day of each month,  
18 the county treasurer (i) shall pay to each city, village,  
19 school district, and educational service unit, county agricultural  
20 society, and rural or suburban fire protection district located  
21 within the county the amount of all funds collected or received for  
22 the city, village, school district, and educational service unit,  
23 county agricultural society, and rural or suburban fire protection  
24 district the previous calendar month, including bond fund money  
25 when requested by any city of the first class under section 16-731,

1 and (ii) on forms provided by the Auditor of Public Accounts, shall  
2 include with the payment a statement indicating the source of all  
3 such funds received or collected and an accounting of any expense  
4 incurred in the collection of ad valorem taxes, except that the  
5 Auditor of Public Accounts shall, upon request of a county, approve  
6 the use and reproduction of a county's general ledger or other  
7 existing forms if such ledger or other forms clearly indicate the  
8 sources of all funds received or collected and an accounting of any  
9 expenses incurred in the collection of ad valorem taxes.

10 (b) If all such funds received or collected are less than  
11 twenty-five dollars, the county treasurer may hold such funds until  
12 such time as they are equal to or exceed twenty-five dollars. In no  
13 case shall such funds be held by the county treasurer longer than  
14 six months.

15 (5) Notwithstanding subsection (4) of this section, the  
16 county treasurer of any county in which a city of the metropolitan  
17 class or a Class V school district is located shall pay to the city  
18 of the metropolitan class and to the Class V school district on a  
19 weekly basis the amount of all current year funds as they become  
20 available for the city or the school district.

21 Sec. 4. Section 23-1611, Reissue Revised Statutes of  
22 Nebraska, is amended to read:

23 23-1611 The Auditor of Public Accounts shall establish a  
24 uniform system of accounting for all county officers. The system,  
25 when established, shall be installed and used by all county

1 officers, except that any county with a population of one hundred  
2 thousand or more inhabitants may use an accounting system that  
3 utilizes generally accepted accounting principles. With the prior  
4 approval of the ~~Property Tax Administrator,~~ Tax Commissioner, the  
5 county board of any county may direct that for all purposes of  
6 assessment of property, and for the levy and collection of all  
7 taxes and special assessments, there shall be used only individual  
8 ledger sheets or other tax records suitable for use in connection  
9 with electronic data processing equipment or other mechanical  
10 office equipment, to be used in accordance with procedures to  
11 be approved by the ~~Property Tax Administrator.~~ Tax Commissioner.  
12 To the extent practicable, the accounting system established for  
13 county officers shall be the same system established for state  
14 agencies.

15           Sec. 5. Section 35-509, Reissue Revised Statutes of  
16 Nebraska, is amended to read:

17           35-509 (1) The board of directors shall have the power  
18 and duty to determine a general fire protection and rescue policy  
19 for the district and shall annually fix the amount of money for  
20 the proposed budget statement as may be deemed sufficient and  
21 necessary in carrying out such contemplated program for the ensuing  
22 fiscal year, including the amount of principal and interest upon  
23 the indebtedness of the district for the ensuing year. After the  
24 adoption of the budget statement, the president and secretary of  
25 the district shall request the amount of tax to be levied which



1 the district requires for the adopted budget statement for the  
2 ensuing year to the proper county board on or before August 1  
3 of each year. Such board shall levy a tax not to exceed ten and  
4 one-half cents on each one hundred dollars upon the taxable value  
5 of all the taxable property in such district when the district is  
6 a rural or suburban fire protection district, for the maintenance  
7 of the fire protection district for the fiscal year as provided by  
8 law, plus such levy as is authorized to be made under subdivision  
9 (13) of section 35-508, all such levies being subject to section  
10 77-3443. The tax shall be collected as other taxes are collected  
11 in the county, deposited with the county treasurer, and placed to  
12 the credit of the rural or suburban fire protection district so  
13 authorizing the same ~~to be paid to the secretary-treasurer of such~~  
14 ~~district as is provided for by subsection (3) of this section or to~~  
15 on or before the fifteenth day of each month or more frequently as  
16 provided in section 77-1759 or be remitted to the county treasurer  
17 of the county in which the greatest portion of the valuation of  
18 the district is located as is provided for by subsection (2) of  
19 this section. For purposes of section 77-3443, the county board of  
20 the county in which the greatest portion of the valuation of the  
21 district is located shall approve the levy.

22 (2) All such taxes collected or received for the district  
23 by the treasurer of any other county than the one in which the  
24 greatest portion of the valuation of the district is located shall  
25 be remitted to the treasurer of the county in which the greatest

1 portion of the valuation of the district is located at least  
2 quarterly. All such taxes collected or received shall be placed to  
3 the credit of such district in the treasury of the county in which  
4 the greatest portion of the valuation of the district is located.

5 ~~(3)~~ It shall be the duty of the secretary-treasurer of  
6 the district to apply for and receive from the county treasurer  
7 of the county in which collected or from the county treasurer of  
8 the county in which the greatest portion of the valuation of the  
9 district is located, if such district is located in more than  
10 one county, all money to the credit of the rural or suburban  
11 fire protection district or collected for the same by such county  
12 treasurer, upon an order of the treasurer countersigned by the  
13 president of such district. The money shall be paid out upon  
14 warrants drawn upon the secretary-treasurer by authority of the  
15 board of directors of the district bearing the signature of the  
16 secretary-treasurer and the countersignature of the president of  
17 the rural or suburban fire protection district.

18 ~~(4)~~ (3) In no case shall the amount of tax levy exceed  
19 the amount of funds to be received from taxation according to the  
20 adopted budget statement of the district.

21 Sec. 6. Section 49-506, Reissue Revised Statutes of  
22 Nebraska, is amended to read:

23 49-506 After the Secretary of State has made the  
24 distribution provided by section 49-503, he or she shall deliver  
25 additional copies of the session laws and the journal of the

1 Legislature pursuant to this section in print or electronic format  
2 as he or she determines, upon recommendation by the Clerk of the  
3 Legislature and approval of the Executive Board of the Legislative  
4 Council.

5           One copy of the session laws shall be delivered to  
6 the Lieutenant Governor, the State Treasurer, the Auditor of  
7 Public Accounts, the Reporter of the Supreme Court and Court of  
8 Appeals, the State Court Administrator, the State Fire Marshal,  
9 the Department of Administrative Services, the Department of  
10 Aeronautics, the Department of Agriculture, the Department of  
11 Banking and Finance, the State Department of Education, the  
12 Department of Environmental Quality, the Department of Insurance,  
13 the Department of Labor, the Department of Motor Vehicles, ~~the~~  
14 ~~Department of Property Assessment and Taxation,~~ the Department  
15 of Revenue, the Department of Roads, the Department of Veterans'  
16 Affairs, the Department of Natural Resources, the Military  
17 Department, the Nebraska State Patrol, the Nebraska Commission  
18 on Law Enforcement and Criminal Justice, each of the Nebraska  
19 state colleges, the Game and Parks Commission, the Nebraska  
20 Library Commission, the Nebraska Liquor Control Commission, the  
21 Nebraska Accountability and Disclosure Commission, the Public  
22 Service Commission, the State Real Estate Commission, the Nebraska  
23 State Historical Society, the Public Employees Retirement Board,  
24 the Risk Manager, the Legislative Fiscal Analyst, the Public  
25 Counsel, the materiel division of the Department of Administrative

1 Services, the State Records Administrator, the budget division  
2 of the Department of Administrative Services, the Department of  
3 Health and Human Services, the Department of Health and Human  
4 Services Regulation and Licensure, the Department of Health and  
5 Human Services Finance and Support, the Tax Equalization and Review  
6 Commission, the inmate library at all state penal and correctional  
7 institutions, the Commission on Public Advocacy, and the Library of  
8 Congress; two copies to the Governor, the Secretary of State, the  
9 Nebraska Workers' Compensation Court, the Commission of Industrial  
10 Relations, and the Coordinating Commission for Postsecondary  
11 Education, one of which shall be for use by the community colleges;  
12 four copies to the Nebraska Publications Clearinghouse; five copies  
13 to the Attorney General; nine copies to the Revisor of Statutes;  
14 sixteen copies to the Supreme Court and the Legislative Council;  
15 and thirty-five copies to the University of Nebraska College of  
16 Law.

17 One copy of the journal of the Legislature shall be  
18 delivered to the Governor, the Lieutenant Governor, the State  
19 Treasurer, the Auditor of Public Accounts, the Reporter of the  
20 Supreme Court and Court of Appeals, the State Court Administrator,  
21 the Nebraska State Historical Society, the Legislative Fiscal  
22 Analyst, the Tax Equalization and Review Commission, the Commission  
23 on Public Advocacy, and the Library of Congress; two copies to  
24 the Secretary of State, the Commission of Industrial Relations,  
25 and the Nebraska Workers' Compensation Court; four copies to the

1 Nebraska Publications Clearinghouse; five copies to the Attorney  
2 General and the Revisor of Statutes; eight copies to the Clerk  
3 of the Legislature; thirteen copies to the Supreme Court and the  
4 Legislative Council; and thirty-five copies to the University of  
5 Nebraska College of Law. The remaining copies shall be delivered  
6 to the State Librarian who shall use the same, so far as required  
7 for exchange purposes, in building up the State Library and in the  
8 manner specified in sections 49-507 to 49-509.

9           Sec. 7. Section 49-617, Reissue Revised Statutes of  
10 Nebraska, is amended to read:

11           49-617 The Revisor of Statutes shall cause the statutes  
12 to be printed. The printer shall deliver all completed copies to  
13 the Supreme Court. These copies shall be held and disposed of by  
14 the court as follows: Sixty copies to the State Library to exchange  
15 for statutes of other states; five copies to the State Library  
16 to keep for daily use; not to exceed twenty-five copies to the  
17 Legislative Council for bill drafting and related services to the  
18 Legislature and executive state officers; as many copies to the  
19 Attorney General as he or she has attorneys on his or her staff;  
20 as many copies to the Commission on Public Advocacy as it has  
21 attorneys on its staff; up to sixteen copies to the State Court  
22 Administrator; ~~twelve~~ thirteen copies to the Tax Commissioner;  
23 eight copies to the Nebraska Publications Clearinghouse; six copies  
24 to the Public Service Commission; four copies to the Secretary of  
25 State; four copies to the Tax Equalization and Review Commission;

1 four copies to the Clerk of the Legislature for use in his or  
2 her office and three copies to be maintained in the legislative  
3 chamber, one copy on each side of the chamber and one copy at the  
4 desk of the Clerk of the Legislature, under control of the sergeant  
5 at arms; three copies to the Auditor of Public Accounts; two copies  
6 each to the Governor of the state, the Chief Justice and each  
7 judge of the Supreme Court, each judge of the Court of Appeals,  
8 the Clerk of the Supreme Court, the Reporter of the Supreme Court  
9 and Court of Appeals, the Commissioner of Labor, and the Revisor  
10 of Statutes; one copy each to the Secretary of State of the United  
11 States, each Indian tribal court located in the State of Nebraska,  
12 the library of the Supreme Court of the United States, the Adjutant  
13 General, the Air National Guard, the Commissioner of Education,  
14 the State Treasurer, the Board of Educational Lands and Funds, the  
15 Director of Agriculture, the Director of Administrative Services,  
16 the Director of Aeronautics, the Director of Economic Development,  
17 the director of the Public Employees Retirement Board, the  
18 Director-State Engineer, the Director of Banking and Finance, the  
19 Director of Insurance, the Director of Motor Vehicles, ~~the Property~~  
20 ~~Tax Administrator~~, the Director of Veterans' Affairs, the Director  
21 of Natural Resources, the Director of Correctional Services, the  
22 Nebraska Emergency Operating Center, each judge of the Nebraska  
23 Workers' Compensation Court, each judge of the Commission of  
24 Industrial Relations, the Nebraska Liquor Control Commission, the  
25 State Real Estate Commission, ~~the Tax Equalization and Review~~

1 ~~Commission~~, the secretary of the Game and Parks Commission, the  
2 Board of Pardons, the Department of Health and Human Services, the  
3 Department of Health and Human Services Regulation and Licensure,  
4 the Department of Health and Human Services Finance and Support,  
5 each state institution under the Department of Health and Human  
6 Services, each state institution under the State Department of  
7 Education, the State Surveyor, the Nebraska State Patrol, the  
8 materiel division of the Department of Administrative Services, the  
9 personnel division of the Department of Administrative Services,  
10 the Nebraska Motor Vehicle Industry Licensing Board, the Board of  
11 Trustees of the Nebraska State Colleges, each of the Nebraska state  
12 colleges, each district judge of the State of Nebraska, each judge  
13 of the county court, each judge of a separate juvenile court,  
14 the Lieutenant Governor, each United States Senator from Nebraska,  
15 each United States Representative from Nebraska, each clerk of the  
16 district court for the use of the district court, the clerk of  
17 the Nebraska Workers' Compensation Court, each clerk of the county  
18 court, each county attorney, each county public defender, each  
19 county law library, and the inmate library at all state penal and  
20 correctional institutions, and each member of the Legislature shall  
21 be entitled to two complete sets, and two complete sets of such  
22 volumes as are necessary to update previously issued volumes, but  
23 each member of the Legislature and each judge of any court referred  
24 to in this section shall be entitled, on request, to an additional  
25 complete set. Copies of the statutes distributed without charge,

1 as listed in this section, shall be the property of the state or  
2 governmental subdivision of the state and not the personal property  
3 of the particular person receiving a copy. Distribution of statutes  
4 to the library of the College of Law of the University of Nebraska  
5 shall be as provided in sections 85-176 and 85-177.

6 Sec. 8. Section 57-239, Reissue Revised Statutes of  
7 Nebraska, is amended to read:

8 57-239 The ~~Property Tax Administrator~~ Tax Commissioner  
9 shall adopt and promulgate rules and regulations necessary for  
10 the implementation of sections 57-235 to 57-239. The ~~Property Tax~~  
11 ~~Administrator~~ Tax Commissioner shall also prescribe necessary forms  
12 for the implementation of sections 57-235 to 57-239.

13 Sec. 9. Section 60-147, Revised Statutes Cumulative  
14 Supplement, 2006, is amended to read:

15 60-147 (1) An application for a certificate of title  
16 for a mobile home or cabin trailer shall be accompanied by a  
17 certificate that states that sales or use tax has been paid on  
18 the purchase of the mobile home or cabin trailer or that the  
19 transfer of title was exempt from sales and use taxes. The county  
20 clerk or designated county official shall issue a certificate of  
21 title for a mobile home or cabin trailer but shall not deliver  
22 the certificate of title unless the certificate required under this  
23 subsection accompanies the application for certificate of title for  
24 the mobile home or cabin trailer, except that the failure of the  
25 application to be accompanied by such certificate shall not prevent



1 the notation of a lien on the certificate of title to the mobile  
2 home or cabin trailer pursuant to section 60-164 and delivery to  
3 the holder of the first lien.

4 (2) An application for a certificate of title to a mobile  
5 home shall be accompanied by a mobile home transfer statement  
6 prescribed by the ~~Property Tax Administrator~~, Tax Commissioner. The  
7 mobile home transfer statement shall be filed by the applicant  
8 with the county clerk or designated county official of the county  
9 of application for title. The county clerk or designated county  
10 official shall issue a certificate of title to a mobile home but  
11 shall not deliver the certificate of title unless the mobile home  
12 transfer statement accompanies the application for title, except  
13 that the failure to provide the mobile home transfer statement  
14 shall not prevent the notation of a lien on the certificate of  
15 title to the mobile home pursuant to section 60-164 and delivery to  
16 the holder of the first lien. The county clerk or designated county  
17 official shall retain the original copy of the mobile home transfer  
18 statement, forward two copies to the county assessor, and provide a  
19 copy to the applicant.

20 Sec. 10. Section 60-3,189, Revised Statutes Cumulative  
21 Supplement, 2006, is amended to read:

22 60-3,189 (1) A veteran of the United States Armed Forces  
23 who qualifies for an exemption from the motor vehicle tax under  
24 subdivision (2) of section 60-3,185 shall apply for the exemption  
25 to the county treasurer or designated county official not more

1 than fifteen days before and not later than thirty days after  
2 the registration date for the motor vehicle. A renewal application  
3 shall be made annually not sooner than the first day of the last  
4 month of the registration period or later than the last day of  
5 the registration period. The county treasurer or designated county  
6 official shall approve or deny the application and notify the  
7 applicant of his or her decision within twenty days after the  
8 filing of the application. An applicant may appeal the denial of an  
9 application to the county board of equalization within twenty days  
10 after the date the notice was mailed.

11 (2) An organization which qualifies for an exemption from  
12 the motor vehicle tax under subdivision (6) of section 60-3,185  
13 shall apply for the exemption to the county treasurer or designated  
14 county official not more than fifteen days before and not later  
15 than thirty days after the registration date for the motor vehicle.  
16 For a newly acquired motor vehicle, an application for exemption  
17 must be made within thirty days after the purchase date. A renewal  
18 application shall be made annually not sooner than the first day of  
19 the last month of the registration period or later than the last  
20 day of the registration period. The county treasurer or designated  
21 county official shall examine the application and recommend either  
22 exempt or nonexempt status to the county board of equalization  
23 within twenty days after receipt of the application. The county  
24 board of equalization, after a hearing on ten days' notice to the  
25 applicant and after considering the recommendation of the county

1 treasurer or designated county official and any other information  
2 it may obtain, shall approve or deny the exemption on the basis  
3 of law and of rules and regulations adopted and promulgated by  
4 the ~~Property Tax Administrator~~ Tax Commissioner within thirty days  
5 after the hearing. The county board of equalization shall mail  
6 or deliver its final decision to the applicant and the county  
7 treasurer or designated county official within seven days after the  
8 date of decision. The decision of the county board of equalization  
9 may be appealed to the Tax Equalization and Review Commission in  
10 accordance with the Tax Equalization and Review Commission Act  
11 within thirty days after the final decision.

12           Sec. 11. Section 60-3,202, Revised Statutes Cumulative  
13 Supplement, 2006, is amended to read:

14           60-3,202 (1) As registration fees are received by the  
15 Division of Motor Carrier Services of the department pursuant to  
16 section 60-3,198, the division shall remit the fees to the State  
17 Treasurer, less a collection fee of three percent of thirty percent  
18 of the registration fees collected. The collection fee shall be  
19 credited to the Department of ~~Property Assessment and Taxation~~  
20 Revenue Property Assessment Division Cash Fund. The State Treasurer  
21 shall credit the remainder of the thirty percent of the fees  
22 collected to the Motor Vehicle Tax Fund and the remaining seventy  
23 percent of the fees collected to the Highway Trust Fund.

24           (2) On or before the last day of each quarter of the  
25 calendar year, the State Treasurer shall distribute all funds in

1 the Motor Vehicle Tax Fund to the county treasurer or designated  
2 county official of each county in the same proportion as the number  
3 of original apportionable vehicle registrations in each county  
4 bears to the total of all original registrations within the state  
5 in the registration year immediately preceding.

6 (3) Upon receipt of motor vehicle tax funds from the  
7 State Treasurer, the county treasurer or designated county official  
8 shall distribute such funds to taxing agencies within the county in  
9 the same proportion that the levy of each such taxing agency bears  
10 to the total of such levies of all taxing agencies in the county.

11 (4) In the event any taxing district has been annexed,  
12 merged, dissolved, or in any way absorbed into another taxing  
13 district, any apportionment of motor vehicle tax funds to which  
14 such taxing district would have been entitled shall be apportioned  
15 to the successor taxing district which has assumed the functions of  
16 the annexed, merged, dissolved, or absorbed taxing district.

17 (5) On or before March 1 of each year, the department  
18 shall furnish to the State Treasurer a tabulation showing the total  
19 number of original apportionable vehicle registrations in each  
20 county for the immediately preceding calendar year, which shall be  
21 the basis for computing the distribution of motor vehicle tax funds  
22 as provided in subsection (2) of this section.

23 (6) The Motor Vehicle Tax Fund is created. Any money in  
24 the fund available for investment shall be invested by the state  
25 investment officer pursuant to the Nebraska Capital Expansion Act

1 and the Nebraska State Funds Investment Act.

2           Sec. 12. Section 76-214, Reissue Revised Statutes of  
3 Nebraska, is amended to read:

4           76-214 (1) Every grantee who has a deed to real estate  
5 recorded which was executed after July 21, 1965, and every  
6 purchaser of real estate who has a memorandum of contract or  
7 land contract recorded which was executed after July 16, 1994,  
8 shall, at the time such deed, memorandum of contract, or land  
9 contract is presented for recording, file with the register  
10 of deeds a completed statement as prescribed by the ~~Property~~  
11 ~~Tax Administrator~~ Tax Commissioner. For all deeds executed and  
12 recorded after January 1, 1986, and for all memoranda of contract  
13 and land contracts executed and recorded after July 16, 1994, and  
14 prior to January 1, 2001, the statement shall contain the social  
15 security number of the grantee or purchaser, if living, or the  
16 federal employer identification number of the grantee or purchaser.  
17 For all deeds and all memoranda of contract and land contracts  
18 executed and recorded on and after January 1, 2001, the statement  
19 shall not require the social security number of the grantee or  
20 purchaser or the federal employer identification number of the  
21 grantee or purchaser. This statement may require the recitation  
22 of any information contained in the deed, memorandum of contract,  
23 or land contract, the total consideration paid, the amount of  
24 the total consideration attributable to factors other than the  
25 purchase of the real estate itself, and other factors which may

1 influence the transaction. This statement shall be signed and filed  
2 by the grantee, the purchaser, or his or her authorized agent.  
3 The statement form shall be designed so that multiple copies are  
4 generated. Beginning January 1, 2001, the register of deeds shall  
5 forward the original copy of the statement to the Department of  
6 Revenue, two copies of the statement shall be provided to the  
7 county assessor, and a copy shall be provided to the grantee or  
8 purchaser or his or her agent. If the grantee or purchaser fails  
9 to furnish the statement, the register of deeds shall not record  
10 the deed, memorandum of contract, or land contract. The register  
11 of deeds shall indicate on the statement the book and page or  
12 computer system reference where the deed, memorandum of contract,  
13 or land contract is recorded and shall immediately forward the  
14 statement to the county assessor. The county assessor shall process  
15 the statement according to the instructions of the Property Tax  
16 Administrator and shall, when directed, forward the statement  
17 to the ~~Property Tax Administrator.~~ Tax Commissioner. Except as  
18 provided in subsection (2) of this section, the statement and the  
19 information contained therein shall be confidential and available  
20 to tax officials only.

21 (2) Any person shall have access to statements at the  
22 office of the county assessor which have been filed on or after  
23 January 1, 1995, and have not been disposed of pursuant to the  
24 records retention and disposition schedule as approved by the State  
25 Records Administrator.

1                   Sec. 13. Section 77-103, Reissue Revised Statutes of  
2 Nebraska, is amended to read:

3                   77-103 Real property shall mean:

4                   (1) All land;

5                   (2) All buildings, ~~fixtures, and improvements, and~~  
6 fixtures, except trade fixtures;

7                   (3) Mobile homes, cabin trailers, and similar property,  
8 not registered for highway use, which are used, or designed to be  
9 used, for residential, office, commercial, agricultural, or other  
10 similar purposes, but not including mobile homes, cabin trailers,  
11 and similar property when unoccupied and held for sale by persons  
12 engaged in the business of selling such property when such property  
13 is at the location of the business;

14                   (4) Mines, minerals, quarries, mineral springs and wells,  
15 oil and gas wells, overriding royalty interests, and production  
16 payments with respect to oil or gas leases; and

17                   (5) All privileges pertaining to real property described  
18 in subdivisions (1) through (4) of this section.

19                   Sec. 14. Section 77-105, Reissue Revised Statutes of  
20 Nebraska, is amended to read:

21                   77-105 The term tangible personal property includes all  
22 personal property possessing a physical existence, excluding money.  
23 The term tangible personal property also includes trade fixtures,  
24 which means machinery and equipment, regardless of the degree  
25 of attachment to real property, used directly in commercial,

1 manufacturing, or processing activities conducted on real property,  
2 regardless of whether the real property is owned or leased. The  
3 term intangible personal property includes all other personal  
4 property, including money.

5           Sec. 15. Section 77-202.01, Reissue Revised Statutes of  
6 Nebraska, is amended to read:

7           77-202.01 (1) Any organization or society seeking a tax  
8 exemption provided in subdivisions (1)(c) and (d) of section 77-202  
9 for any real or tangible personal property, except real property  
10 used for cemetery purposes, shall apply for exemption to the  
11 county assessor on or before December 31 of the year preceding  
12 the year for which the exemption is sought on forms prescribed  
13 by the ~~Property Tax Administrator~~. Tax Commissioner. The county  
14 assessor shall examine the application and recommend either taxable  
15 or exempt for the real property or tangible personal property to  
16 the county board of equalization on or before February 1 following.  
17 Notice that a list of the applications from organizations seeking  
18 tax exemption, descriptions of the property, and recommendations of  
19 the county assessor are available in the county assessor's office  
20 shall be published in a newspaper of general circulation in the  
21 county at least ten days prior to consideration of any application  
22 by the county board of equalization.

23           (2) Any organization or society which fails to file an  
24 exemption application on or before December 31 may apply on or  
25 before June 30 to the county assessor. The organization or society



1 shall also file in writing a request with the county board of  
2 equalization for a waiver so that the county assessor may consider  
3 the application for exemption. The county board of equalization  
4 shall grant the waiver upon a finding that good cause exists  
5 for the failure to make application on or before December 31.  
6 When the waiver is granted, the county assessor shall examine  
7 the application and recommend either taxable or exempt for the  
8 real property or tangible personal property to the county board  
9 of equalization and shall assess a penalty against the property  
10 of ten percent of the tax that would have been assessed had the  
11 waiver been denied or one hundred dollars, whichever is less, for  
12 each calendar month or fraction thereof for which the filing of  
13 the exemption application missed the December 31 deadline. The  
14 penalty shall be collected and distributed in the same manner as  
15 a tax on the property and interest shall be assessed at the rate  
16 specified in section 45-104.01, as such rate may from time to time  
17 be adjusted by the Legislature, from the date the tax would have  
18 been delinquent until paid. The penalty shall also become a lien in  
19 the same manner as a tax pursuant to section 77-203.

20           Sec. 16. Section 77-202.02, Revised Statutes Cumulative  
21 Supplement, 2006, is amended to read:

22           77-202.02 The county board of equalization, between  
23 February 1 and June 1 after a hearing on ten days' notice to  
24 the applicant and the publication of notice as provided in section  
25 77-202.01, and after considering the recommendation of the county

1 assessor and any other information it may obtain from public  
2 testimony, shall grant or withhold tax exemption for the real  
3 property or tangible personal property on the basis of law and  
4 of regulations promulgated by the ~~Property Tax Administrator~~, Tax  
5 Commissioner.

6 For applications accepted after approval of a waiver  
7 pursuant to section 77-202.01, the county board of equalization  
8 shall hear and certify its decision on or before August 15.

9 Sec. 17. Section 77-202.03, Revised Statutes Cumulative  
10 Supplement, 2006, is amended to read:

11 77-202.03 (1) A properly granted exemption of real or  
12 tangible personal property, except real property used for cemetery  
13 purposes, provided for in subdivisions (1)(c) and (d) of section  
14 77-202 shall continue for a period of four years if the statement  
15 of reaffirmation of exemption required by subsection (2) of this  
16 section is filed when due. The four-year period shall begin with  
17 years evenly divisible by four.

18 (2) In each intervening year occurring between  
19 application years, the organization or society which filed the  
20 granted exemption application for the real or tangible personal  
21 property, except real property used for cemetery purposes, shall  
22 file a statement of reaffirmation of exemption with the county  
23 assessor on or before December 31 of the year preceding the year  
24 for which the exemption is sought, on forms prescribed by the  
25 ~~Property Tax Administrator~~, Tax Commissioner, certifying that the

1 ownership and use of the exempted property has not changed during  
2 the year. Any organization or society which misses the December 31  
3 deadline for filing the statement of reaffirmation of exemption may  
4 file the statement of reaffirmation of exemption by June 30. Such  
5 filing shall maintain the tax-exempt status of the property without  
6 further action by the county and regardless of any previous action  
7 by the county board of equalization to deny the exemption due to  
8 late filing of the statement of reaffirmation of exemption. Upon  
9 any such late filing, the county assessor shall assess a penalty  
10 against the property of ten percent of the tax that would have been  
11 assessed had the statement of reaffirmation of exemption not been  
12 filed or one hundred dollars, whichever is less, for each calendar  
13 month or fraction thereof for which the filing of the statement of  
14 reaffirmation of exemption is late. The penalty shall be collected  
15 and distributed in the same manner as a tax on the property  
16 and interest shall be assessed at the rate specified in section  
17 45-104.01, as such rate may from time to time be adjusted by the  
18 Legislature, from the date the tax would have been delinquent until  
19 paid. The penalty shall also become a lien in the same manner as a  
20 tax pursuant to section 77-203.

21 (3)(a) If any organization or society seeks a tax  
22 exemption for any real or tangible personal property acquired  
23 on or after January 1 of any year or converted to exempt use on  
24 or after January 1 of any year, the organization or society shall  
25 make application for exemption on or before August 1 of that year

1 as provided in subsection (1) of section 77-202.01. The procedure  
2 for reviewing the application shall be as in sections 77-202.01  
3 to 77-202.05, except that the exempt use shall be determined as  
4 of the date of application and the review by the county board of  
5 equalization shall be completed by August 15.

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

15 (4) In any year, the county assessor or the county board  
16 of equalization may cause a review of any exemption to determine  
17 whether the exemption is proper. Such a review may be taken even  
18 if the ownership or use of the property has not changed from the  
19 date of the allowance of the exemption. If it is determined that  
20 a change in an exemption is warranted, the procedure for hearing  
21 set out in section 77-202.02 shall be followed, except that the  
22 published notice shall state that the list provided in the county  
23 assessor's office only includes those properties being reviewed.  
24 If an exemption is denied, the county board of equalization shall  
25 place the property on the tax rolls retroactive to January 1 of

1 that year if on the date of the decision of the county board of  
2 equalization the property no longer qualifies for an exemption.

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

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

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

23 Sec. 18. Section 77-202.04, Revised Statutes Cumulative  
24 Supplement, 2006, is amended to read:

25 77-202.04 (1) Notice of a county board of equalization's

1 decision granting or denying an application for exemption from  
2 taxation for real or tangible personal property shall be mailed or  
3 delivered to the applicant and the county assessor by the county  
4 clerk within seven days after the date of the board's decision.  
5 Persons, corporations, or organizations may appeal denial of an  
6 application for exemption by a county board of equalization. Only  
7 the county assessor may appeal the grant of such an exemption by  
8 a county board of equalization. Appeals pursuant to this section  
9 shall be made to the Tax Equalization and Review Commission  
10 in accordance with section 77-5013 within thirty days after  
11 the decision of the county board of equalization. The ~~Property~~  
12 ~~Tax Administrator~~ Tax Commissioner may in his or her discretion  
13 intervene in any such appeal pursuant to this section.

14 (2) Any owner may petition the Tax Equalization and  
15 Review Commission in accordance with section 77-5013, on or before  
16 December 31 of each year, to determine the taxable status of real  
17 property for that year if a failure to give notice as prescribed  
18 by this section prevented timely filing of a protest or appeal  
19 provided for in sections 77-202 to 77-202.25.

20 Sec. 19. Section 77-202.05, Reissue Revised Statutes of  
21 Nebraska, is amended to read:

22 77-202.05 The ~~Property Tax Administrator~~ Tax Commissioner  
23 shall prescribe forms for distribution to the county assessors  
24 on which persons, corporations, and organizations may apply for  
25 tax-exempt status for real or tangible personal property. The forms

1 shall include the following information:

2 (1) Name of owner or owners of the property, and if a  
3 corporation, the names of the officers and directors, and place of  
4 incorporation;

5 (2) Legal description of real property and a general  
6 description as to class and use of all tangible personal property;  
7 and

8 (3) The precise statutory provision under which exempt  
9 status for such property is claimed.

10 Sec. 20. Section 77-202.09, Reissue Revised Statutes of  
11 Nebraska, is amended to read:

12 77-202.09 Any cemetery organization seeking a tax  
13 exemption for any real property used to maintain areas set apart  
14 for the interment of human dead shall apply for exemption to  
15 the county assessor on forms prescribed by the ~~Property Tax~~  
16 ~~Administrator.~~ Tax Commissioner. An application for a tax exemption  
17 shall be made on or before December 31 of the year preceding the  
18 year for which the exemption is sought. The county assessor shall  
19 examine the application and recommend either taxable or exempt to  
20 the county board of equalization on or before February 1 following.  
21 If a cemetery organization seeks a tax exemption for any real or  
22 tangible personal property acquired for or converted to exempt use  
23 on or after January 1, the organization shall make application for  
24 exemption on or before August 1. The procedure for reviewing the  
25 application shall be the same as for other exemptions pursuant

1 to subdivisions (1)(c) and (d) of section 77-202. Any cemetery  
2 organization which fails to file on or before December 31 for  
3 exemption may apply on or before June 30 pursuant to subsection  
4 (2) of section 77-202.01, and the penalty and procedures specified  
5 in section 77-202.01 shall apply.

6           Sec. 21. Section 77-202.12, Revised Statutes Cumulative  
7 Supplement, 2006, is amended to read:

8           77-202.12 (1) On or before March 1, the county assessor  
9 shall send notice to the state or to any governmental subdivision  
10 if it has property not being used for a public purpose upon  
11 which a payment in lieu of taxes is not made. Such notice shall  
12 inform the state or governmental subdivision that the property  
13 will be subject to taxation for property tax purposes. The written  
14 notice shall contain the legal description of the property and be  
15 given by first-class mail addressed to the state's or governmental  
16 subdivision's last-known address. If the property is leased by  
17 the state or the governmental subdivision to another entity and  
18 the lessor does not intend to pay the taxes for the lessee as  
19 allowed under subsection (4) of section 77-202.11, the lessor shall  
20 immediately forward the notice to the lessee.

21           (2) The state, governmental subdivision, or lessee may  
22 protest the determination of the county assessor that the property  
23 is not used for a public purpose to the county board of  
24 equalization on or before April 1. The county board of equalization  
25 shall issue its decision on the protest on or before May 1.



1           (3) The decision of the county board of equalization may  
2 be appealed to the Tax Equalization and Review Commission on or  
3 before June 1. The ~~Property Tax Administrator~~ Tax Commissioner in  
4 his or her discretion may intervene in an appeal pursuant to this  
5 section.

6           Sec. 22. Section 77-202.13, Revised Statutes Cumulative  
7 Supplement, 2006, is amended to read:

8           77-202.13 (1) Not later than December 1, 2004, and every  
9 fourth December 1 thereafter, the county assessor of each county  
10 shall file with the Property Tax Administrator and the county board  
11 a report specifying the following information for the then current  
12 year:

13           (a) The legal description and owner of all property owned  
14 by the state or a governmental subdivision of the state; and

15           (b) The legal description and owner of all property  
16 subject to taxation pursuant to sections 77-202.11 and 77-202.12.

17           (2) The Department of ~~Property Assessment and Taxation~~  
18 Revenue shall use the information reported in subdivision (1)(b) of  
19 this section to create and maintain a data base of the information  
20 that is available to the public on the web site of the department.  
21 The data base shall be searchable by legal description, owner, and  
22 tax status.

23           Sec. 23. Section 77-361, Reissue Revised Statutes of  
24 Nebraska, is amended to read:

25           77-361 The functions and goals of the Department of

1 Revenue shall be to: (1) Execute faithfully the revenue and  
2 property tax laws of the State of Nebraska; (2) provide for  
3 efficient, updated, and economical methods and systems of revenue  
4 accounting, reporting, enforcement, and related activities; and (3)  
5 continually seek to improve its system of administration to provide  
6 greater efficiency and convenience to this state's taxpayers.

7 Sec. 24. Section 77-366, Revised Statutes Cumulative  
8 Supplement, 2006, is amended to read:

9 77-366 (1) The Tax Commissioner shall appoint or employ  
10 deputies, investigators, inspectors, agents, security personnel,  
11 and other persons as he or she deems necessary to administer and  
12 effectively enforce all provisions of the revenue and property  
13 tax laws of this state. The appointed personnel shall hold  
14 office at the pleasure of the Tax Commissioner. Any appointed  
15 or employed personnel shall perform the duties assigned by the Tax  
16 Commissioner.

17 (2) All personnel appointed or employed by the Tax  
18 Commissioner shall be bonded or insured as required by section  
19 11-201. As specified by the Tax Commissioner, certain personnel  
20 shall be vested with the authority and power of a law enforcement  
21 officer to carry out the laws of this state administered by the  
22 Tax Commissioner or the Department of Revenue. Such personnel shall  
23 be empowered to arrest with or without a warrant, file and serve  
24 any lien, seize property, serve and return a summons, warrant,  
25 or subpoena issued by the Tax Commissioner, collect taxes, and

1 bring an offender before any court with jurisdiction in this  
2 state, except that such personnel shall not be authorized to carry  
3 weapons or enforce any laws other than laws administered by the Tax  
4 Commissioner or the Department of Revenue.

5 (3) Subsection (2) of this section shall not be construed  
6 to restrict any other law enforcement officer of this state from  
7 enforcing any state law, revenue or otherwise.

8 Sec. 25. Section 77-370, Reissue Revised Statutes of  
9 Nebraska, is amended to read:

10 77-370 The form of all schedules, books of instruction,  
11 records, and all other forms which may be necessary or expedient  
12 for the proper administration of the revenue and property tax  
13 laws of the state shall be approved by the Department of  
14 Revenue. All such schedules, forms, and documents shall be uniform  
15 throughout the several counties insofar as the same is possible and  
16 practicable.

17 Sec. 26. Section 77-374, Reissue Revised Statutes of  
18 Nebraska, is amended to read:

19 77-374 Where the Department of Revenue shall find that  
20 the administration of the revenue and property tax laws of the  
21 state might be more efficiently and economically conducted, it  
22 shall cause to be prepared recommendations to effect the desired  
23 objective. Such recommendations shall be given to the Governor and  
24 the chairperson of the appropriate legislative committee when the  
25 Legislature is next in regular session following the development of

1 the recommendations. Should the Legislature be in regular session  
2 at the time such recommendations are compiled, the recommendations  
3 shall be communicated to the Governor and the appropriate committee  
4 of the Legislature.

5           Sec. 27. Section 77-377, Reissue Revised Statutes of  
6 Nebraska, is amended to read:

7           77-377 The Department of Revenue may request the Attorney  
8 General or any county attorney to institute proceedings, actions,  
9 and prosecutions as may be required to enforce the laws relating  
10 to penalties, liabilities, assessments, collection, and payment of  
11 revenue and punishment of public officers, persons, or officers or  
12 agents of corporations for failure to comply with or for neglect  
13 to comply with the provisions of any revenue or property tax law  
14 administered by or subject to the administrative jurisdiction of  
15 the department.

16           Sec. 28. Section 77-414, Reissue Revised Statutes of  
17 Nebraska, is amended to read:

18           77-414 The Property Tax Administrator shall:

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

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

25           In order to promote compliance with the requirements of

1 this section, the ~~Property Tax Administrator~~ Tax Commissioner shall  
2 adopt and promulgate, and from time to time amend or revise, rules  
3 and regulations containing the necessary educational standards and  
4 criteria for certification and recertification.

5 Sec. 29. Section 77-421, Reissue Revised Statutes of  
6 Nebraska, is amended to read:

7 77-421 The Property Tax Administrator shall, in February,  
8 May, August, and November of each year, hold an examination of  
9 applicants for certification as county assessor. An applicant  
10 for the examination shall, not less than ten days before an  
11 examination, present to the Property Tax Administrator a written  
12 application on forms provided by the Property Tax Administrator.  
13 Such application shall not be considered by the Property Tax  
14 Administrator unless accompanied by a payment of a fee to the order  
15 of the ~~Property Tax Administrator~~ Tax Commissioner. The fees shall  
16 be credited to the Department of ~~Property Assessment and Taxation~~  
17 Revenue Property Assessment Division Cash Fund. The amount of such  
18 fee shall be determined annually by the ~~Property Tax Administrator~~  
19 Tax Commissioner and shall be sufficient to cover the costs of  
20 the administration of the examination. Such examination shall be  
21 written and shall be of such character as fairly to test and  
22 determine the qualifications, fitness, and ability of the person  
23 tested actually to perform the duties of county assessor. The  
24 Property Tax Administrator shall prepare such examination.

25 Sec. 30. Section 77-422, Revised Statutes Cumulative

1 Supplement, 2006, is amended to read:

2           77-422 (1) Upon the successful completion of the  
3 examination by the applicant, a county assessor certificate shall  
4 be issued to him or her.

5           (2) The ~~Property Tax Administrator~~ Tax Commissioner shall  
6 establish a system for revocation or suspension of a certificate,  
7 including a certificate issued by the Property Tax Administrator,  
8 for failure to maintain the educational standards and criteria and  
9 shall have the power to revoke the certificate if the certificate  
10 holder has not successfully met the educational requirements in  
11 section 77-414. A copy of the ~~Property Tax Administrator's~~ Tax  
12 Commissioner's written order revoking or suspending a certificate  
13 shall be mailed to the person within seven days after the date of  
14 the order.

15           (3) Any person whose certificate, including a certificate  
16 issued by the Property Tax Administrator, has been revoked or  
17 suspended may appeal the written order of the ~~Property Tax~~  
18 ~~Administrator,~~ Tax Commissioner, within thirty days after the  
19 date of the order, to the Tax Equalization and Review Commission in  
20 accordance with section 77-5013.

21           (4) A person whose certificate has been invalidated by  
22 the commission or the ~~Property Tax Administrator~~ Tax Commissioner  
23 shall not be eligible to hold a certificate for five years after  
24 the date of invalidation.

25           Sec. 31. Section 77-603, Revised Statutes Cumulative

1 Supplement, 2006, is amended to read:

2           77-603 On or before April 15 each year, the person,  
3 company, or corporation owning, operating, or controlling any  
4 railroad or railroad service in this state shall, by a duly  
5 authorized corporate representative or official, return to the  
6 Property Tax Administrator a statement of the property of such  
7 company on January 1 preceding. The statement shall be made  
8 on forms prescribed by the ~~Property Tax Administrator.~~ Tax  
9 Commissioner. All information reported by the railroad company,  
10 not available from any other public source, and any memorandum  
11 thereof shall be confidential and available to taxing officials  
12 only. For good cause shown, the Property Tax Administrator may  
13 allow an extension of time in which to file such statement. Such  
14 extension shall not exceed fifteen days after April 15. Such  
15 statement shall include:

16           (1) A list of the right-of-way, track, and roadbed,  
17 giving the entire length of the main track and sidetrack in this  
18 and other states, and showing as to this state the portion in each  
19 governmental subdivision;

20           (2) A schedule showing: (a) The amount of capital stock  
21 authorized and the number of shares into which such capital stock  
22 is divided; (b) the amount of capital stock paid up; (c) the market  
23 value of the stock or, if of no market value, then the true value  
24 of the shares of stock; (d) the total amount of all secured and  
25 unsecured indebtedness except for current expenses of operating the

1 road; and (e) the taxable valuation of all its operating property  
2 in this state that is locally assessed;

3 (3) A correct return of the value of all materials and  
4 supplies used for operating and carrying on the business of such  
5 railroad;

6 (4) The total gross earnings and net earnings of such  
7 corporation during the year for which the statement is made, and  
8 the total amount expended in the operation and maintenance of  
9 the property and the improvements to such property, distinguishing  
10 that expended in improvement or betterment from that expended in  
11 maintenance and operation, also the dividend last declared upon its  
12 shares and the amount thereof, and the date, number, and amount of  
13 all dividends declared upon its stock during the year preceding the  
14 date of such report; and

15 (5) Such other necessary information as the Property  
16 Tax Administrator may require, all of which shall be taken into  
17 consideration in ascertaining and fixing the value of such railroad  
18 and the franchise thereof.

19 Sec. 32. Section 77-603.01, Reissue Revised Statutes of  
20 Nebraska, is amended to read:

21 77-603.01 The sale of railroad operating property as  
22 defined in section 77-602 shall be reported by the purchaser to  
23 the Property Tax Administrator within thirty days after the date  
24 of sale. The purchaser shall identify the seller, the date of  
25 the sale, any change in the name of the railroad, the main track



1 and sidetrack mileage located in each political subdivision, and  
2 the purchase price. If additional information regarding the sale  
3 is deemed necessary, the Property Tax Administrator shall make a  
4 written request for such information to the purchaser or seller.  
5 This requirement shall apply only to a purchaser subject to section  
6 77-603. For each day's failure to furnish the information required  
7 to be reported by this section, the ~~Property Tax Administrator~~  
8 Tax Commissioner shall assess a penalty in the amount of one  
9 hundred dollars, except that the penalty shall not exceed ten  
10 thousand dollars. Such penalty shall be collected by the ~~Property~~  
11 ~~Tax Administrator~~ Tax Commissioner and credited to the Department  
12 of ~~Property Assessment and Taxation~~ Revenue Property Assessment  
13 Division Cash Fund. The ~~Property Tax Administrator~~ Tax Commissioner  
14 may waive all or part of the penalty provided in this section.

15           Sec. 33. Section 77-605, Reissue Revised Statutes of  
16 Nebraska, is amended to read:

17           77-605 For each day's failure to furnish the statement  
18 required by section 77-603 or for each day's failure to furnish  
19 the information as required on those statements, the ~~Property~~  
20 ~~Tax Administrator~~ Tax Commissioner shall assess a penalty in the  
21 amount of one hundred dollars, except that the penalty shall not  
22 exceed ten thousand dollars. Such penalty shall be collected by  
23 the ~~Property Tax Administrator~~ Tax Commissioner and credited to  
24 the Department of ~~Property Assessment and Taxation~~ Revenue Property  
25 Assessment Division Cash Fund. The ~~Property Tax Administrator,~~ Tax

1 Commissioner, in his or her discretion, may waive all or part of  
2 the penalty provided in this section.

3 Sec. 34. Section 77-607, Reissue Revised Statutes of  
4 Nebraska, is amended to read:

5 77-607 The ~~Property Tax Administrator~~ Tax Commissioner  
6 shall have power to require any officer, agent, or servant of any  
7 railroad or railway company having any portion of its property  
8 in this state to attend a hearing and to answer under oath  
9 questions regarding the property. The ~~Property Tax Administrator~~  
10 Tax Commissioner shall have power to issue whatever notice or  
11 process may be necessary to compel the attendance of any such  
12 person as a witness.

13 Sec. 35. Section 77-612, Revised Statutes Cumulative  
14 Supplement, 2006, is amended to read:

15 77-612 On or before July 1, the Property Tax  
16 Administrator shall mail a draft appraisal to each railroad company  
17 required to file pursuant to section 77-603. The Property Tax  
18 Administrator shall, on or before July 15 of each year, notify by  
19 certified mail each railroad company of the total allocated value  
20 of its operating property. If a railroad company feels aggrieved,  
21 such railroad company may, on or before August 1, file with  
22 the ~~Property Tax Administrator~~ Tax Commissioner an administrative  
23 appeal in writing stating that it claims the valuation is unjust or  
24 inequitable, the amount which it is claimed the valuation should  
25 be, and the excess therein and asking for an adjustment of the

1 valuation by the ~~Property Tax Administrator~~ Tax Commissioner.  
2 The ~~Property Tax Administrator~~ Tax Commissioner shall act upon  
3 the appeal and shall issue a written order mailed to the company  
4 within seven days after the date of the order. The order may be  
5 appealed within thirty days after the date of the order to the  
6 Tax Equalization and Review Commission in accordance with section  
7 77-5013.

8           Sec. 36. Section 77-683, Reissue Revised Statutes of  
9 Nebraska, is amended to read:

10           77-683 (1) For each day's failure to furnish the  
11 statement required by section 77-680 or 77-681 or for each day's  
12 failure to furnish the information as required on the statement,  
13 the company may be assessed a penalty in the amount of one  
14 hundred dollars, except that the penalty shall not exceed ten  
15 thousand dollars. Such penalty shall be collected by the ~~Property~~  
16 ~~Tax Administrator~~ Tax Commissioner and credited to the Department  
17 of ~~Property Assessment and Taxation~~ Revenue Property Assessment  
18 Division Cash Fund. The ~~Property Tax Administrator~~ Tax Commissioner  
19 may waive all or part of the penalty provided in this section.

20           (2) In determining the number of such cars, the Property  
21 Tax Administrator, insofar as may be practicable, shall harmonize  
22 the statements of the railroad companies and car line companies.  
23 Such assessment shall be included in the records of the Property  
24 Tax Administrator.

25           Sec. 37. Section 77-684, Revised Statutes Cumulative

1 Supplement, 2006, is amended to read:

2           77-684 The Property Tax Administrator shall, on or before  
3 January 15 each year, establish a tax rate for purposes of taxation  
4 against the taxable value as provided in sections 77-682 and 77-683  
5 at a rate which shall be equal to the total property taxes levied  
6 in the state divided by the total taxable value of all taxable  
7 property in the state as certified pursuant to section 77-1613.01.  
8 The date when such tax rate is determined shall be deemed to be  
9 the levy date for the property. The Property Tax Administrator  
10 shall send to each car line company a statement showing the  
11 taxable value, the tax rate, and the amount of the tax and a  
12 statement that such tax is due and payable to the Property Tax  
13 Administrator on January 31 next following the levy thereof. If a  
14 car line company feels aggrieved, such company may, on or before  
15 February 15, file an appeal with the ~~Property Tax Administrator.~~  
16 Tax Commissioner. ~~The Property Tax Administrator~~ Tax Commissioner  
17 shall act upon the appeal and shall issue a written order mailed  
18 to the company within seven days after the date of the order. The  
19 order may be appealed within thirty days after the date of the  
20 order to the Tax Equalization and Review Commission in accordance  
21 with section 77-5013. The Property Tax Administrator shall remit  
22 the tax collected, less a three-percent collection fee, to the  
23 State Treasurer for distribution among the taxing subdivisions in  
24 proportion to all railroad taxes levied by taxing subdivisions. The  
25 collection fee shall be remitted to the State Treasurer for credit

1 to the Department of ~~Property Assessment and Taxation~~ Revenue  
2 Property Assessment Division Cash Fund.

3 Sec. 38. Section 77-685, Reissue Revised Statutes of  
4 Nebraska, is amended to read:

5 77-685 The ~~Property Tax Administrator~~ Tax Commissioner  
6 may issue a distress warrant to compel payment of the tax required  
7 by section 77-684 which may be served by any sheriff, any member of  
8 the Nebraska State Patrol, or any person specially deputized by the  
9 ~~Property Tax Administrator~~ Tax Commissioner to serve such warrant.  
10 At the time the tax is paid, the ~~Property Tax Administrator~~ Tax  
11 Commissioner shall issue a receipt in duplicate, one of which shall  
12 be given to the taxpayer and one filed with the State Treasurer  
13 at the time the tax collected is remitted by the ~~Property Tax~~  
14 ~~Administrator~~ Tax Commissioner to the state treasury.

15 Sec. 39. Section 77-687, Reissue Revised Statutes of  
16 Nebraska, is amended to read:

17 77-687 One-half of the taxes levied as provided in  
18 section 77-684 shall become delinquent March 1, and the second  
19 half on July 1, next following the date the tax has become due  
20 and payable. All delinquent taxes shall bear interest at the rate  
21 specified in section 45-104.01, as such rate may from time to  
22 time be adjusted by the Legislature, from the date they become  
23 delinquent, and the interest shall be collected in the same manner  
24 as the tax on which the interest accrues. If such taxes and  
25 interest due thereon have not been paid on July 1 following the

1 levy thereof, the ~~Property Tax Administrator~~ Tax Commissioner shall  
2 collect the tax and interest by distress and sale of any property  
3 belonging to such delinquent car line company in the same manner as  
4 is required of county treasurers and county sheriffs in like cases.

5           Sec. 40. Section 77-689, Reissue Revised Statutes of  
6 Nebraska, is amended to read:

7           77-689 If any taxes and interest and penalties due on  
8 such taxes have not been paid on July 1 following the levy thereof,  
9 the total amount shall be a lien in favor of the State of Nebraska  
10 upon all money and credits belonging to the car line companies  
11 until the liability therefor is satisfied or otherwise released or  
12 discharged. The ~~Property Tax Administrator~~ Tax Commissioner or his  
13 or her designated agent may collect such total amount by issuing  
14 a distress warrant and making levy upon all money and credits  
15 belonging to such car line companies. Such lien shall be filed and  
16 enforced pursuant to the Uniform State Tax Lien Registration and  
17 Enforcement Act.

18           Sec. 41. Section 77-690, Reissue Revised Statutes of  
19 Nebraska, is amended to read:

20           77-690 Any car line company in possession of any money  
21 and credits upon which levy has been made shall, upon demand  
22 of the ~~Property Tax Administrator~~ Tax Commissioner or his or  
23 her designated agent, surrender the same to the ~~Property Tax~~  
24 ~~Administrator~~ Tax Commissioner or his or her designated agent. If  
25 any such car line company fails or refuses to surrender the money

1 and credits in accordance with the requirements of this section,  
2 such car line company shall be liable to the State of Nebraska in a  
3 sum equal to the value of the money and credits not so surrendered  
4 but not exceeding the amount of the taxes, interest, and penalties  
5 for the collection of which such levy has been made.

6 Sec. 42. Section 77-691, Reissue Revised Statutes of  
7 Nebraska, is amended to read:

8 77-691 The money realized from any levy made pursuant  
9 to section 77-689 shall be first applied by the ~~Property Tax~~  
10 ~~Administrator~~ Tax Commissioner toward payment of any costs incurred  
11 by virtue of such levy and next to the payment of such taxes,  
12 interest, and penalties. Any balance remaining shall then be paid  
13 over to the car line company entitled thereto.

14 Sec. 43. Section 77-701, Reissue Revised Statutes of  
15 Nebraska, is amended to read:

16 77-701 (1) A ~~department~~ division of state government to  
17 be known as the ~~Department of Property Assessment and Taxation~~  
18 property assessment division of the Department of Revenue is  
19 established. The Property Tax Administrator shall be the chief  
20 ~~executive administrative officer of the department.~~ division but  
21 shall be under the general supervision of the Tax Commissioner.

22 (2) The goals and functions of the ~~Department of~~  
23 ~~Property Assessment and Taxation~~ division shall be to: (a) Execute  
24 faithfully the property tax laws of the State of Nebraska; (b)  
25 provide for efficient, updated methods and systems of property tax

1 reporting, enforcement, and related activities; and (c) continually  
2 seek to improve its system of administration.

3 ~~(3) The property tax division of the Department of~~  
4 ~~Revenue shall, after July 1, 1999, be known as the Department~~  
5 ~~of Property Assessment and Taxation. The Department of Property~~  
6 ~~Assessment and Taxation is an agency of the State of Nebraska~~  
7 ~~and shall consist of the Property Tax Administrator and the~~  
8 ~~necessary employees to perform the functions of the department in~~  
9 ~~an efficient manner.~~

10 ~~(4) The Property Tax Administrator, through the~~  
11 ~~department, shall exercise those powers, duties, and functions~~  
12 ~~vested in and administered by the Property Tax Administrator.~~

13 ~~(5) The Property Tax Administrator shall establish,~~  
14 ~~consistent with the laws of the State of Nebraska, such divisions~~  
15 ~~or bureaus or other subdivisions within the department as he or she~~  
16 ~~may find necessary or desirable to improve the administration of~~  
17 ~~the property tax laws of this state.~~

18 ~~(6) (3) All employees, budget requirements, furniture,~~  
19 ~~equipment, books, files, and records, utilized by the property tax~~  
20 ~~division of the Department of Revenue appropriations, encumbrances,~~  
21 ~~and assets and liabilities of the Department of Property Assessment~~  
22 ~~and Taxation for the administration of property valuation and~~  
23 ~~equalization, shall be transferred and delivered to the Department~~  
24 ~~of Property Assessment and Taxation. division. The transferred~~  
25 ~~employees shall not lose any accrued benefits or status due~~



1 to the transfer and shall receive the same benefits as other  
2 state employees, including participation in the State Employees  
3 Retirement Act.

4 (4) In any litigation pending on July 1, 2007, at 12:01  
5 a.m., in any court in this state, any contested case pending on  
6 such date and time under the Administrative Procedure Act, or any  
7 appeal pending on such date and time before the Tax Equalization  
8 and Review Commission, in which the Property Tax Administrator is a  
9 party, the Tax Commissioner shall be substituted for the Property  
10 Tax Administrator as the party in such litigation, contested case,  
11 or appeal.

12 Sec. 44. Section 77-702, Reissue Revised Statutes of  
13 Nebraska, is amended to read:

14 77-702 (1) Commencing with the expiration of the term  
15 of the Property Tax Administrator holding office on July 1, 1999,  
16 the Governor shall appoint a Property Tax Administrator with the  
17 approval of a majority of the members of the Legislature. The  
18 Property Tax Administrator shall have experience and training in  
19 the fields of taxation and property appraisal and shall meet all  
20 the qualifications required for members of the Tax Equalization  
21 and Review Commission under subsections (1) and (2) and subdivision  
22 (6) (a) of section 77-5004. ~~The administrator shall serve a six-year~~  
23 ~~term. The Property Tax Administrator may be removed by the Governor~~  
24 ~~for misfeasance, malfeasance, or willful neglect of duty or other~~  
25 ~~cause after notice and a public hearing unless notice and hearing~~

1 ~~are expressly waived in writing by the Property Tax Administrator.~~  
2 The Property Tax Administrator shall adopt and promulgate rules and  
3 regulations to carry out his or her duties through June 30, 2007.  
4 Rules, ~~and regulations, and forms~~ of the Property Tax Administrator  
5 in effect on July 1, ~~1999,~~ 2007, shall be valid rules, ~~and~~  
6 regulations, ~~and forms~~ of the Department of ~~Property Assessment and~~  
7 ~~Taxation Revenue~~ beginning on July 1, 1999, 2007.

8 (2) In addition to any duties, powers, or  
9 responsibilities otherwise conferred upon the Property Tax  
10 Administrator, he or she shall administer and enforce all  
11 laws related to the state supervision of local property tax  
12 administration and the central assessment of property subject  
13 to property taxation. The Property Tax Administrator shall also  
14 advise county assessors regarding the administration and assessment  
15 of taxable property within the state and measure assessment  
16 performance in order to determine the accuracy and uniformity of  
17 assessments.

18 Sec. 45. Section 77-705, Reissue Revised Statutes of  
19 Nebraska, is amended to read:

20 77-705 The form of all schedules, books of instruction,  
21 assessment and tax books, records, and other forms which may  
22 be necessary or expedient for the proper administration of the  
23 property tax laws of the state shall be approved by the Tax  
24 Commissioner. ~~Department of Property Assessment and Taxation.~~ All  
25 such schedules, forms, and documents shall be uniform throughout

1 the several counties insofar as the same is possible and  
2 practicable. The ~~department~~ Department of Revenue may provide forms  
3 on a reimbursement basis. Alterations to any prescribed form may be  
4 made only upon written application to and written approval from the  
5 ~~Property Tax Administrator~~ Tax Commissioner.

6 Sec. 46. Section 77-706, Reissue Revised Statutes of  
7 Nebraska, is amended to read:

8 77-706 The Department of ~~Property Assessment and Taxation~~  
9 Revenue may develop and implement such agreements and working  
10 relationships which are consistent with the laws of the State  
11 of Nebraska with any federal office, state agency, or local  
12 subdivision of state government, either within or without the State  
13 of Nebraska, which it may find necessary or desirable for proper  
14 administration of the property tax laws of this state.

15 Sec. 47. Section 77-709, Reissue Revised Statutes of  
16 Nebraska, is amended to read:

17 77-709 The property assessment division of the Department  
18 of ~~Property Assessment and Taxation~~ Revenue shall publish an  
19 annual report detailing property tax valuations, taxes levied, and  
20 property tax rates throughout the state. The annual report shall  
21 display information by political subdivision and by property type  
22 within each county and also include statewide summarizations. The  
23 department may charge a fee for copies of the annual report. The  
24 ~~Property Tax Administrator~~ Tax Commissioner shall set the fee,  
25 based on the reasonable cost of production.

1           Sec. 48. Section 77-801.02, Reissue Revised Statutes of  
2 Nebraska, is amended to read:

3           77-801.02 The ~~Property Tax Administrator~~ Tax Commissioner  
4 shall have power to require any officer, agent, or servant of  
5 any public service entity having any portion of its property  
6 in this state to attend a hearing and to answer under oath  
7 questions regarding the property. The ~~Property Tax Administrator~~  
8 Tax Commissioner shall have power to issue whatever notice or  
9 process may be necessary to compel the attendance of any such  
10 person as a witness.

11           Sec. 49. Section 77-802.02, Revised Statutes Cumulative  
12 Supplement, 2006, is amended to read:

13           77-802.02 On or before September 10, if a public service  
14 entity feels aggrieved, such public service entity may file an  
15 appeal with the ~~Property Tax Administrator.~~ Tax Commissioner. The  
16 ~~Property Tax Administrator~~ Tax Commissioner shall act upon the  
17 appeal and shall issue a written order mailed to the entity  
18 within seven days after the date of the order. The order may be  
19 appealed within thirty days after the date of the order to the  
20 Tax Equalization and Review Commission in accordance with section  
21 77-5013.

22           Sec. 50. Section 77-803, Reissue Revised Statutes of  
23 Nebraska, is amended to read:

24           77-803 For each day's failure to furnish the statement  
25 required by section 77-801 or for each day's failure to furnish

1 the information as required on those statements, the public  
2 service entity may be assessed a penalty in the amount of  
3 one hundred dollars, except that the penalty shall not exceed  
4 ten thousand dollars. Such penalty shall be collected by the  
5 ~~Property Tax Administrator~~ Tax Commissioner and credited to the  
6 Department of ~~Property Assessment and Taxation~~ Revenue Property  
7 Assessment Division Cash Fund. The ~~Property Tax Administrator,~~ Tax  
8 Commissioner, in his or her discretion, may waive all or part of  
9 the penalty provided in this section.

10 Sec. 51. Section 77-804, Reissue Revised Statutes of  
11 Nebraska, is amended to read:

12 77-804 Any sale of a public service entity as defined  
13 in section 77-801.01 shall be reported by the purchaser to the  
14 Property Tax Administrator within thirty days from the date of  
15 the sale. The purchaser shall identify the seller, the date of  
16 the sale, any change in name of the entity, and the purchase  
17 price of the entity. If additional information regarding the sale  
18 is needed by the Property Tax Administrator, a specific written  
19 request shall be made. For each day's failure to furnish the  
20 information, an entity may be assessed a penalty in the amount of  
21 one hundred dollars, except that the penalty shall not exceed ten  
22 thousand dollars. Such penalty shall be collected by the ~~Property~~  
23 ~~Tax Administrator~~ Tax Commissioner and credited to the Department  
24 of ~~Property Assessment and Taxation~~ Revenue Property Assessment  
25 Division Cash Fund. The ~~Property Tax Administrator~~ Tax Commissioner

1 may waive all or part of the penalty provided in this section.

2           Sec. 52. Section 77-1229, Revised Statutes Cumulative  
3 Supplement, 2006, is amended to read:

4           77-1229 (1) Every person required by section 77-1201  
5 to list and value taxable tangible personal property shall list  
6 such property upon the forms prescribed by the ~~Property Tax~~  
7 ~~Administrator-~~ Tax Commissioner. The forms shall be available from  
8 the county assessor and when completed shall be signed by each  
9 person or his or her agent and be filed with the county assessor.  
10 The forms shall be filed on or before May 1 of each year.

11           (2) Any person seeking a personal property exemption  
12 pursuant to subsection (2) of section 77-4105 or the Nebraska  
13 Advantage Act shall annually file a copy of the forms required  
14 pursuant to section 77-4105 or the act with the county assessor  
15 in each county in which the person is requesting exemption. The  
16 copy shall be filed on or before May 1. Failure to timely file  
17 the required forms shall cause the forfeiture of the exemption for  
18 the tax year. If a taxpayer pursuant to this subsection also has  
19 taxable tangible personal property, such property shall be listed  
20 and valued as required under subsection (1) of this section.

21           Sec. 53. Section 77-1233.06, Reissue Revised Statutes of  
22 Nebraska, is amended to read:

23           77-1233.06 For purposes of section 77-1233.04:

24           (1) The county assessor shall notify the taxpayer,  
25 on a form prescribed by the ~~Property Tax Administrator,~~ Tax

1 Commissioner, of the action taken, the penalty, and the rate  
2 of interest. The notice shall also state the taxpayer's appeal  
3 rights and the appeal procedures. Such notice shall be given by  
4 first-class mail addressed to such taxpayer's last-known address.  
5 The entire penalty and interest shall be waived if the omission or  
6 failure to report any item of tangible personal property was for  
7 the reason that the property was timely reported in the wrong tax  
8 district;

9           (2) The taxpayer may appeal the action of the county  
10 assessor, either as to the valuation or the penalties imposed,  
11 to the county board of equalization within thirty days after the  
12 date of notice. The taxpayer shall preserve his or her appeal by  
13 filing a written appeal with the county clerk in the same manner  
14 as prescribed for protests in section 77-1502. The action of the  
15 county assessor shall become final unless a written appeal is filed  
16 within the time prescribed;

17           (3) The action of the county board of equalization, in  
18 an appeal of the penalties imposed, shall be limited to correcting  
19 penalties which were wrongly imposed or incorrectly calculated.  
20 The county board of equalization shall have no authority to waive  
21 or reduce any penalty which was correctly imposed and calculated.  
22 The entire penalty and interest on the penalty shall be waived if  
23 the omission or failure to report any item of tangible personal  
24 property was for the reason that the property was timely reported  
25 in the wrong tax district;

1           (4) Upon ten days' notice to the taxpayer, the county  
2 board of equalization shall set a date for hearing the appeal  
3 of the taxpayer. The county board of equalization shall make its  
4 determination on the appeal within thirty days after the date  
5 of hearing. The county clerk shall, within seven days after the  
6 determination of the county board, send notice to the taxpayer  
7 and the county assessor, on forms prescribed by the ~~Property Tax~~  
8 ~~Administrator,~~ Tax Commissioner, of the action of the county board.  
9 Appeal may be taken within thirty days after the decision of the  
10 county board of equalization to the Tax Equalization and Review  
11 Commission; and

12           (5) Taxes and penalties assessed for the current year,  
13 if not delinquent, shall be certified to the county treasurer  
14 and collected as if the property had been properly reported for  
15 taxation, except that separate tax statements may be mailed.  
16 Taxes and penalties assessed for the current year, if delinquent,  
17 and taxes and penalties assessed for prior years shall be  
18 certified to the county treasurer, and the taxes, penalties,  
19 and interest thereon shall be due and collectible immediately upon  
20 certification. Collection procedures shall be started immediately  
21 regardless of the provisions of any other statute to the contrary.

22           Sec. 54. Section 77-1247, Reissue Revised Statutes of  
23 Nebraska, is amended to read:

24           77-1247 (1) Each air carrier, as defined in section  
25 77-1244, shall on or before June 1 in each year make to the



1 Property Tax Administrator a report, in such form as may be  
2 prescribed by the ~~Property Tax Administrator,~~ Tax Commissioner,  
3 containing the information necessary to determine the value of its  
4 flight equipment and the proportion allocated to this state for  
5 purposes of taxation as provided in section 77-1246. For good cause  
6 shown, the Property Tax Administrator may allow an extension of  
7 time in which to file such report. Such extension shall not exceed  
8 thirty days after June 1.

9 (2) For each day's failure to furnish the report required  
10 by subsection (1) of this section or for each day's failure to  
11 furnish the information as required on the report, the air carrier  
12 may be assessed a penalty in the amount of one hundred dollars,  
13 except that the penalty shall not exceed ten thousand dollars. Such  
14 penalty shall be collected by the ~~Property Tax Administrator~~ Tax  
15 Commissioner and credited to the Department of ~~Property Assessment~~  
16 ~~and Taxation~~ Revenue Property Assessment Division Cash Fund. The  
17 ~~Property Tax Administrator,~~ Tax Commissioner, in his or her  
18 discretion, may waive all or part of the penalty provided in  
19 this section.

20 Sec. 55. Section 77-1249, Revised Statutes Cumulative  
21 Supplement, 2006, is amended to read:

22 77-1249 The Property Tax Administrator shall, on or  
23 before January 15 each year, establish a tax rate for purposes of  
24 taxation against the taxable value as provided in section 77-1248  
25 at a rate which shall be equal to the total property taxes levied

1 in the state divided by the total taxable value of all taxable  
2 property in the state as certified pursuant to section 77-1613.01.  
3 The date when such tax rate is determined shall be deemed to be the  
4 levy date for the property. The Property Tax Administrator shall  
5 send to each air carrier a statement showing the taxable value, the  
6 tax rate, and the amount of the tax and a statement that the tax  
7 is due and payable to the Property Tax Administrator on January 31  
8 next following the levy thereof. If an air carrier feels aggrieved,  
9 such carrier may, on or before February 15, file an appeal with  
10 the ~~Property Tax Administrator.~~ Tax Commissioner. The ~~Property Tax~~  
11 ~~Administrator~~ Tax Commissioner shall act upon the appeal and shall  
12 issue a written order mailed to the carrier within seven days after  
13 the date of the order. The order may be appealed within thirty days  
14 after the date of the order to the Tax Equalization and Review  
15 Commission in accordance with section 77-5013.

16           Sec. 56. Section 77-1249.01, Reissue Revised Statutes of  
17 Nebraska, is amended to read:

18           77-1249.01 One-half of the taxes levied and due under  
19 sections 77-1249 and 77-1250 shall become delinquent March 1, and  
20 the second half on July 1, next following the date the tax has  
21 become due.

22           All delinquent taxes shall draw interest from the date  
23 they become delinquent at a rate equal to the maximum rate of  
24 interest allowed per annum under section 45-104.01, as such rate  
25 may from time to time be adjusted by the Legislature, and the

1 interest shall be collected and distributed the same as the tax on  
2 which the interest accrues. If such taxes and interest due thereon  
3 shall not have been paid on July 1 following the levy thereof, the  
4 ~~Property Tax Administrator~~ Tax Commissioner shall collect the same  
5 by distress and sale of any property belonging to such delinquent  
6 person in like manner as required of county treasurers and county  
7 sheriffs in like cases.

8           Sec. 57. Section 77-1250, Reissue Revised Statutes of  
9 Nebraska, is amended to read:

10           77-1250 The tax levied pursuant to section 77-1249 shall,  
11 on January 31 next following the date of levy, be a first  
12 lien from that date on the personal property, both tangible and  
13 intangible, of the person assessed until the liability is satisfied  
14 or otherwise released or discharged. Such lien shall be filed and  
15 enforced pursuant to the Uniform State Tax Lien Registration and  
16 Enforcement Act. The Property Tax Administrator shall remit the  
17 tax paid to the State Treasurer, and the tax collected, less a  
18 three percent collection fee, shall be distributed to the counties  
19 to the credit of the county general fund proportionate to the  
20 amount the total property taxes levied in the county bears to  
21 the total property taxes levied in the state as a whole, as  
22 certified pursuant to section 77-1613.01. The collection fee shall  
23 be credited by the State Treasurer to the Department of ~~Property~~  
24 ~~Assessment and Taxation~~ Revenue Property Assessment Division Cash  
25 Fund.

1           Sec. 58. Section 77-1250.02, Reissue Revised Statutes of  
2 Nebraska, is amended to read:

3           77-1250.02 The owner, lessee, or manager of any aircraft  
4 hangar or land upon which is parked or located any aircraft as  
5 defined by section 3-101 shall report by February 1 of each year  
6 to the county assessor in the county in which such aircraft hangar  
7 or land is located all aircraft as defined by section 3-101 located  
8 thereon in such hangar or on such land as of January 1 of each  
9 year on a form prescribed by the ~~Property Tax Administrator.~~  
10 Tax Commissioner. Any person violating the provisions of this  
11 section shall be guilty of a misdemeanor and shall, upon conviction  
12 thereof, be punished by a fine of not more than fifty dollars.

13           Sec. 59. Section 77-1250.03, Reissue Revised Statutes of  
14 Nebraska, is amended to read:

15           77-1250.03 If any taxes levied on air carriers as defined  
16 in section 77-1244 and interest and penalties due thereon shall  
17 not have been paid on July 1, following the levy thereof,  
18 the total amount shall be a lien in favor of the State of  
19 Nebraska upon all money and credits belonging to such air carriers  
20 until the liability therefor is satisfied or otherwise released  
21 or discharged, and it shall be lawful for the ~~Property Tax~~  
22 ~~Administrator~~ Tax Commissioner or his or her designated agent to  
23 collect such total amount by issuing a distress warrant and making  
24 levy upon all money and credits belonging to such air carriers.  
25 Such lien shall be filed and enforced pursuant to the Uniform State

1 Tax Lien Registration and Enforcement Act.

2 Sec. 60. Section 77-1250.04, Reissue Revised Statutes of  
3 Nebraska, is amended to read:

4 77-1250.04 Any person or corporation in possession of any  
5 such money and credits belonging to air carriers as defined in  
6 section 77-1244 upon which levy has been made shall, upon demand  
7 of the ~~Property Tax Administrator~~ Tax Commissioner or his or her  
8 agent, surrender the same to the ~~Property Tax Administrator~~ Tax  
9 Commissioner or his or her agent. If any person or corporation  
10 fails or refuses to surrender the same in accordance with the  
11 requirements of this section, such person shall be liable to the  
12 State of Nebraska in a sum equal to the value of the property  
13 or rights not so surrendered but not exceeding the amount of the  
14 taxes, interest, and penalties for the collection of which such  
15 levy has been made.

16 Sec. 61. Section 77-1250.05, Reissue Revised Statutes of  
17 Nebraska, is amended to read:

18 77-1250.05 The money realized from any levy under  
19 sections 77-1250.03 and 77-1250.04 shall be first applied by the  
20 ~~Property Tax Administrator~~ Tax Commissioner toward payment of any  
21 costs incurred by virtue of such levy and next to the payment of  
22 such taxes, interest, and penalties, and any balance remaining  
23 shall then be paid over to the person entitled thereto.

24 Sec. 62. Section 77-1301.01, Reissue Revised Statutes of  
25 Nebraska, is amended to read:

1                   77-1301.01    The   ~~Property Tax Administrator~~   Tax  
2   Commissioner shall adopt and promulgate rules and regulations to  
3   establish standards for the appraisal of classes or subclasses of  
4   real property in a county. The standards established shall require  
5   that the appraisal shall be based upon the use of manuals developed  
6   pursuant to section 77-1330 and shall arrive at a determination  
7   of taxable value on a consistent basis in accordance with the  
8   methods prescribed in sections 77-112 and 77-201. The ~~Property Tax~~  
9   ~~Administrator~~ Tax Commissioner shall also establish standards for  
10  appraisal contracts which shall, among other provisions, require  
11  that all such contracts shall require the use of manuals developed  
12  pursuant to section 77-1330. No appraisal contract shall be valid  
13  until approved in writing by the ~~Property Tax Administrator.~~ Tax  
14  Commissioner.

15                   Sec. 63. Section 77-1311, Revised Statutes Cumulative  
16  Supplement, 2006, is amended to read:

17                   77-1311    The   county   assessor   shall   have   general  
18  supervision over and direction of the assessment of all property  
19  in his or her county. In addition to the other duties provided by  
20  law, the county assessor shall:

21                   (1) Annually revise the real property assessment for the  
22  correction of errors;

23                   (2) When a parcel has been assessed and thereafter part  
24  or parts are transferred to a different ownership, set off and  
25  apportion to each its just and equitable portion of the assessment;

1                   (3) Obey all rules and regulations made under Chapter  
2 77 and the instructions and orders sent out by the ~~Property Tax~~  
3 ~~Administrator~~ Tax Commissioner and the Tax Equalization and Review  
4 Commission;

5                   (4) Examine the records in the office of the register  
6 of deeds and county clerk for the purpose of ascertaining whether  
7 the property described in producing mineral leases, contracts, and  
8 bills of sale, have been fully and correctly listed and add to the  
9 assessment roll any property which has been omitted; and

10                   (5) Prepare the assessment roll as defined in section  
11 77-129 and described in section 77-1303.

12                   Sec. 64. Section 77-1311.02, Revised Statutes Cumulative  
13 Supplement, 2006, is amended to read:

14                   77-1311.02 The county assessor shall, on or before June  
15 15 each year, prepare a plan of assessment which shall describe  
16 the assessment actions the county assessor plans to make for the  
17 next assessment year and two years thereafter. The plan shall  
18 indicate the classes or subclasses of real property that the county  
19 assessor plans to examine during the years contained in the plan  
20 of assessment. The plan shall describe all the assessment actions  
21 necessary to achieve the levels of value and quality of assessment  
22 practices required by law and the resources necessary to complete  
23 those actions. The plan shall be presented to the county board of  
24 equalization on or before July 31 each year. The county assessor  
25 may amend the plan, if necessary, after the budget is approved by

1 the county board. A copy of the plan and any amendments thereto  
2 shall be mailed to the Department of ~~Property Assessment and~~  
3 ~~Taxation~~ Revenue on or before October 31 each year.

4 Sec. 65. Section 77-1327, Revised Statutes Cumulative  
5 Supplement, 2006, is amended to read:

6 77-1327 (1) It is the intent of the Legislature that  
7 accurate and comprehensive information be developed by the Property  
8 Tax Administrator and made accessible to the taxing officials  
9 and property owners in order to ensure the uniformity and  
10 proportionality of the assessments of real property valuations  
11 in the state in accordance with law and to provide the statistical  
12 and narrative reports pursuant to section 77-5027.

13 (2) All transactions of real property for which the  
14 statement required in section 76-214 is filed shall be available  
15 for development of a sales file by the Property Tax Administrator.  
16 All transactions with stated consideration of more than one hundred  
17 dollars or upon which more than two dollars and twenty-five cents  
18 in documentary stamp taxes are paid shall be considered sales.  
19 All sales shall be deemed to be arm's length transactions unless  
20 determined to be otherwise under professionally accepted mass  
21 appraisal techniques. The Department of ~~Property Assessment and~~  
22 ~~Taxation~~ Revenue shall not overturn a determination made by a  
23 county assessor regarding the qualification of a sale unless the  
24 department reviews the sale and determines through the review that  
25 the determination made by the county assessor is incorrect.



1           (3) The Property Tax Administrator annually shall make  
2 and issue comprehensive assessment ratio studies of the average  
3 level of assessment, the degree of assessment uniformity, and the  
4 overall compliance with assessment requirements for each major  
5 class of real property subject to the property tax in each county.  
6 The comprehensive assessment ratio studies shall be developed in  
7 compliance with professionally accepted mass appraisal techniques  
8 and shall employ such statistical analysis as deemed appropriate  
9 by the Property Tax Administrator, including measures of central  
10 tendency and dispersion. The comprehensive assessment ratio studies  
11 shall be based upon the sales file as developed in subsection  
12 (2) of this section and shall be used by the Property Tax  
13 Administrator for the analysis of the level of value and quality  
14 of assessment for purposes of section 77-5027 and by the Property  
15 Tax Administrator in establishing the adjusted valuations required  
16 by section 79-1016. Such studies may also be used by assessing  
17 officials in establishing assessed valuations.

18           (4) For purposes of determining the level of value of  
19 agricultural and horticultural land subject to special valuation  
20 under sections 77-1343 to 77-1348, the Property Tax Administrator  
21 shall annually make and issue a comprehensive study developed in  
22 compliance with professionally accepted mass appraisal techniques  
23 to establish the level of value if in his or her opinion the level  
24 of value cannot be developed through the use of the comprehensive  
25 assessment ratio studies developed in subsection (3) of this

1 section.

2 (5) The Property Tax Administrator may require assessors  
3 and other taxing officials to report data on the assessed valuation  
4 and other features of the property assessment for such periods and  
5 in such form and content as the Property Tax Administrator shall  
6 deem appropriate. The Property Tax Administrator shall so construct  
7 and maintain the system used to collect and analyze the data to  
8 enable him or her to make intracounty comparisons of assessed  
9 valuation, including school districts, as well as intercounty  
10 comparisons of assessed valuation, including school districts. The  
11 Property Tax Administrator shall include analysis of real property  
12 sales pursuant to land contracts and similar transfers at the time  
13 of execution of the contract or similar transfer.

14 Sec. 66. Section 77-1330, Revised Statutes Cumulative  
15 Supplement, 2006, is amended to read:

16 77-1330 (1) The Property Tax Administrator and Tax  
17 Commissioner shall prepare, issue, and annually revise guides  
18 for county assessors in the form of property tax laws,  
19 rules, regulations, manuals, and directives. The Property Tax  
20 Administrator and Tax Commissioner may issue such directives  
21 without the necessity of compliance with the terms of the  
22 Administrative Procedure Act relating to the promulgation of rules  
23 and regulations. The assessment and appraisal function performed  
24 by counties shall comply with the standards, ~~promulgated by the~~  
25 ~~Property Tax Administrator~~, and county assessors shall continually

1 use the materials prepared by the Property Tax Administrator in  
2 the performance of their duties. The standards promulgated by the  
3 Property Tax Administrator shall not require the implementation of  
4 a specific computer software or hardware system if the existing  
5 software or system produces data and reports in compliance with  
6 the standards.

7 (2) The Property Tax Administrator, or his or her agent  
8 or representative, may examine or cause to have examined any  
9 books, papers, records, or memoranda of any county relating to  
10 the assessment of property to determine compliance with the laws,  
11 rules, regulations, manuals, and directives described in subsection  
12 (1) of this section. Such production of records shall not include  
13 the photocopying of records between January 1 and April 1. Failure  
14 to provide such records to the Property Tax Administrator may  
15 constitute grounds for the suspension of the assessor's certificate  
16 of any county assessor who willfully fails to make requested  
17 records available to the Property Tax Administrator.

18 (3) After an examination the Property Tax Administrator  
19 shall provide a written report of the results to the county  
20 assessor and county board. If the examination indicates a failure  
21 to meet the standards contained in the laws, rules, regulations,  
22 manuals, and directives, the Property Tax Administrator shall, in  
23 the report, set forth the facts and cause of such failures as well  
24 as corrective measures the county or county assessor may implement  
25 to correct those failures.

1                   (4) After the issuance of the report of the results of  
2 the examination, the Property Tax Administrator may seek to order a  
3 county or county assessor to take corrective measures to remedy any  
4 failure to comply with the materials described in subsection (1)  
5 of this section. Such corrective orders may only be issued after  
6 written notice and a hearing before the ~~Property Tax Administrator~~  
7 Tax Commissioner conducted at least ten days after the issuance of  
8 the written notice of hearing. The performance of such corrective  
9 measures shall be implemented by the county to which the order is  
10 issued. If the county fails to implement such corrective measures,  
11 the Property Tax Administrator may seek to suspend the assessment  
12 function of the county under the terms of subsection (5) of this  
13 section and shall implement the corrective measures pursuant to  
14 subsection (6) of this section. The performance of such corrective  
15 measures shall be a charge on the county, and upon completion, the  
16 Property Tax Administrator shall notify the county board of the  
17 cost and make demand for such cost. If payment is not received  
18 within one hundred twenty days after the start of the next fiscal  
19 year, the ~~Property Tax Administrator~~ Tax Commissioner shall report  
20 such fact to the State Treasurer. The State Treasurer shall  
21 immediately make payment to the Department of ~~Property Assessment~~  
22 ~~and Taxation~~ Revenue for the costs incurred by the ~~division~~  
23 department for such corrective measures. The payment shall be made  
24 out of any money to which such county may be entitled under Chapter  
25 77, articles 27 and 35, and Chapter 66, articles 4 and 6.

1           (5) If, within one year from the service of the order,  
2 the measures in the corrective order have not been taken, the  
3 ~~Property Tax Administrator~~ Tax Commissioner (a) may, at any time  
4 during the continuance of such failure, issue an order requiring  
5 the county assessor and county board to show cause why the  
6 authority of the county with respect to assessments or any matter  
7 related thereto should not be suspended, (b) shall set a time  
8 and place at which the ~~Property Tax Administrator~~ Tax Commissioner  
9 or his or her representative shall hear the county assessor and  
10 county board on the question of compliance by the county assessor  
11 or county with the laws, rules, regulations, manuals, directives,  
12 or corrective orders described in this section, and (c) after such  
13 hearing shall determine whether and to what extent the assessment  
14 function of the county shall be so suspended. Such hearing shall  
15 be held at least ten days after the issuance of such notice in the  
16 county.

17           (6) During the continuance of a suspension pursuant to  
18 subsection (5) of this section, the Property Tax Administrator  
19 shall succeed to the authority and duties from which the county  
20 has been suspended and shall exercise and perform the same. Such  
21 exercise and performance shall be a charge on the suspended county.  
22 The suspension shall continue until the ~~Property Tax Administrator~~  
23 Tax Commissioner finds that the conditions responsible for the  
24 failure to meet the minimum standards contained in the laws, rules,  
25 regulations, manuals, and directives have been corrected.

1           (7) The Property Tax Administrator, subject to rules  
2 and regulations to be published and furnished to every county  
3 assessor and county board, shall have the power to petition the  
4 Tax Commissioner to invalidate the certificate of any assessor  
5 or deputy assessor who willfully fails or refuses to diligently  
6 perform his or her duties in accordance with the laws, rules,  
7 regulations, manuals, and orders issued by the ~~Property Tax~~  
8 ~~Administrator~~ Tax Commissioner governing the assessment of property  
9 and the duties of each assessor and deputy assessor. No certificate  
10 shall be revoked or suspended except after notice and a hearing  
11 before the ~~Property Tax Administrator~~ Tax Commissioner or his  
12 or her designee. Such hearing shall be held at least ten days  
13 after the issuance of such notice in the county. Prior to  
14 revocation, a one-year probationary period, subject to oversight  
15 by the ~~Property Tax Administrator,~~ Tax Commissioner, shall be  
16 imposed. At the end of the one-year probationary period, a second  
17 hearing shall be held. If assessment practices have improved, the  
18 probationary period shall end and no revocation shall be made. If  
19 assessment practices have not improved, the assessor certificate  
20 shall be revoked. If during the probationary period, the assessor  
21 continues to willfully fail or refuse to diligently perform his  
22 or her duties, the ~~Property Tax Administrator~~ Tax Commissioner  
23 may immediately hold the second hearing. If the county assessor  
24 certificate of a person serving as assessor or deputy assessor is  
25 revoked, such person shall be removed from office by the ~~Property~~

1 ~~Tax Administrator~~, Tax Commissioner, the office shall be declared  
2 vacant, and such person shall not be eligible to hold that office  
3 for a period of five years after the date of removal. The ~~Property~~  
4 ~~Tax Administrator~~ Tax Commissioner shall mail a copy of his or her  
5 written order to the affected party within seven days after the  
6 date of the order.

7 (8) All hearings described in this section shall  
8 be governed by the Administrative Procedure Act. Any county  
9 aggrieved by a determination of the ~~Property Tax Administrator~~  
10 Tax Commissioner after a hearing pursuant to subsections (4) and  
11 (5) of this section or alleging that its suspension is no longer  
12 justified or any assessor or deputy assessor whose county assessor  
13 certificate has been revoked may appeal within thirty days after  
14 the date of the written order of the ~~Property Tax Administrator~~  
15 Tax Commissioner to the Tax Equalization and Review Commission in  
16 accordance with section 77-5013.

17 Sec. 67. Section 77-1331, Revised Statutes Cumulative  
18 Supplement, 2006, is amended to read:

19 77-1331 Pursuant to rules and regulations, the Property  
20 Tax Administrator shall, on or before July 1, 2007, develop,  
21 maintain, and enforce a uniform statewide structure for record  
22 identification codes, property record cards, property record files,  
23 and other administrative reports required for the administration  
24 of the property assessment process. The Property Tax Administrator  
25 shall not require the use of specific computer software or hardware

1 if an existing system produces data and reports in compliance with  
2 the rules and regulations of the ~~Property Tax Administrator~~, Tax  
3 Commissioner.

4 Sec. 68. Section 77-1333, Revised Statutes Cumulative  
5 Supplement, 2006, is amended to read:

6 77-1333 (1) The county assessor shall perform an  
7 income-approach calculation for all rent-restricted housing  
8 projects constructed to allow an allocation of low-income housing  
9 tax credits under section 42 of the Internal Revenue Code  
10 and approved by the Nebraska Investment Finance Authority when  
11 considering the assessed valuation to place on the property for  
12 each assessment year. The income-approach calculation shall be  
13 consistent with any rules and regulations adopted and promulgated  
14 by the ~~Property Tax Administrator~~ Tax Commissioner and shall  
15 comply with professionally accepted mass appraisal techniques. Any  
16 low-income housing tax credits authorized under section 42 of the  
17 Internal Revenue Code that were granted to owners of the project  
18 shall not be considered income for purposes of the calculation  
19 but may be considered in determining the capitalization rate to  
20 be used when capitalizing the income stream. The county assessor,  
21 in determining the actual value of any specific property, may  
22 consider other methods of determining value that are consistent  
23 with professionally accepted mass appraisal methods described in  
24 section 77-112.

25 (2) The owner of a rent-restricted housing project shall



1 file a statement with the county assessor on or before October 1  
2 of each year that details income and expense data for the prior  
3 year, a description of any land-use restrictions, and such other  
4 information as the county assessor may require.

5 Sec. 69. Section 77-1334, Reissue Revised Statutes of  
6 Nebraska, is amended to read:

7 77-1334 The Property Tax Administrator may make such  
8 inspections, investigations, and studies as may be necessary for  
9 the adequate administration of his or her responsibilities pursuant  
10 to the provisions of sections 77-701 to ~~77-708~~ 77-706 and 77-1327  
11 to 77-1342. Such inspections, investigations, and studies may be  
12 made in cooperation with other state agencies, and, in connection  
13 therewith, the Property Tax Administrator may utilize reports and  
14 data of other state agencies.

15 Sec. 70. Section 77-1339, Reissue Revised Statutes of  
16 Nebraska, is amended to read:

17 77-1339 (1) Any two or more contiguous counties may enter  
18 into an agreement for joint or cooperative performance of the  
19 assessment function.

20 (2) Such agreement shall provide for:

21 (a) The division, merger, or consolidation of  
22 administrative functions between or among the parties, or the  
23 performance thereof by one county on behalf of all the parties;

24 (b) The financing of the joint or cooperative  
25 undertaking;

1           (c) The rights and responsibilities of the parties with  
2 respect to the direction and supervision of work to be performed  
3 under the agreement;

4           (d) The duration of the agreement and procedures for  
5 amendment or termination thereof; and

6           (e) Any other necessary or appropriate matters.

7           (3) The agreement may provide for the suspension of the  
8 powers and duties of the office of county assessor in any one or  
9 more of the parties.

10           (4) Unless the agreement provides for the performance  
11 of the assessment function by the assessor of one county for  
12 and on behalf of all other counties party thereto, the agreement  
13 shall prescribe the manner of electing the assessor, and the  
14 employees of the office, who shall serve pursuant to the agreement.  
15 Each county party to the agreement shall be represented in the  
16 procedure for choosing such assessor. No person shall be appointed  
17 assessor pursuant to an agreement who could not be so appointed  
18 for a single county. Except to the extent made necessary by the  
19 multicounty character of the assessment agency, qualifications for  
20 employment as assessor or in the assessment agency and terms and  
21 conditions of work shall be similar to those for the personnel  
22 of a single county assessment agency. Any county may include in  
23 any one or more of its employee benefit programs an assessor  
24 serving pursuant to an agreement made under this section and the  
25 employees of the assessment agency. As nearly as practicable, such

1 inclusion shall be on the same basis as for similar employees  
2 of a single county only. An agreement providing for the joint  
3 or cooperative performance of the assessment function may provide  
4 for such assessor and employee coverage in county employee benefit  
5 programs.

6 (5) No agreement made pursuant to the provisions of this  
7 section shall take effect until it has been approved in writing by  
8 the ~~Property Tax Administrator~~ Tax Commissioner.

9 (6) Copies of any agreement made pursuant to the  
10 provisions of this section, and of any amendment thereto, shall  
11 be filed in the office of the ~~Property Tax Administrator~~ Tax  
12 Commissioner and county board of the counties involved.

13 Sec. 71. Section 77-1340, Revised Statutes Cumulative  
14 Supplement, 2006, is amended to read:

15 77-1340 (1) The county board of a county may, by  
16 resolution, request the Property Tax Administrator to assume the  
17 ~~county assessment function~~ duties, responsibilities, and authority  
18 of the county assessor and to perform the same in and for the  
19 county. Such a resolution must be adopted on or before October 31,  
20 2006, and every other year thereafter.

21 (2) If the Property Tax Administrator finds that direct  
22 state performance of the ~~function~~ duties, responsibilities, and  
23 authority of the county assessor will be either (a) necessary or  
24 desirable for the economic and efficient performance thereof or  
25 (b) necessary or desirable for improving the quality of assessment

1 in the state, he or she may recommend assumption of the county  
2 ~~assessment function. The Property Tax Administrator~~ such duties,  
3 responsibilities, and authority. The Tax Commissioner shall decide  
4 whether to recommend assumption and deliver such recommendation to  
5 the Governor and the Legislature by December 15, 2006, and every  
6 other year thereafter.

7 (3) ~~The Property Tax Administrator~~ Tax Commissioner  
8 may recommend assuming the county assessment function duties,  
9 responsibilities, and authority of the county assessor or reject  
10 assuming such ~~function.~~ duties, responsibilities, and authority.  
11 If the ~~Property Tax Administrator~~ Tax Commissioner rejects the  
12 request, the county assessment function shall not be transferred  
13 and the county may make another request.

14 (4) Upon a recommendation by the ~~Property Tax~~  
15 ~~Administrator~~ Tax Commissioner that the assumption of the county  
16 assessment function should be undertaken according to the criteria  
17 in subsection (2) of this section, the ~~Property Tax Administrator~~  
18 Tax Commissioner shall request from the Legislature a sufficient  
19 appropriation in the next regular session of the Legislature  
20 following the recommendation to assume the county assessment  
21 function. If the appropriation is not made, the ~~Property Tax~~  
22 ~~Administrator~~ Tax Commissioner shall notify the county on or  
23 before July 1 that the county assessment function will not be  
24 undertaken. If a sufficient appropriation is made, the ~~Property Tax~~  
25 ~~Administrator~~ Tax Commissioner shall notify the county on or before

1 July 1 that the ~~county~~ assessment function will be undertaken  
2 beginning the next following July 1.

3 (5) If the ~~Property Tax Administrator~~ Tax Commissioner  
4 recommends assumption of the ~~county~~ assessment function and  
5 the Legislature makes an appropriation which the ~~Property Tax~~  
6 ~~Administrator~~ Tax Commissioner determines is sufficient to  
7 undertake the assumption, then commencing on the second July 1  
8 after the adoption of the resolution by the county board, (a) the  
9 Property Tax Administrator shall undertake and perform the ~~county~~  
10 assessment function and all other duties and functions of the  
11 county assessor's office, including appraisal and reappraisal, (b)  
12 the office and functions of the county assessor shall be suspended,  
13 and (c) the performance of the ~~county~~ assessment function by the  
14 Property Tax Administrator shall be deemed performance by the  
15 county assessor. Upon the assumption of the ~~county~~ assessment  
16 function by the Property Tax Administrator, the term of office of  
17 the incumbent county assessor shall terminate and the county need  
18 no longer elect a county assessor pursuant to section 32-519. At  
19 that time, the county assessor and the employees of the county  
20 assessor's office shall become state employees with the status of  
21 newly hired employees except as provided in section 77-1340.02.  
22 No transferred county assessor or employee shall incur a loss of  
23 income or the right to participate in state-sponsored benefits as  
24 a result of becoming a state employee with the status of a newly  
25 hired employee pursuant to this section.

1           Sec. 72. Section 77-1342, Revised Statutes Cumulative  
2 Supplement, 2006, is amended to read:

3           77-1342 There is hereby created a fund to be known  
4 as the Department of ~~Property Assessment and Taxation Revenue~~  
5 Property Assessment Division Cash Fund to which shall be credited  
6 all money received by the Department of ~~Property Assessment and~~  
7 ~~Taxation Revenue~~ for services performed for county and multicounty  
8 assessment districts, for charges for publications, manuals, and  
9 lists, as an assessor's examination fee authorized by section  
10 77-421, and under the provisions of sections 60-3,202, 77-684,  
11 and 77-1250. The fund shall be used to carry out any duties  
12 and responsibilities of the department. The county or multicounty  
13 assessment district shall be billed by the department for services  
14 rendered. Reimbursements to the department shall be credited to the  
15 fund, and expenditures therefrom shall be made only when such funds  
16 are available. The department shall only bill for the actual amount  
17 expended in performing the service.

18           The fund shall not, at the close of each year, be lapsed  
19 to the General Fund. Any money in the Department of ~~Property~~  
20 ~~Assessment and Taxation Revenue~~ Property Assessment Division Cash  
21 Fund available for investment shall be invested by the state  
22 investment officer pursuant to the Nebraska Capital Expansion Act  
23 and the Nebraska State Funds Investment Act.

24           Any money in the Department of Property Assessment and  
25 Taxation Cash Fund on the operative date of this act shall

1 be transferred to the Department of Revenue Property Assessment  
2 Division Cash Fund on such date.

3           Sec. 73. Section 77-1345, Revised Statutes Cumulative  
4 Supplement, 2006, is amended to read:

5           77-1345 (1) An applicant seeking special valuation under  
6 section 77-1344 shall make application to the county assessor on  
7 or before June 30 of the first year in which such valuation is  
8 requested.

9           (2)(a) The application shall be made upon forms  
10 prescribed by the ~~Property Tax Administrator~~ Tax Commissioner  
11 and available from the county assessor and shall include such  
12 information as may reasonably be required to determine the  
13 eligibility of the applicant and the land.

14           (b) The application shall be signed by any one of the  
15 following:

16           (i) The applicant;

17           (ii) Any person of legal age duly authorized in writing  
18 to sign an application on behalf of the applicant; or

19           (iii) The guardian or conservator of the applicant or the  
20 executor or administrator of the applicant's estate.

21           (c) The assessor shall not approve an application signed  
22 by a person whose authority to sign is not a matter of public  
23 record in the county unless there is filed with the assessor a true  
24 copy of the deed, contract of sale, power of attorney, lease, or  
25 other appropriate instrument evidencing the signer's qualification

1 pursuant to subdivision (2)(b) of this section.

2 (3) If the county board of equalization takes action  
3 pursuant to section 77-1504 or 77-1507, the applicant may file  
4 an application for special valuation within thirty days after the  
5 mailing of the valuation notice issued by the county board of  
6 equalization pursuant to section 77-1504 or 77-1507.

7 Sec. 74. Section 77-1346, Reissue Revised Statutes of  
8 Nebraska, is amended to read:

9 77-1346 ~~The Property Tax Administrator~~ Tax Commissioner  
10 shall adopt and promulgate rules and regulations to be used by  
11 county assessors in determining eligibility for special valuation  
12 under section 77-1344 and in determining the special valuation of  
13 such land for agricultural or horticultural purposes under section  
14 77-1344.

15 Sec. 75. Section 77-1355, Revised Statutes Cumulative  
16 Supplement, 2006, is amended to read:

17 77-1355 (1) The Greenbelt Advisory Committee is  
18 established to assist and advise the Property Tax Administrator  
19 in developing uniform and proportionate special valuation of  
20 agricultural real property which is subject to land-use controls  
21 provided for in sections 77-1343 to 77-1348. The advisory committee  
22 shall provide advice to the ~~Property Tax Administrator~~ Tax  
23 Commissioner and the Legislature on rules and regulations under  
24 section 77-1346 and methods and practices of state and local  
25 assessing officials for such special valuation. The ~~Property Tax~~



1 ~~Administrator~~ Tax Commissioner shall respond to the recommendations  
2 of the advisory committee and explain the basis for approval or  
3 rejection of recommendations.

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

6 (a) Two active farmers;

7 (b) An active rancher;

8 (c) A real property appraiser with expertise in the  
9 appraisal of agricultural real estate;

10 (d) A professor of agricultural economics at the  
11 University of Nebraska Institute of Agriculture and Natural  
12 Resources;

13 (e) An elected county assessor or a designee of the  
14 county assessor;

15 (f) A local planning and zoning official;

16 (g) An elected county official who has served on an  
17 agricultural and horticultural land valuation board; and

18 (h) A county attorney who has an understanding of  
19 appraisal processes and problems encountered in the valuation  
20 of real property.

21 The members shall serve for terms of four years, except  
22 that the Governor shall designate three of the initial members to  
23 serve for two-year terms. The members shall select a chairperson  
24 from the advisory committee's membership. The advisory committee  
25 shall meet at least once annually.

1           (3) The advisory committee shall develop recommendations  
2 on:

3           (a) When using comparable sales analysis for purposes  
4 of establishing the special valuation under sections 77-1343 to  
5 77-1348, how such information may be gathered from other counties  
6 and locations within a county;

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

10          (c) When using the income capitalization approach, the  
11 approved methods of determining the capitalization rate, including  
12 methods of gathering valid comparable sales for purposes of  
13 determining the capitalization rate on comparable agricultural  
14 land and horticultural land; and

15          (d) Any further revisions to sections 77-1343 to 77-1348  
16 as the committee deems important for uniform enforcement of  
17 such sections and uniform special valuation of agricultural real  
18 property.

19          (4) Methods and recommendations developed by the advisory  
20 committee shall provide for an annually updated analysis based on a  
21 three-year average of the information used. The advisory committee  
22 may develop recommendations for valuation methods which provide for  
23 special valuation of land used for specialized agricultural crop  
24 production which is unique or localized to a specific area. The  
25 recommendations shall be provided by October 1 each year.

1           (5) The Property Tax Administrator shall provide  
2 administrative staff support and information as requested by  
3 the advisory committee so long as provision of staff support  
4 and information does not impair the ability of the Property Tax  
5 Administrator to carry out other statutory obligations.

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

8           Sec. 76. Section 77-1374, Reissue Revised Statutes of  
9 Nebraska, is amended to read:

10           77-1374 Improvements on leased public lands shall be  
11 assessed, together with the value of the lease, to the owner of the  
12 improvements as real property. On or before March 1, following any  
13 construction thereof or any change in the improvements made on or  
14 before January 1, the owner of the improvements shall file with the  
15 county assessor an assessment application on a form prescribed by  
16 the ~~Property Tax Administrator~~. Tax Commissioner. The taxes imposed  
17 on the improvements shall be collected in the same manner as in all  
18 other cases of collection of taxes on real property.

19           Sec. 77. Section 77-1376, Reissue Revised Statutes of  
20 Nebraska, is amended to read:

21           77-1376 Improvements on leased lands, other than leased  
22 public lands, shall be assessed to the owner of the leased lands  
23 unless before March 1, following any construction thereof or change  
24 in the improvements made on or before January 1, the owner of  
25 the leased lands or the lessee thereof files with the county

1 assessor, on a form prescribed by the ~~Property Tax Administrator,~~  
2 Tax Commissioner, a request stating that specifically designated  
3 improvements on such leased lands are the property of the lessee.  
4 The improvements shall be assessed as real property, and the taxes  
5 imposed on the improvements shall be collected by levy and sale of  
6 the interest of the owner in the same manner as in all other cases  
7 of the collection of taxes on real property. When the request is  
8 filed by the owner of the leased lands, notice shall be given by  
9 the county assessor to the lessee at the address on the request.

10 Sec. 78. Section 77-1392, Revised Statutes Cumulative  
11 Supplement, 2006, is amended to read:

12 77-1392 The ~~Property Tax Administrator~~ Tax Commissioner  
13 may adopt and promulgate rules and regulations regarding the  
14 base-year valuation of historically significant real property.

15 Sec. 79. Section 77-1514, Revised Statutes Cumulative  
16 Supplement, 2006, is amended to read:

17 77-1514 The county assessor shall prepare abstracts of  
18 the property assessment rolls of locally assessed property of his  
19 or her county on forms prescribed and furnished by the ~~Property~~  
20 ~~Tax Administrator.~~ Tax Commissioner. The county assessor shall file  
21 the real property abstract with the Property Tax Administrator  
22 on or before March 19 and the personal property abstract on or  
23 before June 15. The abstracts shall show the taxable value of real  
24 or personal property in the county as determined by the county  
25 assessor and any other information as required by the Property

1 Tax Administrator. The Property Tax Administrator, upon written  
2 request from the county assessor, may for good cause shown extend  
3 the final filing due date for the real property abstract and the  
4 statutory deadlines provided in section 77-5027. The Property Tax  
5 Administrator may extend the statutory deadline in section 77-5028  
6 for a county if the deadline is extended for that county.

7           Sec. 80. Section 77-1613.01, Reissue Revised Statutes of  
8 Nebraska, is amended to read:

9           77-1613.01 The county assessor or county clerk shall  
10 certify to the Property Tax Administrator, on or before December  
11 1 of each year, the total taxable valuation and the Certificate  
12 of Taxes Levied. The certificate shall be used for statistical  
13 purposes and shall specify the information necessary to determine  
14 the total taxable value, tax levies, and total property taxes  
15 requested by the political subdivisions for the current year on  
16 forms prescribed and furnished by the ~~Property Tax Administrator.~~  
17 Tax Commissioner. The certificate shall include for each political  
18 subdivision a statement of the amount of property taxes sought and  
19 the tax levy made for (1) the payment of principal or interest  
20 on bonds issued by the political subdivision and (2) all other  
21 purposes.

22           Sec. 81. Section 77-1735, Reissue Revised Statutes of  
23 Nebraska, is amended to read:

24           77-1735 (1) Except as provided in subsection (2) of this  
25 section, if a person makes a payment to any county or other

1 political subdivision of any property tax or any payment in lieu  
2 of tax with respect to property and claims the tax or any part  
3 thereof is illegal for any reason other than the valuation or  
4 equalization of the property, he or she may, at any time within  
5 thirty days after such payment, make a written claim for refund  
6 of the payment from the county treasurer to whom paid. The county  
7 treasurer shall immediately forward the claim to the county board.  
8 If the payment is not refunded within ninety days thereafter, the  
9 claimant may sue the county board for the amount so claimed. Upon  
10 the trial, if it is determined that such tax or any part thereof  
11 was illegal, judgment shall be rendered therefor and such judgment  
12 shall be collected in the manner prescribed in section 77-1736.06.  
13 If the tax so claimed to be illegal was not collected for all  
14 political subdivisions in a consolidated tax district and if a  
15 suit is brought to recover the tax paid or a part thereof, the  
16 plaintiff in such action shall join as defendants in a single  
17 suit as many of the political subdivisions as he or she seeks  
18 recovery from by stating in the petition a claim against each  
19 such political subdivision as a separate cause of action. For  
20 purposes of this section, illegal shall mean a tax levied for an  
21 unauthorized purpose or as a result of fraudulent conduct on the  
22 part of the taxing officials. A person shall not be entitled to a  
23 refund pursuant to this section of any property tax paid or any  
24 payment in lieu of tax unless the person has filed a claim with the  
25 county treasurer or prevailed in an action against the county. If a

1 county refuses to make a refund, a person shall not be entitled to  
2 a refund unless he or she prevails in an action against the county  
3 on such claim even if another person has successfully challenged a  
4 similar tax or payment.

5 (2) For property valued by the state, for purposes of  
6 a claim for refund pursuant to this section, the ~~Property Tax~~  
7 ~~Administrator~~ Tax Commissioner shall perform the functions of the  
8 county treasurer and county board. Upon approval of the claim  
9 by the ~~Property Tax Administrator~~ Tax Commissioner or a court  
10 of competent jurisdiction, the ~~Property Tax Administrator~~ Tax  
11 Commissioner shall certify the amount of the refund to the county  
12 treasurer to whom this tax was paid or distributed. The refund  
13 shall be made in the manner prescribed in section 77-1736.06.

14 Sec. 82. Section 77-1736.06, Reissue Revised Statutes of  
15 Nebraska, is amended to read:

16 77-1736.06 The following procedure shall apply when  
17 making a property tax refund:

18 (1) Within thirty days of the entry of a final  
19 nonappealable order or other action approving a refund or,  
20 for property valued by the state, within thirty days of a  
21 recertification of value by the Property Tax Administrator pursuant  
22 to section 77-1775 or 77-1775.01, the county assessor shall  
23 determine the amount of refund due the person entitled to the  
24 refund, certify that amount to the county treasurer, and send a  
25 copy of such certification to the person entitled to the refund.

1 Within thirty days from the date the county assessor certifies  
2 the amount of the refund, the county treasurer shall notify each  
3 political subdivision of its respective share of the refund, except  
4 that for any political subdivision whose share of the refund is two  
5 hundred dollars or less, the county board may waive this notice  
6 requirement. Notification shall be by first-class mail, postage  
7 prepaid, to the last-known address of record of the political  
8 subdivision. The county treasurer shall pay the refund from funds  
9 in his or her possession belonging to any political subdivision  
10 which received any part of the tax or penalty being refunded. If  
11 sufficient funds are not available or the political subdivision,  
12 within thirty days of the mailing of the notice by the county  
13 treasurer if applicable, certifies to the county treasurer that a  
14 hardship would result and create a serious interference with its  
15 governmental functions if the refund of the tax or penalty is paid,  
16 the county treasurer shall register the refund or portion thereof  
17 which remains unpaid as a claim against such political subdivision  
18 and shall issue the person entitled to the refund a receipt for  
19 the registration of the claim. The certification by a political  
20 subdivision declaring a hardship shall be binding upon the county  
21 treasurer;

22 (2) The refund of a tax or penalty or the receipt for  
23 the registration of a claim made or issued pursuant to this section  
24 shall be satisfied in full as soon as practicable and in no event  
25 later than five years from the date the final order or other action



1 approving a refund is entered. The governing body of the political  
2 subdivision shall make provisions in its budget for the amount of  
3 any refund or claim to be satisfied pursuant to this section. If a  
4 receipt for the registration of a claim is given:

5 (a) Such receipt shall be applied to satisfy any tax  
6 levied or assessed by that political subdivision next falling due  
7 from the person holding the receipt after the sixth next succeeding  
8 levy is made on behalf of the political subdivision following the  
9 final order or other action approving the refund; and

10 (b) To the extent the amount of such receipt exceeds  
11 the amount of such tax liability, the unsatisfied balance of the  
12 receipt shall be paid and satisfied within the five-year period  
13 prescribed in this subsection from a combination of a credit  
14 against taxes anticipated to be due to the political subdivision  
15 during such period and cash payment from any funds expected to  
16 accrue to the political subdivision pursuant to a written plan to  
17 be filed by the political subdivision with the county treasurer  
18 no later than thirty days after the claim against the political  
19 subdivision is first reduced by operation of a credit against taxes  
20 due to such political subdivision.

21 If a political subdivision fails to fully satisfy the  
22 refund or claim prior to the sixth next succeeding levy following  
23 the entry of a final nonappealable order or other action approving  
24 a refund, interest shall accrue on the unpaid balance commencing on  
25 the sixth next succeeding levy following such entry or action at

1 the rate set forth in section 45-103;

2 (3) The county treasurer shall mail the refund or the  
3 receipt by first-class mail, postage prepaid, to the last-known  
4 address of the person entitled thereto. Multiple refunds to the  
5 same person may be combined into one refund or credit. If a refund  
6 is not claimed by June 1 of the year following the year of mailing,  
7 the refund shall be canceled and the resultant amount credited to  
8 the various funds originally charged;

9 (4) When the refund involves property valued by the  
10 state, the ~~Property Tax Administrator~~ Tax Commissioner shall be  
11 authorized to negotiate a settlement of the amount of the refund  
12 or claim due pursuant to this section on behalf of the political  
13 subdivision from which such refund or claim is due. Any political  
14 subdivision which does not agree with the settlement terms as  
15 negotiated may reject such terms, and the refund or claim due from  
16 the political subdivision then shall be satisfied as set forth in  
17 this section as if no such negotiation had occurred;

18 (5) In the event that the Legislature appropriates state  
19 funds to be disbursed for the purposes of satisfying all or any  
20 portion of any refund or claim, the ~~Property Tax Administrator~~  
21 Tax Commissioner shall order the county treasurer to disburse such  
22 refund amounts directly to the persons entitled to the refund in  
23 partial or total satisfaction of such persons' claims. The county  
24 treasurer shall disburse such amounts within forty-five days after  
25 receipt thereof; and

1           (6) If all or any portion of the refund is reduced by  
2 way of settlement or forgiveness by the person entitled to the  
3 refund, the proportionate amount of the refund that was paid by  
4 an appropriation of state funds shall be reimbursed by the county  
5 treasurer to the State Treasurer within forty-five days after  
6 receipt of the settlement agreement or receipt of the forgiven  
7 refund. The amount so reimbursed shall be credited to the General  
8 Fund.

9           Sec. 83. Section 77-1749, Reissue Revised Statutes of  
10 Nebraska, is amended to read:

11           77-1749 The ~~Property Tax Administrator~~ Tax Commissioner  
12 and other proper authority or person shall in his or her final  
13 settlement with the treasurer allow him or her credit for the  
14 amount so certified, but if the ~~Property Tax Administrator~~ Tax  
15 Commissioner or other proper authority or person shall have reason  
16 to believe that the amount stated in the certificate is not  
17 correct, or that the allowance was illegally made, he or she shall  
18 return the same for correction. When it appears to be necessary in  
19 the opinion of the ~~Property Tax Administrator~~ Tax Commissioner or  
20 other proper authority or person, he or she shall designate and  
21 appoint some competent person to examine the treasurer's books and  
22 statement of settlement, and the person so designated and appointed  
23 shall have access to the treasurer's books and papers appertaining  
24 to such treasurer's office or settlement for the purpose of making  
25 such examination.

1           Sec. 84. Section 77-1750, Reissue Revised Statutes of  
2 Nebraska, is amended to read:

3           77-1750 In all cases when the adjustment is made with  
4 the county clerk, the county board shall, at the first session  
5 thereafter, examine such settlement and if found correct shall  
6 enter an order to that effect. If any omission or error is found,  
7 the board shall cause the same to be corrected and a correct  
8 statement of the facts in the case forwarded to the ~~Property Tax~~  
9 ~~Administrator~~ Tax Commissioner and other proper authority or person  
10 who shall correct and adjust the treasurer's accounts accordingly.

11          Sec. 85. Section 77-1763, Reissue Revised Statutes of  
12 Nebraska, is amended to read:

13          77-1763 Upon the failure of any county treasurer to make  
14 settlement with the ~~Property Tax Administrator,~~ Tax Commissioner,  
15 the ~~Property Tax Administrator~~ Tax Commissioner shall sue the  
16 treasurer and his or her surety upon the bond of such treasurer,  
17 or sue the treasurer in such form as may be necessary, and take  
18 all such proceedings, either upon such bond or otherwise, as may be  
19 necessary to protect the interest of the state.

20          Sec. 86. Section 77-1766, Reissue Revised Statutes of  
21 Nebraska, is amended to read:

22          77-1766 Cities, towns, villages, or corporate authorities  
23 or persons aggrieved may prosecute suit against any treasurer, or  
24 other officer collecting or receiving funds for their use, upon his  
25 or her bond, in the name of the State of Nebraska, for their use

1 in any court of competent jurisdiction, whether the bond has been  
2 put in suit at the instance of the ~~Property Tax Administrator~~ Tax  
3 Commissioner or not. Cities, towns, villages, and other corporate  
4 authorities or persons shall have the same right in any suits or  
5 proceedings in their behalf as is provided in case of suits by or  
6 on behalf of the state.

7 Sec. 87. Section 77-1775, Revised Statutes Cumulative  
8 Supplement, 2006, is amended to read:

9 77-1775 (1) In case of payment of any taxes upon property  
10 valued by the state made as a result of a clerical error or  
11 honest mistake or misunderstanding, except as to valuation or  
12 equalization, on the part of the taxing officials of the state or  
13 the taxpayer, the taxpayer shall make a written claim for a credit  
14 or refund of the tax paid within two years from the date the tax  
15 was due. The claim shall set forth the amount of the overpayment  
16 and the reasons therefor.

17 (2) The ~~Property Tax Administrator~~ Tax Commissioner may  
18 approve or disapprove the claim in whole or part without a hearing.  
19 The ~~Property Tax Administrator~~ Tax Commissioner shall grant a  
20 hearing prior to taking any action on a claim for refund or credit  
21 if requested in writing by the taxpayer when the claim is filed or  
22 prior to any action being taken on the claim by the ~~Property Tax~~  
23 ~~Administrator.~~ Tax Commissioner. The written order of the ~~Property~~  
24 ~~Tax Administrator~~ Tax Commissioner shall be mailed to the claimant  
25 within seven days after the date of the order. If the claim is

1 denied in whole or part, the taxpayer may appeal within thirty  
2 days after the date of the written order of the ~~Property Tax~~  
3 ~~Administrator~~ Tax Commissioner to the Tax Equalization and Review  
4 Commission in accordance with section 77-5013.

5 (3) Upon approval of the claim by the ~~Property Tax~~  
6 ~~Administrator~~, Tax Commissioner, ~~the Property Tax Administrator~~ Tax  
7 Commissioner shall certify the amount of the refund or credit to  
8 the county treasurer to whom the tax was paid or distributed. If  
9 only valuation was previously certified to a county or counties,  
10 then the ~~Property Tax Administrator~~ Tax Commissioner shall certify  
11 the value resulting from the written order to the official who  
12 received the original valuation which was changed by the written  
13 order. The refund shall be made in the manner prescribed in section  
14 77-1736.06. The ordering of a refund or credit pursuant to this  
15 section shall not have a dispositional effect on any similar claim  
16 for refund or credit made by another taxpayer.

17 Sec. 88. Section 77-3902, Reissue Revised Statutes of  
18 Nebraska, is amended to read:

19 77-3902 For purposes of the Uniform State Tax Lien  
20 Registration and Enforcement Act:

21 (1) Appropriate filing officer means (a) with respect to  
22 real property subject to a tax lien, the register of deeds of  
23 the county or counties in which the real property is situated and  
24 (b) with respect to personal property subject to a tax lien, the  
25 Secretary of State; and

1           (2) Any reference to tax, taxes, fee, or tax program  
2 shall be construed to include any tax, fee, or in-lieu-of-tax  
3 contribution which is imposed by the laws of this state and  
4 administered or collected and enforced by the Tax Commissioner,  
5 ~~Property Tax Administrator~~, or Commissioner of Labor, unless a tax  
6 lien is otherwise provided for by law.

7           Sec. 89. Section 77-3903, Reissue Revised Statutes of  
8 Nebraska, is amended to read:

9           77-3903 (1)(a) A notice of lien provided for in the  
10 Uniform State Tax Lien Registration and Enforcement Act upon real  
11 property shall be presented in the office of the Secretary of  
12 State. Such notice of lien shall be transmitted by the Secretary  
13 of State to and filed in the office of the register of deeds  
14 by the register of deeds of the county or counties in which the  
15 real property subject to the lien is situated as designated in  
16 the notice of lien. The register of deeds shall enter the notice  
17 in the alphabetical state tax lien index, showing on one line the  
18 name and residence of the person liable named in such notice, the  
19 social security number or the federal tax identification number of  
20 such person, the Tax Commissioner's, ~~Property Tax Administrator's~~,  
21 or Commissioner of Labor's serial number of such notice, the date  
22 and hour of filing, and the amount due. Such presentments to the  
23 Secretary of State may be made by direct input to the Secretary of  
24 State's data base or by other electronic means. All such notices  
25 of lien shall be retained in numerical order in a file designated

1 state tax lien notices, except that in offices filing by the roll  
2 form of microfilm pursuant to section 23-1517.01, the original  
3 notices need not be retained. A lien subject to this subsection  
4 shall be effective upon real property when filed by the register of  
5 deeds as provided in this subsection.

6 (b) A notice of lien provided for in the Uniform State  
7 Tax Lien Registration and Enforcement Act upon personal property  
8 shall be filed in the office of the Secretary of State. The  
9 Secretary of State shall enter the notice in the state's central  
10 tax lien index, showing on one line the name and residence of  
11 the person liable named in such notice, the social security number  
12 or the federal tax identification number of such person, the Tax  
13 Commissioner's, ~~Property Tax Administrator's,~~ or Commissioner of  
14 Labor's serial number of such notice, the date and hour of filing,  
15 and the amount due. Such filings with the Secretary of State may be  
16 filed by direct input to the Secretary of State's data base or by  
17 other electronic means. All such notices of lien shall be retained  
18 in numerical order in a file designated state tax lien notices.

19 (2) Beginning July 1, 1999, the uniform fee, payable  
20 to the Secretary of State, for presenting for filing, releasing,  
21 continuing, or subordinating or for filing, releasing, continuing,  
22 or subordinating each tax lien pursuant to the Uniform State Tax  
23 Lien Registration and Enforcement Act shall be six dollars. There  
24 shall be no fee for the filing of a termination statement. The  
25 uniform fee for each county more than one designated pursuant to



1 subdivision (1)(a) of this section shall be three dollars. The  
2 Secretary of State shall deposit each fee received pursuant to  
3 this section in the Uniform Commercial Code Cash Fund. Of the fees  
4 received and deposited pursuant to this section, the Secretary of  
5 State shall remit three dollars to the register of deeds of a  
6 county for each designation of such county in a filing pursuant to  
7 subdivision (1)(a) of this section.

8 (3) The Secretary of State shall bill the Tax  
9 Commissioner, ~~Property Tax Administrator,~~ or Commissioner of  
10 Labor on a monthly basis for fees for documents presented to or  
11 filed with the Secretary of State. No payment of any fee shall  
12 be required at the time of presenting or filing any such lien  
13 document.

14 Sec. 90. Section 77-3904, Reissue Revised Statutes of  
15 Nebraska, is amended to read:

16 77-3904 (1) If any person liable to pay any tax or  
17 fee under any tax program administered by the Tax Commissioner,  
18 ~~Property Tax Administrator,~~ or Commissioner of Labor neglects or  
19 refuses to pay such tax or fee after demand, the amount of such  
20 tax or fee, including any interest, penalty, and additions to such  
21 tax and such additional costs that may accrue, shall be a lien in  
22 favor of the State of Nebraska upon all property and rights to  
23 property, whether real or personal, then owned by such person or  
24 acquired by him or her thereafter and prior to the expiration of  
25 the lien. Unless another date is specifically provided by law, such

1 lien shall arise at the time of the assessment and shall remain  
2 in effect (a) for three years from the time of the assessment if  
3 the notice of lien is not filed for record in the office of the  
4 appropriate filing officer, (b) for ten years from the time of  
5 filing for record in the office of the appropriate filing officer,  
6 or (c) until such amounts have been paid or a judgment against  
7 such person arising out of such liability has been satisfied or  
8 has become unenforceable by reason of lapse of time, unless a  
9 continuation statement is filed prior to the lapse.

10 (2) The Tax Commissioner~~, Property Tax Administrator~~, or  
11 Commissioner of Labor may present for filing or file for record  
12 in the office of the appropriate filing officer a notice of lien  
13 specifying the year the tax was due, the tax program, and the  
14 amount of the tax and any interest, penalty, or addition to such  
15 tax that are due. Such notice shall be filed for record in the  
16 office of the appropriate filing officer within three years after  
17 the time of assessment. Such notice shall contain the name and  
18 last-known address of the taxpayer, the taxpayer's social security  
19 number or federal identification number, the Tax Commissioner's~~,  
20 Property Tax Administrator's~~, or Commissioner of Labor's serial  
21 number, and a statement to the effect that the Tax Commissioner~~,  
22 Property Tax Administrator~~, or Commissioner of Labor has complied  
23 with all provisions of the law for the particular tax program which  
24 he or she administers in the determination of the amount of the tax  
25 and any interest, penalty, and addition to such tax required to be

1 paid.

2 (3) (a) (i) A lien imposed upon real property pursuant to  
3 the Uniform State Tax Lien Registration and Enforcement Act shall  
4 be valid against any subsequent creditor when notice of such lien  
5 and the amount due has been presented for filing by the Tax  
6 Commissioner, ~~Property Tax Administrator~~, or Commissioner of Labor  
7 in the office of the Secretary of State and filed in the office of  
8 the register of deeds.

9 (ii) A lien imposed upon personal property pursuant to  
10 the Uniform State Tax Lien Registration and Enforcement Act shall  
11 be valid against any subsequent creditor when notice of such lien  
12 and the amount due has been filed by the Tax Commissioner, ~~Property~~  
13 ~~Tax Administrator~~, or Commissioner of Labor in the office of the  
14 Secretary of State.

15 (b) In the case of any prior mortgage on real property  
16 or secured transaction covering personal property so written as  
17 to secure a present debt and future advances, the lien provided  
18 in the act, when notice thereof has been filed in the office of  
19 the appropriate filing officer, shall be subject to such prior  
20 lien unless the Tax Commissioner, ~~Property Tax Administrator~~, or  
21 Commissioner of Labor has notified the lienholder in writing of  
22 the recording of such tax lien, in which case the lien of any  
23 indebtedness thereafter created under such mortgage or secured  
24 transaction shall be junior to the lien provided for in the act.

25 (4) The lien may, within ten years from the date of

1 filing for record of the notice of lien in the office of the  
2 appropriate filing officer, be extended by filing for record a  
3 continuation statement. Upon timely filing of the continuation  
4 statement, the effectiveness of the original notice shall be  
5 continued for ten years after the last date to which the filing  
6 was effective. After such period the notice shall lapse in the  
7 manner prescribed in subsection (1) of this section unless another  
8 continuation statement is filed prior to such lapse.

9 (5) When a termination statement of any tax lien  
10 issued by the Tax Commissioner, ~~Property Tax Administrator,~~ or  
11 Commissioner of Labor is filed in the office where the notice of  
12 lien is filed, the appropriate filing officer shall enter such  
13 statement with the date of filing in the state tax lien index where  
14 notice of the lien so terminated is entered and shall file the  
15 termination statement with the notice of the lien.

16 (6) The Tax Commissioner, ~~Property Tax Administrator,~~ or  
17 Commissioner of Labor may at any time, upon request of any party  
18 involved, release from a lien all or any portion of the property  
19 subject to any lien provided for in the Uniform State Tax Lien  
20 Registration and Enforcement Act or subordinate a lien to other  
21 liens and encumbrances if he or she determines that (a) the tax  
22 amount and any interest, penalties, and additions to such tax have  
23 been paid or secured sufficiently by a lien on other property,  
24 (b) the lien has become legally unenforceable, (c) a surety bond  
25 or other satisfactory security has been posted, deposited, or

1 pledged with the Tax Commissioner, ~~Property Tax Administrator~~, or  
2 Commissioner of Labor in an amount sufficient to secure the payment  
3 of such taxes and any interest, penalties, and additions to such  
4 taxes, or (d) the release, partial release, or subordination of  
5 the lien will not jeopardize the collection of such taxes and any  
6 interest, penalties, and additions to such tax.

7 (7) A certificate by the Tax Commissioner, ~~Property Tax~~  
8 ~~Administrator~~, or Commissioner of Labor stating that any property  
9 has been released from the lien or the lien has been subordinated  
10 to other liens and encumbrances shall be conclusive evidence that  
11 the property has in fact been released or the lien has been  
12 subordinated pursuant to the certificate.

13 Sec. 91. Section 77-3905, Reissue Revised Statutes of  
14 Nebraska, is amended to read:

15 77-3905 (1) At any time within three years after any  
16 amount of tax to be collected under any tax program administered by  
17 the Tax Commissioner, ~~Property Tax Administrator~~, or Commissioner  
18 of Labor is assessed or within ten years after the last filing for  
19 record as set forth in the Uniform State Tax Lien Registration and  
20 Enforcement Act, the Tax Commissioner, ~~Property Tax Administrator~~,  
21 or Commissioner of Labor may bring an action in the courts of this  
22 state, any other state, or the United States in the name of the  
23 people of the State of Nebraska to collect the delinquent amount  
24 together with penalties, any additions to such tax, costs, and  
25 interest.

1           (2) (a) The Attorney General shall prosecute the action  
2 on behalf of the Tax Commissioner, ~~and Property Tax Administrator,~~

3 (b) the Commissioner of Labor shall be represented in an action  
4 under the act as provided in section 48-667, and (c) the rules of  
5 civil procedure relating to service of summons, pleadings, proofs,  
6 trials, and appeals shall be applicable to the proceedings.

7           (3) In the action, a writ of attachment may issue, and no  
8 bond or affidavit previous to the issuing of the attachment shall  
9 be required.

10           (4) In the action, a certificate by the Tax Commissioner,  
11 ~~Property Tax Administrator,~~ or Commissioner of Labor showing the  
12 delinquency shall be prima facie evidence of the determination of  
13 such tax or the amount of such tax, the delinquency of the amounts  
14 set forth, and the compliance by the Tax Commissioner, ~~Property Tax~~  
15 ~~Administrator,~~ or Commissioner of Labor with all provisions of the  
16 applicable tax program which he or she administers in relation to  
17 the computation and determination of the amounts set forth.

18           (5) The tax amounts required to be paid by any person  
19 under any tax program administered by the Tax Commissioner,  
20 ~~Property Tax Administrator,~~ or Commissioner of Labor together  
21 with any interest, penalties, and additions to such tax shall be  
22 satisfied first in any of the following cases: When the person  
23 is insolvent; when the person makes a voluntary assignment of  
24 his or her assets; when the estate of the person in the hands  
25 of executors, personal representatives, administrators, or heirs

1 is insufficient to pay all the debts due from the deceased;  
2 or when the estate and effects of an absconding, concealed, or  
3 absent person required to pay any amount under any tax program  
4 administered by the Tax Commissioner, ~~Property Tax Administrator,~~  
5 or Commissioner of Labor are levied upon by process of law.

6 (6) Any tax which by law must be deducted and withheld  
7 by an employer or payor or is collected by a retailer or any  
8 other designated person as agent for the State of Nebraska on  
9 any transaction governed by a tax program administered by the Tax  
10 Commissioner, ~~Property Tax Administrator,~~ or Commissioner of Labor  
11 shall constitute a trust fund in the hands of the employer, payor,  
12 or retailer or such other designated person and shall be owned by  
13 the state as of the time the tax is deducted and withheld or is  
14 owing to the employer, payor, or retailer or such other designated  
15 person.

16 Sec. 92. Section 77-3906, Reissue Revised Statutes of  
17 Nebraska, is amended to read:

18 77-3906 (1) In addition to all other remedies or  
19 actions provided by law under any tax program administered by  
20 the Tax Commissioner, ~~Property Tax Administrator,~~ or Commissioner  
21 of Labor, it shall be lawful for the Tax Commissioner, ~~Property~~  
22 ~~Tax Administrator,~~ or Commissioner of Labor, after making demand  
23 for payment, to collect any delinquent taxes, together with any  
24 interest, penalties, and additions to such tax by distraint and  
25 sale of the real and personal property of the taxpayer. If the

1 Tax Commissioner ~~or Property Tax Administrator~~ finds that the  
2 collection of any tax is in jeopardy pursuant to section 77-2710,  
3 77-27,111, or 77-4311, notice and demand for immediate payment  
4 of such tax may be made by the Tax Commissioner ~~or Property~~  
5 ~~Tax Administrator~~ and, upon failure or refusal to pay such tax,  
6 collection by levy shall be lawful.

7 (2) (a) In case of failure to pay taxes or deficiencies,  
8 the Tax Commissioner, ~~or Property Tax Administrator~~, or his or her  
9 authorized employee, may levy or, by warrant issued under his or  
10 her own hand, authorize a sheriff or duly authorized employee of  
11 the Tax Commissioner ~~or Property Tax Administrator~~ to levy upon,  
12 seize, and sell such real and personal property belonging to the  
13 taxpayer, except exempt property, as is necessary to satisfy the  
14 liability for the payment of the amount due.

15 (b) In case of failure to pay taxes or deficiencies,  
16 the Commissioner of Labor, or his or her authorized employee, may  
17 levy or, by warrant issued under his or her own hand, authorize  
18 a sheriff or duly authorized employee of the Department of Labor  
19 to levy upon, seize, and sell such real and personal property  
20 belonging to the taxpayer, except exempt property, as is necessary  
21 to satisfy the liability for the payment of the amount due.

22 (c) As used in this section, exempt property shall mean  
23 such property as is exempt from execution under the laws of this  
24 state.

25 (3) When a warrant is issued or a levy is made by the Tax



1 Commissioner, ~~Property Tax Administrator,~~ or Commissioner of Labor,  
2 or his or her duly authorized employee, for the collection of any  
3 tax and any interest, penalty, or addition to such tax imposed by  
4 law under any tax program administered by the Tax Commissioner,  
5 ~~Property Tax Administrator,~~ or Commissioner of Labor or for the  
6 enforcement of any tax lien authorized by the Uniform State Tax  
7 Lien Registration and Enforcement Act, such warrant or levy shall  
8 have the same force and effect of a levy and sale pursuant to a  
9 writ of execution. Such warrant or levy may be issued and sale  
10 made pursuant to it in the same manner and with the same force  
11 and effect of a levy and sale pursuant to a writ of execution.  
12 The Tax Commissioner, ~~Property Tax Administrator,~~ or Commissioner  
13 of Labor shall pay the levying sheriff the same fees, commissions,  
14 and expenses pursuant to such warrant as are provided by law for  
15 similar services pursuant to a writ of execution, except that fees  
16 for publications in a newspaper shall be subject to approval by the  
17 Tax Commissioner, ~~Property Tax Administrator,~~ or Commissioner of  
18 Labor. Such fees, commissions, and expenses shall be an obligation  
19 of the taxpayer and may be collected from the taxpayer by virtue  
20 of the warrant. Any such warrant shall show the name and last-known  
21 address of the taxpayer, the identity of the tax program, the  
22 year for which such tax and any interest, penalty, or addition  
23 to such tax is due and the amount thereof, the fact that the Tax  
24 Commissioner, ~~Property Tax Administrator,~~ or Commissioner of Labor  
25 has complied with all provisions of the law for the applicable tax

1 program which he or she administers in the determination of the  
2 amount required to be paid, and that the tax and any interest,  
3 penalty, or addition to such tax is due and payable according to  
4 law.

5 (4) (a) Any person upon whom a levy is served who fails  
6 or refuses to honor the levy without cause may be held liable  
7 for the amount of the levy up to the value of the assets of the  
8 taxpayer under his or her control at the time the levy was served  
9 or thereafter. Such person may be subject to collection provisions  
10 as set forth in the act.

11 (b) The effect of a levy on salary, wages, or other  
12 regular payments due to or received by a taxpayer shall be  
13 continuous from the date the levy is served until the amount of the  
14 levy, with accrued interest, is satisfied.

15 (5) Notice of the sale and the time and place of the  
16 sale shall be given, to the delinquent taxpayer and to any other  
17 person with an interest in the property who has filed for record  
18 with the appropriate filing officer on such property, in writing at  
19 least twenty days prior to the date of such sale in the following  
20 manner: The notice shall be sent by certified mail, return receipt  
21 requested, to the taxpayer and to any other person with such  
22 interest at his or her last-known residence or place of business  
23 in this state. The notice shall also be given by publication at  
24 least once each week for four weeks prior to the date of the  
25 sale in the newspaper of general circulation published in the

1 county in which the property seized is to be sold. If there is  
2 no newspaper of general circulation in the county, notice shall  
3 be posted in three public places in the county twenty days prior  
4 to the date of the sale. The notice shall contain a description  
5 of the property to be sold, a statement of the type of tax due  
6 and of the amount due, including interest, penalties, additions  
7 to tax, and costs, the name of the delinquent taxpayer, and the  
8 further statement that unless the amount due, including interest,  
9 penalties, additions to tax, and costs, is paid on or before the  
10 time fixed in the notice for the sale or such security as may be  
11 determined by the Tax Commissioner, ~~Property Tax Administrator~~, or  
12 Commissioner of Labor is placed with the Tax Commissioner, ~~Property~~  
13 ~~Tax Administrator~~, or Commissioner of Labor, or his or her duly  
14 authorized representative, on or before such time, the property, or  
15 so much of it as may be necessary, will be sold in accordance with  
16 law and the notice.

17 (6) At the sale the Tax Commissioner, ~~Property Tax~~  
18 ~~Administrator~~, or Commissioner of Labor, or his or her duly  
19 authorized representative, shall sell the property in accordance  
20 with law and the notice and shall deliver to the purchaser a  
21 bill of sale for the property. The bill of sale shall vest the  
22 interest or title of the person liable for the amount in the  
23 purchaser. The unsold portion of any property seized shall remain  
24 in the custody and control of the Tax Commissioner, ~~Property~~  
25 ~~Tax Administrator~~, or Commissioner of Labor, or his or her

1 duly authorized representative, until offered for sale again in  
2 accordance with this section or redeemed by the taxpayer.

3 (7) Whenever any property which is seized and sold under  
4 this section is not sufficient to satisfy the claim of the state  
5 for which distraint or seizure is made, the sheriff or duly  
6 authorized employee of the Tax Commissioner, or Department of  
7 Labor, ~~or Property Tax Administrator~~ may thereafter, and as often  
8 as the same may be necessary, proceed to seize and sell in like  
9 manner any other property liable to seizure of the taxpayer against  
10 whom such claim exists until the amount due from such taxpayer,  
11 together with all expenses, is fully paid.

12 (8) If after the sale the money received exceeds the  
13 total of all amounts due the state, including any interest,  
14 penalties, additions to tax, and costs, and if there is no other  
15 interest in or lien upon such money received, the Tax Commissioner,  
16 ~~Property Tax Administrator~~, or Commissioner of Labor shall return  
17 the excess to the person liable for the amounts and obtain a  
18 receipt. If any person having an interest or lien upon the property  
19 files with the Tax Commissioner, ~~Property Tax Administrator~~, or  
20 Commissioner of Labor prior to the sale notice of his or her  
21 interest or lien, the Tax Commissioner, ~~Property Tax Administrator~~,  
22 or Commissioner of Labor shall withhold any excess pending a  
23 determination of the rights of the respective parties thereto by  
24 a court of competent jurisdiction. If for any reason the receipt  
25 of the person liable for the amount is not available, the Tax

1 Commissioner, ~~Property Tax Administrator~~, or Commissioner of Labor  
2 shall deposit the excess money with the State Treasurer, as trustee  
3 for the owner, subject to the order of the person liable for the  
4 amount or his or her heirs, successors, or assigns. No interest  
5 earned, if any, shall become the property of the person liable for  
6 the amount.

7 (9) All persons and officers of companies or corporations  
8 shall, on demand of a sheriff or duly authorized employee of  
9 the Tax Commissioner, ~~Property Tax Administrator~~, or Department of  
10 Labor about to distraint or having distrained any property or right  
11 to property, exhibit all books containing evidence or statements  
12 relating to the property or rights of property liable to distraint  
13 for the tax due.

14 Sec. 93. Section 77-3907, Reissue Revised Statutes of  
15 Nebraska, is amended to read:

16 77-3907 (1) To enforce collection of any tax not paid  
17 when due, the Tax Commissioner, ~~Property Tax Administrator~~, or  
18 Commissioner of Labor may make demand upon any security which  
19 is provided for by law and which has been submitted to the Tax  
20 Commissioner, ~~Property Tax Administrator~~, or Commissioner of Labor  
21 on behalf of the person liable for the tax, together with any  
22 interest, penalties, additions to tax, and costs thereon. The  
23 security may, if necessary, be sold by the Tax Commissioner,  
24 ~~Property Tax Administrator~~, or Commissioner of Labor in the manner  
25 provided by section 77-27,131.

1           (2) The Tax Commissioner, ~~Property Tax Administrator,~~  
2 or Commissioner of Labor may abate the unpaid portion of the  
3 assessment of any tax, or other liability in respect thereof, if  
4 he or she determines that the administration and collection costs  
5 involved would not warrant collection of the amount due.

6           Sec. 94. Section 77-3908, Reissue Revised Statutes of  
7 Nebraska, is amended to read:

8           77-3908 (1) No injunction or writ of mandamus or other  
9 legal or equitable process shall issue in any suit, action,  
10 or proceeding in any court against this state to enjoin the  
11 collection of any tax, fee, or any amount of tax required  
12 to be collected under any tax program administered by the Tax  
13 Commissioner, ~~Property Tax Administrator,~~ or Commissioner of Labor.

14           (2) The methods of enforcement and collection provided  
15 in the Uniform State Tax Lien Registration and Enforcement Act,  
16 including distraint and sale, shall be fully independent so that  
17 pursuit of any one method shall not be conditioned upon pursuit  
18 of any other, nor shall pursuit of any one method in any way  
19 affect or limit the right of the Tax Commissioner, ~~Property Tax~~  
20 ~~Administrator,~~ or Commissioner of Labor to subsequently pursue any  
21 of the other methods of enforcement or collection.

22           Sec. 95. Section 77-4105, Reissue Revised Statutes of  
23 Nebraska, is amended to read:

24           77-4105 (1) A taxpayer who has signed an agreement under  
25 section 77-4104 may elect to determine taxable income for purposes

1 of the Nebraska income tax using the sales factor only. The  
2 election may be made for the year during which the application was  
3 filed and for each year thereafter through the eighth year after  
4 the end of the entitlement period. The election shall be made for  
5 the year of the election by computing taxable income using the  
6 sales factor only on the tax return.

7 (2) A taxpayer who has signed an agreement under section  
8 77-4104 shall receive the incentive provided in this subsection  
9 if the agreement contains one or more projects which together  
10 will result in the investment in qualified property of at least  
11 ten million dollars and the hiring of at least one hundred new  
12 employees. Such ten-million-dollar investment and hiring of at  
13 least one hundred new employees shall be considered a required  
14 level of investment and employment for this subsection and for the  
15 recapture of personal property tax only.

16 The following property used in connection with such  
17 project or projects and acquired by the taxpayer, whether by  
18 lease or purchase, after the date the application was filed shall  
19 constitute separate classes of personal property:

20 (a) Turbine-powered aircraft, including turboprop,  
21 turbojet, and turbofan aircraft, except when any such aircraft is  
22 used for fundraising for or for the transportation of an elected  
23 official;

24 (b) Mainframe business computers used for business  
25 information processing which require environmental controls of

1 temperature and power and which are capable of simultaneously  
2 supporting more than one transaction and more than one user  
3 plus peripheral components which require environmental controls  
4 of temperature and power connected to such computers. Computer  
5 peripheral components shall be limited to additional memory units,  
6 tape drives, disk drives, power supplies, cooling units, and  
7 communication controllers; and

8 (c) Personal property which is business equipment located  
9 in a single project if (i) the business equipment is involved  
10 directly in the manufacture or processing of agricultural products  
11 and (ii) the investment in the single project exceeds ten million  
12 dollars.

13 Such property shall be eligible for exemption from the  
14 tax on personal property from the first January 1 following the  
15 date of acquisition for property in subdivision (2)(a) of this  
16 section, or from the first January 1 following the end of the  
17 year during which the required levels were exceeded for property  
18 in subdivisions (2)(b) and (2)(c) of this section, through the  
19 sixteenth December 31 after the filing of the application. In order  
20 to receive the property tax exemptions allowed by subdivisions  
21 (2)(a), (2)(b), and (2)(c) of this section, the taxpayer shall  
22 annually file a claim for exemption with the ~~Property Tax~~  
23 ~~Administrator~~ Tax Commissioner on or before May 1. The form  
24 and supporting schedules shall be prescribed by the ~~Property Tax~~  
25 ~~Administrator~~ Tax Commissioner and shall list all property for



1 which exemption is being sought under this section. A separate  
2 claim for exemption must be filed for each project and each county  
3 in which property is claimed to be exempt. A copy of this form must  
4 also be filed with the county assessor in each county in which the  
5 applicant is requesting exemption. The ~~Property Tax Administrator~~  
6 Tax Commissioner shall determine the eligibility of each item  
7 listed for exemption and, on or before August 10, certify such to  
8 the taxpayer and to the affected county assessor. ~~Notwithstanding~~  
9 ~~any other provision of law,~~ the ~~Property Tax Administrator~~ shall  
10 be allowed access to the applications and such other records of  
11 the Department of Revenue as necessary in order to determine the  
12 eligibility for exemption.

13 (3) When the taxpayer has met the required levels of  
14 employment and investment contained in the agreement, the taxpayer  
15 shall also be entitled to the following incentives:

16 (a) A refund of all sales and use taxes paid under  
17 the Nebraska Revenue Act of 1967, the Local Option Revenue  
18 Act, and sections 13-319, 13-324, and 13-2813 from the date of  
19 the application through the meeting of the required levels of  
20 employment and investment for all purchases, including rentals, of:

21 (i) Qualified property used as a part of the project;

22 (ii) Property, excluding motor vehicles, based in this  
23 state and used in both this state and another state in connection  
24 with the project except when any such property is to be used for  
25 fundraising for or for the transportation of an elected official;

1           (iii) Tangible personal property by the owner of the  
2 improvement to real estate that is incorporated into real estate as  
3 a part of a project; and

4           (iv) Tangible personal property by a contractor or  
5 repairperson after appointment as a purchasing agent of the owner  
6 of the improvement to real estate. The refund shall be based on  
7 fifty percent of the contract price, excluding any land, as the  
8 cost of materials subject to the sales and use tax; and

9           (b) A refund of the sales and use taxes paid under the  
10 Nebraska Revenue Act of 1967, the Local Option Revenue Act, and  
11 sections 13-319, 13-324, and 13-2813 on the types of purchases,  
12 including rentals, listed in subdivision (a) of this subsection for  
13 such taxes paid during each year of the entitlement period in which  
14 the taxpayer is at or above the required levels of employment and  
15 investment.

16           (4) Any taxpayer who qualifies for the incentives  
17 contained in subsections (1) and (3) of this section and who has  
18 added at least thirty new employees at the project shall also be  
19 entitled to:

20           (a) A credit equal to five percent of the amount by which  
21 the total compensation paid during the year to employees who are  
22 either Nebraska employees or base-year employees while employed at  
23 the project exceeds the average compensation paid at the project  
24 multiplied by the number of equivalent base-year employees.

25           For the computation of such credit, average compensation

1 shall mean the total compensation paid at the project divided by  
2 the total number of equivalent employees at the project; and

3 (b) A credit equal to ten percent of the investment made  
4 in qualified property at the project.

5 The credits prescribed in subdivisions (a) and (b) of  
6 this subsection shall be allowable for compensation paid and  
7 investments made during each year of the entitlement period that  
8 the taxpayer is at or above the required levels of employment and  
9 investment.

10 The credit prescribed in subdivision (b) of this  
11 subsection shall also be allowable during the first year of the  
12 entitlement period for investment in qualified property at the  
13 project after the date of the application and before the required  
14 levels of employment and investment were met.

15 Sec. 96. Section 77-5007, Revised Statutes Cumulative  
16 Supplement, 2006, is amended to read:

17 77-5007 The commission has the power and duty to hear and  
18 determine appeals of:

19 (1) Decisions of any county board of equalization  
20 equalizing the value of individual tracts, lots, or parcels of  
21 real property so that all real property is assessed uniformly and  
22 proportionately;

23 (2) Decisions of any county board of equalization  
24 granting or denying tax-exempt status for real or personal property  
25 or an exemption from motor vehicle taxes and fees;

1           (3) ~~Decisions of the Property Tax Administrator Tax~~  
2 Commissioner, and decisions of the Property Tax Administrator made  
3 before July 1, 2007, determining the taxable property of a railroad  
4 company, car company, public service entity, or air carrier within  
5 the state;

6           (4) ~~Decisions of the Property Tax Administrator Tax~~  
7 Commissioner, and decisions of the Property Tax Administrator made  
8 before July 1, 2007, determining adjusted valuation pursuant to  
9 section 79-1016;

10          (5) Decisions of any county board of equalization on  
11 the valuation of personal property or any penalties imposed under  
12 sections 77-1233.04 and 77-1233.06;

13          (6) Decisions of any county board of equalization on  
14 claims that a levy is or is not for an unlawful or unnecessary  
15 purpose or in excess of the requirements of the county;

16          (7) Decisions of any county board of equalization  
17 granting or rejecting an application for a homestead exemption;

18          (8) Decisions of the Department of Motor Vehicles  
19 determining the taxable value of motor vehicles pursuant to section  
20 60-3,188;

21          (9) ~~Decisions of the Property Tax Administrator Tax~~  
22 Commissioner, and decisions of the Property Tax Administrator made  
23 before July 1, 2007, made under section 77-1330;

24          (10) Any other decision of any county board of  
25 equalization;

1           (11) Any other decision of the Property Tax Administrator  
2 made before July 1, 2007, and decisions made by the Tax  
3 Commissioner regarding property valuation, exemption, or taxation  
4 made on or after July 1, 2007;

5           (12) Decisions of the Tax Commissioner pursuant to  
6 section 77-3520; and

7           (13) Any other decision, determination, action, or order  
8 from which an appeal to the commission is authorized.

9           The commission has the power and duty to hear and grant  
10 or deny relief on petitions.

11           Sec. 97. Section 77-5008, Reissue Revised Statutes of  
12 Nebraska, is amended to read:

13           77-5008 In addition to its other powers and duties,  
14 the commission may issue writs of mandamus compelling compliance  
15 with its orders and compelling the ~~Property Tax Administrator~~ Tax  
16 Commissioner to enforce its orders and may charge the party which  
17 has not complied with the commission's orders with costs borne by  
18 the ~~Property Tax Administrator.~~ Tax Commissioner or by the Property  
19 Tax Administrator before July 1, 2007.

20           Sec. 98. Section 77-5725, Revised Statutes Cumulative  
21 Supplement, 2006, is amended to read:

22           77-5725 (1) Applicants may qualify for benefits under the  
23 Nebraska Advantage Act in one of five tiers:

24           (a) Tier 1, investment in qualified property of at least  
25 one million dollars and the hiring of at least ten new employees.

1 There shall be no new project applications for benefits under  
2 this tier filed on or after January 1, 2011, without further  
3 authorization of the Legislature. All complete project applications  
4 filed before January 1, 2011, shall be considered by the Tax  
5 Commissioner and approved if the project and taxpayer qualify  
6 for benefits. Agreements may be executed with regard to completed  
7 project applications filed before January 1, 2011. All project  
8 agreements pending, approved, or entered into before such date  
9 shall continue in full force and effect;

10 (b) Tier 2, investment in qualified property of at least  
11 three million dollars and the hiring of at least thirty new  
12 employees;

13 (c) Tier 3, the hiring of at least thirty new employees.  
14 There shall be no new project applications for benefits under  
15 this tier filed on or after January 1, 2011, without further  
16 authorization of the Legislature. All complete project applications  
17 filed before January 1, 2011, shall be considered by the Tax  
18 Commissioner and approved if the project and taxpayer qualify  
19 for benefits. Agreements may be executed with regard to completed  
20 project applications filed before January 1, 2011. All project  
21 agreements pending, approved, or entered into before such date  
22 shall continue in full force and effect;

23 (d) Tier 4, investment in qualified property of at least  
24 ten million dollars and the hiring of at least one hundred new  
25 employees; and

1           (e) Tier 5, investment in qualified property of at least  
2 thirty million dollars. Failure to maintain an average number of  
3 equivalent employees as defined in section 77-5727 greater than or  
4 equal to the number of equivalent employees in the base year shall  
5 result in a partial recapture of benefits.

6           (2) When the taxpayer has met the required levels of  
7 employment and investment contained in the agreement for a tier 1,  
8 tier 2, tier 4, or tier 5 project, the taxpayer shall be entitled  
9 to the following incentives:

10           (a) A refund of all sales and use taxes for a tier 2,  
11 tier 4, or tier 5 project or a refund of one-half of all sales and  
12 use taxes for a tier 1 project paid under the Local Option Revenue  
13 Act, the Nebraska Revenue Act of 1967, and sections 13-319, 13-324,  
14 and 13-2813 from the date of the application through the meeting of  
15 the required levels of employment and investment for all purchases,  
16 including rentals, of:

17           (i) Qualified property used as a part of the project;

18           (ii) Property, excluding motor vehicles, based in this  
19 state and used in both this state and another state in connection  
20 with the project except when any such property is to be used for  
21 fundraising for or for the transportation of an elected official;

22           (iii) Tangible personal property by the owner of the  
23 improvement to real estate that is incorporated into real estate as  
24 a part of a project; and

25           (iv) Tangible personal property by a contractor or

1 repairperson after appointment as a purchasing agent of the owner  
2 of the improvement to real estate. The refund shall be based on  
3 fifty percent of the contract price, excluding any land, as the  
4 cost of materials subject to the sales and use tax; and

5 (b) A refund of all sales and use taxes for a tier 2,  
6 tier 4, or tier 5 project or a refund of one-half of all sales and  
7 use taxes for a tier 1 project paid under the Local Option Revenue  
8 Act, the Nebraska Revenue Act of 1967, and sections 13-319, 13-324,  
9 and 13-2813 on the types of purchases, including rentals, listed in  
10 subdivision (a) of this subsection for such taxes paid during each  
11 year of the entitlement period in which the taxpayer is at or above  
12 the required levels of employment and investment.

13 (3) Any taxpayer who qualifies for a tier 1, tier 2,  
14 tier 3, or tier 4 project shall be entitled to a credit equal to  
15 three percent times the average wage of new employees times the  
16 number of new employees if the average wage of the new employees  
17 equals at least sixty percent of the Nebraska average annual wage  
18 for the year of application. The credit shall equal four percent  
19 times the average wage of new employees times the number of new  
20 employees if the average wage of the new employees equals at least  
21 seventy-five percent of the Nebraska average annual wage for the  
22 year of application. The credit shall equal five percent times the  
23 average wage of new employees times the number of new employees  
24 if the average wage of the new employees equals at least one  
25 hundred percent of the Nebraska average annual wage for the year of



1 application. The credit shall equal six percent times the average  
2 wage of new employees times the number of new employees if the  
3 average wage of the new employees equals at least one hundred  
4 twenty-five percent of the Nebraska average annual wage for the  
5 year of application. For computation of such credit:

6 (a) Average annual wage means the total compensation paid  
7 to employees during the year at the project who are not base-year  
8 employees and who are paid wages equal to at least sixty percent  
9 of the Nebraska average weekly wage for the year of application  
10 divided by the number of equivalent employees making up such total  
11 compensation;

12 (b) Average wage of new employees means the average  
13 annual wage paid to employees during the year at the project who  
14 are not base-year employees and who are paid wages equal to at  
15 least sixty percent of the Nebraska average weekly wage for the  
16 year of application; and

17 (c) Nebraska average annual wage means the Nebraska  
18 average weekly wage times fifty-two.

19 (4) Any taxpayer who has met the required levels of  
20 employment and investment for a tier 2 or tier 4 project shall  
21 receive a credit equal to ten percent of the investment made in  
22 qualified property at the project. Any taxpayer who has met the  
23 required levels of investment and employment for a tier 1 project  
24 shall receive a credit equal to three percent of the investment  
25 made in qualified property at the project.

1           (5) The credits prescribed in subsections (3) and (4)  
2 of this section shall be allowable for compensation paid and  
3 investments made during each year of the entitlement period that  
4 the taxpayer is at or above the required levels of employment and  
5 investment.

6           (6) The credit prescribed in subsection (4) of this  
7 section shall also be allowable during the first year of the  
8 entitlement period for investment in qualified property at the  
9 project after the date of the application and before the required  
10 levels of employment and investment were met.

11           (7)(a) A taxpayer who has met the required levels of  
12 employment and investment for a tier 4 project shall receive  
13 the incentive provided in this subsection. Such investment and  
14 hiring of new employees shall be considered a required level of  
15 investment and employment for this subsection and for the recapture  
16 of benefits under this subsection only.

17           (b) The following property used in connection with such  
18 project or projects and acquired by the taxpayer, whether by  
19 lease or purchase, after the date the application was filed shall  
20 constitute separate classes of personal property:

21           (i) Turbine-powered aircraft, including turboprop,  
22 turbojet, and turbofan aircraft, except when any such aircraft is  
23 used for fundraising for or for the transportation of an elected  
24 official;

25           (ii) Mainframe business computers used for business

1 information processing which require environmental controls of  
2 temperature and power and which are capable of simultaneously  
3 supporting more than one transaction and more than one user  
4 plus peripheral components which require environmental controls  
5 of temperature and power connected to such computers. Computer  
6 peripheral components shall be limited to additional memory units,  
7 tape drives, disk drives, power supplies, cooling units, and  
8 communication controllers;

9 (iii) Depreciable personal property used for a  
10 distribution facility, including, but not limited to, storage  
11 racks, conveyor mechanisms, forklifts, and other property used to  
12 store or move products; and

13 (iv) Personal property which is business equipment  
14 located in a single project if the business equipment is involved  
15 directly in the manufacture or processing of agricultural products.

16 (c) Such property shall be eligible for exemption from  
17 the tax on personal property from the first January 1 following  
18 the date of acquisition for property in subdivision (7)(b)(i) of  
19 this section, or from the first January 1 following the end of the  
20 year during which the required levels were exceeded for property in  
21 subdivisions (7)(b)(ii), (iii), and (iv) of this section, through  
22 the ninth December 31 after the first year the property qualifies  
23 for the exemption. In order to receive the property tax exemptions  
24 allowed by subdivisions (7)(b)(i), (ii), (iii), and (iv) of this  
25 section, the taxpayer shall annually file a claim for exemption

1 with the ~~Property Tax Administrator~~ Tax Commissioner on or before  
2 May 1. The form and supporting schedules shall be prescribed by  
3 the ~~Property Tax Administrator~~ Tax Commissioner and shall list all  
4 property for which exemption is being sought under this section.  
5 A separate claim for exemption must be filed for each project and  
6 each county in which property is claimed to be exempt. A copy  
7 of this form must also be filed with the county assessor in each  
8 county in which the applicant is requesting exemption. The ~~Property~~  
9 ~~Tax Administrator~~ Tax Commissioner shall determine the eligibility  
10 of each item listed for exemption and, on or before August 10,  
11 certify such to the taxpayer and to the affected county assessor.  
12 In determining the eligibility of items of personal property for  
13 exemption, the ~~Property Tax Administrator~~ Tax Commissioner is  
14 limited to the question of whether the property claimed as exempt  
15 by the taxpayer falls within the classes of property described in  
16 subdivision (7)(b) of this section. The determination of whether  
17 a taxpayer is eligible to obtain exemption for personal property  
18 based on meeting the required levels of investment and employment  
19 is the responsibility of the Tax Commissioner. ~~Notwithstanding~~  
20 ~~any other provision of law, the Property Tax Administrator shall~~  
21 ~~be allowed access to the applications and such other records of~~  
22 ~~the Department of Revenue as necessary in order to determine the~~  
23 ~~eligibility for exemption.~~

24 (8) The investment thresholds in this section for a  
25 particular year of application shall be adjusted by the method

1 provided in this subsection. Beginning October 1, 2006, and each  
2 October 1 thereafter, the Producer Price Index for all commodities,  
3 published by the United States Department of Labor, Bureau of Labor  
4 Statistics, for the most recent available period shall be divided  
5 by the Producer Price Index for the first quarter of 2006 and  
6 the result multiplied by the applicable investment threshold. The  
7 investment thresholds shall be adjusted for cumulative inflation  
8 since 2006. If the resulting amount is not a multiple of one  
9 million dollars, the amount shall be rounded to the next lowest  
10 one million dollars. The investment thresholds established by this  
11 subsection apply for purposes of project qualifications for all  
12 applications filed on or after January 1 of the following year  
13 for all years of the project. Adjustments do not apply to projects  
14 after the year of application.

15           Sec. 99. Section 77-6006, Revised Statutes Cumulative  
16 Supplement, 2006, is amended to read:

17           77-6006 (1) ~~Employees of the Department of Revenue, the~~  
18 ~~Department of Property Assessment and Taxation,~~ and the Legislative  
19 Council shall be available to the Tax Policy Reform Commission  
20 to assist it in carrying out its work. The commission shall  
21 contract with a meeting facilitator and may contract with experts  
22 from any institution of postsecondary education in the state to  
23 provide assistance, specific research, research or policy reports,  
24 or presentations to carry out the purposes of section 77-6004,  
25 within the constraints of the appropriation provided.

1           (2) Funding for the commission shall be appropriated to  
2 the Legislative Council and shall not exceed one hundred thousand  
3 dollars.

4           Sec. 100. On or before March 19 of each year, each  
5 county assessor shall conduct a systematic inspection and review  
6 by class or subclass of a portion of the taxable real property  
7 parcels in the county for the purpose of achieving uniform and  
8 proportionate valuations and assuring that the real property record  
9 data accurately reflects the property. The county assessor shall  
10 adjust the value of all other taxable real property parcels by  
11 class or subclass in the county so that the value of all real  
12 property is uniform and proportionate. The county assessor shall  
13 determine the portion to be inspected and reviewed each year to  
14 assure that all parcels of real property in the county have been  
15 inspected and reviewed no less frequently than every six years.

16           Sec. 101. Section 79-1016, Revised Statutes Cumulative  
17 Supplement, 2006, as affected by Referendum 2006, No. 422, is  
18 amended to read:

19           79-1016 (1) On or before August 25, the county assessor  
20 shall certify to the Property Tax Administrator the total taxable  
21 value by school district in the county for the current assessment  
22 year on forms prescribed by the ~~Property Tax Administrator.~~ Tax  
23 Commissioner. The county assessor may amend the filing for changes  
24 made to the taxable valuation of the school district in the  
25 county if corrections or errors on the original certification

1 are discovered. Amendments shall be certified to the Property Tax  
2 Administrator on or before September 30.

3 (2) On or before October 10, the Property Tax  
4 Administrator shall compute and certify to the State Department of  
5 Education the adjusted valuation for the current assessment year  
6 for each class of property in each school district and each local  
7 system. The adjusted valuation of property for each school district  
8 and each local system, for purposes of determining state aid  
9 pursuant to the Tax Equity and Educational Opportunities Support  
10 Act, shall reflect as nearly as possible state aid value as defined  
11 in subsection (3) of this section. The Property Tax Administrator  
12 shall notify each school district and each local system of its  
13 adjusted valuation for the current assessment year by class of  
14 property on or before October 10. Establishment of the adjusted  
15 valuation shall be based on the taxable value certified by the  
16 county assessor for each school district in the county adjusted by  
17 the determination of the level of value for each school district  
18 from an analysis of the comprehensive assessment ratio study or  
19 other studies developed by the Property Tax Administrator, in  
20 compliance with professionally accepted mass appraisal techniques,  
21 as required by section 77-1327. The ~~Property Tax Administrator~~  
22 Tax Commissioner shall adopt and promulgate rules and regulations  
23 setting forth standards for the determination of level of value for  
24 school aid purposes.

25 (3) For purposes of this section, state aid value means:

1           (a) For real property other than agricultural and  
2 horticultural land, one hundred percent of actual value;

3           (b) For agricultural and horticultural land, seventy-five  
4 percent of actual value as provided in sections 77-1359 to 77-1363.  
5 For agricultural and horticultural land that receives special  
6 valuation pursuant to section 77-1344, seventy-five percent of  
7 special valuation as defined in section 77-1343; and

8           (c) For personal property, the net book value as defined  
9 in section 77-120.

10           (4) On or before November 10, any local system may  
11 file with the ~~Property Tax Administrator~~ Tax Commissioner written  
12 objections to the adjusted valuations prepared by the Property Tax  
13 Administrator, stating the reasons why such adjusted valuations are  
14 not the valuations required by subsection (3) of this section.  
15 The ~~Property Tax Administrator~~ Tax Commissioner shall fix a time  
16 for a hearing. Either party shall be permitted to introduce any  
17 evidence in reference thereto. On or before January 1, the ~~Property~~  
18 ~~Tax Administrator~~ Tax Commissioner shall enter a written order  
19 modifying or declining to modify, in whole or in part, the adjusted  
20 valuations and shall certify the order to the State Department  
21 of Education. Modification by the ~~Property Tax Administrator~~ Tax  
22 Commissioner shall be based upon the evidence introduced at hearing  
23 and shall not be limited to the modification requested in the  
24 written objections or at hearing. A copy of the written order shall  
25 be mailed to the local system within seven days after the date



1 of the order. The written order of the ~~Property Tax Administrator~~  
2 Tax Commissioner may be appealed within thirty days after the date  
3 of the order to the Tax Equalization and Review Commission in  
4 accordance with section 77-5013.

5 (5) On or before November 10, any local system or  
6 county official may file with the ~~Property Tax Administrator~~ Tax  
7 Commissioner a written request for a nonappealable correction of  
8 the adjusted valuation due to clerical error as defined in section  
9 77-128 or, for agricultural and horticultural land, assessed value  
10 changes by reason of land qualified or disqualified for special  
11 use valuation pursuant to sections 77-1343 to 77-1348. On or  
12 before the following January 1, the ~~Property Tax Administrator~~ Tax  
13 Commissioner shall approve or deny the request and, if approved,  
14 certify the corrected adjusted valuations resulting from such  
15 action to the State Department of Education.

16 (6) On or before May 31 of the year following the  
17 certification of adjusted valuation pursuant to subsection (2) of  
18 this section, any local system or county official may file with  
19 the ~~Property Tax Administrator~~ Tax Commissioner a written request  
20 for a nonappealable correction of the adjusted valuation due to  
21 changes to the tax list that change the assessed value of taxable  
22 property. Upon the filing of the written request, the ~~Property Tax~~  
23 ~~Administrator~~ Tax Commissioner shall require the county assessor  
24 to recertify the taxable valuation by school district in the  
25 county on forms prescribed by the ~~Property Tax Administrator.~~ Tax

1 Commissioner. The recertified valuation shall be the valuation  
2 that was certified on the tax list, pursuant to section 77-1613,  
3 increased or decreased by changes to the tax list that change  
4 the assessed value of taxable property in the school district  
5 in the county in the prior assessment year. On or before the  
6 following July 31, the ~~Property Tax Administrator~~ Tax Commissioner  
7 shall approve or deny the request and, if approved, certify the  
8 corrected adjusted valuations resulting from such action to the  
9 State Department of Education.

10 (7) No injunction shall be granted restraining the  
11 distribution of state aid based upon the adjusted valuations  
12 pursuant to this section.

13 (8) A school district whose state aid is to be calculated  
14 pursuant to subsection (5) of this section and whose state aid  
15 payment is postponed as a result of failure to calculate state  
16 aid pursuant to such subsection may apply to the state board for  
17 lump-sum payment of such postponed state aid. Such application may  
18 be for any amount up to one hundred percent of the postponed state  
19 aid. The state board may grant the entire amount applied for or any  
20 portion of such amount. The state board shall notify the Director  
21 of Administrative Services of the amount of funds to be paid in  
22 a lump sum and the reduced amount of the monthly payments. The  
23 Director of Administrative Services shall, at the time of the next  
24 state aid payment made pursuant to section 79-1022, draw a warrant  
25 for the lump-sum amount from appropriated funds and forward such

1 warrant to the district.

2           Sec. 102. Section 81-101, Reissue Revised Statutes of  
3 Nebraska, is amended to read:

4           81-101 The civil administration of the laws of the  
5 state is vested in the Governor. For the purpose of aiding  
6 the Governor in the execution and administration of the laws,  
7 the executive and administrative work shall be divided into  
8 the following departments: (1) Department of Agriculture; (2)  
9 Department of Labor; (3) Department of Roads; (4) Department  
10 of Natural Resources; (5) Department of Banking and Finance;  
11 (6) Department of Insurance; (7) Department of Motor Vehicles;  
12 (8) Department of Administrative Services; (9) Department of  
13 Economic Development; (10) Department of Correctional Services;  
14 (11) Nebraska State Patrol; (12) Department of Health and Human  
15 Services; (13) Department of Health and Human Services Regulation  
16 and Licensure; and (14) Department of Health and Human Services  
17 Finance and Support. ~~and (15) Department of Property Assessment~~  
18 ~~and Taxation.~~

19           Sec. 103. Section 81-102, Reissue Revised Statutes of  
20 Nebraska, is amended to read:

21           81-102 The Governor shall appoint heads for the various  
22 departments, subject to confirmation by a majority vote of  
23 the members elected to the Legislature. Such appointments shall  
24 be submitted to the Legislature within sixty calendar days  
25 following the first Thursday after the first Tuesday in each

1 odd-numbered year. The officers shall be designated as follows: (1)  
2 The Director of Agriculture for the Department of Agriculture;  
3 (2) the Commissioner of Labor for the Department of Labor;  
4 (3) the Director-State Engineer for the Department of Roads;  
5 (4) the Director of Natural Resources for the Department of  
6 Natural Resources; (5) the Director of Banking and Finance for  
7 the Department of Banking and Finance; (6) the Director of  
8 Insurance for the Department of Insurance; (7) the Director  
9 of Motor Vehicles for the Department of Motor Vehicles; (8)  
10 the Director of Administrative Services for the Department of  
11 Administrative Services; (9) the Director of Correctional Services  
12 for the Department of Correctional Services; (10) the Director of  
13 Economic Development for the Department of Economic Development;  
14 (11) the Superintendent of Law Enforcement and Public Safety for  
15 the Nebraska State Patrol; (12) the Director of Health and Human  
16 Services for the Department of Health and Human Services; (13) the  
17 Director of Regulation and Licensure for the Department of Health  
18 and Human Services Regulation and Licensure; (14) the Director of  
19 Finance and Support for the Department of Health and Human Services  
20 Finance and Support; and (15) the ~~Property Tax Administrator for~~  
21 ~~the Department of Property Assessment and Taxation.~~ Property Tax  
22 Administrator as the chief administrative officer of the property  
23 assessment division of the Department of Revenue. Whoever shall  
24 be so nominated by the Governor and shall fail to receive the  
25 number of votes requisite for confirmation, shall not be subject to

1 nomination or appointment for this or any other appointive state  
2 office requiring confirmation by the Legislature during the period  
3 for which his or her appointment was sought. In case of a vacancy  
4 in any of such offices during the recess of the Legislature, the  
5 Governor shall make a temporary appointment until the next meeting  
6 of the Legislature, when he or she shall nominate some person to  
7 fill such office. Any person so nominated who is confirmed by the  
8 Legislature, shall hold his or her office during the remainder of  
9 the term if a specific term has been provided by law, otherwise  
10 during the pleasure of the Governor subject to the provisions  
11 of this section; except any such officers may be removed by the  
12 Governor pursuant to Article IV of the Constitution of Nebraska.

13           Sec. 104. Section 81-109, Reissue Revised Statutes of  
14 Nebraska, is amended to read:

15           81-109 Each head of a department shall serve without  
16 term. ~~except the head of the Department of Property Assessment and~~  
17 ~~Taxation whose term is established in section 77-702.~~

18           Sec. 105. Section 81-1401, Revised Statutes Cumulative  
19 Supplement, 2006, is amended to read:

20           81-1401 For purposes of sections 81-1401 to 81-1414,  
21 unless the context otherwise requires:

22           (1) Commission means the Nebraska Commission on Law  
23 Enforcement and Criminal Justice;

24           (2) Council means the Nebraska Police Standards Advisory  
25 Council;

1           (3) Handgun means any firearm with a barrel less than  
2 sixteen inches in length or any firearm designed to be held and  
3 fired by the use of a single hand;

4           (4) Law enforcement agency means the police department  
5 or the town marshal in incorporated municipalities, the office of  
6 sheriff in unincorporated areas, and the Nebraska State Patrol;

7           (5)(a) Law enforcement officer means any person who  
8 is responsible for the prevention or detection of crime or the  
9 enforcement of the penal, traffic, or highway laws of the state or  
10 any political subdivision of the state for more than one hundred  
11 hours per year and is authorized by law to make arrests and  
12 includes, but is not limited to:

13           (i) A full-time or part-time member of the Nebraska State  
14 Patrol;

15           (ii) A county sheriff;

16           (iii) A full-time or part-time employee of a county  
17 sheriff's office;

18           (iv) A full-time or part-time employee of a municipal or  
19 village police agency; or

20           (v) A full-time employee of an organized and paid  
21 fire department of any city of the metropolitan class who is  
22 an authorized arson investigator and whose duties consist of  
23 determining the cause, origin, and circumstances of fires or  
24 explosions while on duty in the course of an investigation;

25           (b) Law enforcement officer does not include employees

1 of the Department of Correctional Services, probation officers  
2 under the Nebraska Probation System, parole officers appointed by  
3 the Parole Administrator, ~~employees of the Department of Property~~  
4 ~~Assessment and Taxation under section 77-704,~~ or employees of the  
5 Department of Revenue under section 77-366; and

6 (c) A law enforcement officer shall possess a valid law  
7 enforcement officer certificate or diploma, as established by the  
8 council, in order to be vested with the authority of this section,  
9 but this subdivision does not prohibit an individual from receiving  
10 a conditional appointment as an officer pursuant to subsection (2)  
11 of section 81-1414;

12 (6) Director means the director of the Nebraska Law  
13 Enforcement Training Center;

14 (7) Training academy means the training center or  
15 such other council-approved law enforcement training facility  
16 operated and maintained by a law enforcement agency which offers  
17 certification training that meets or exceeds the certification  
18 training curriculum of the training center;

19 (8) Training center means the Nebraska Law Enforcement  
20 Training Center; and

21 (9) Training school means a public or private institution  
22 of higher education, including the University of Nebraska, the  
23 Nebraska state colleges, and the community colleges of this  
24 state, that offers training in a council-approved pre-certification  
25 course.

1           Sec. 106. This act becomes operative on July 1, 2007.

2           Sec. 107. Original sections 2-257, 23-1611, 35-509,  
3 49-506, 49-617, 57-239, 76-214, 77-103, 77-105, 77-202.01,  
4 77-202.05, 77-202.09, 77-361, 77-370, 77-374, 77-377, 77-414,  
5 77-421, 77-603.01, 77-605, 77-607, 77-683, 77-685, 77-687, 77-689,  
6 77-690, 77-691, 77-701, 77-702, 77-705, 77-706, 77-709, 77-801.02,  
7 77-803, 77-804, 77-1233.06, 77-1247, 77-1249.01, 77-1250,  
8 77-1250.02, 77-1250.03, 77-1250.04, 77-1250.05, 77-1301.01,  
9 77-1334, 77-1339, 77-1346, 77-1374, 77-1376, 77-1613.01, 77-1735,  
10 77-1736.06, 77-1749, 77-1750, 77-1763, 77-1766, 77-3902, 77-3903,  
11 77-3904, 77-3905, 77-3906, 77-3907, 77-3908, 77-4105, 77-5008,  
12 81-101, 81-102, and 81-109, Reissue Revised Statutes of Nebraska,  
13 sections 11-201, 23-1601, 60-147, 60-3,189, 60-3,202, 77-202.02,  
14 77-202.03, 77-202.04, 77-202.12, 77-202.13, 77-366, 77-422, 77-603,  
15 77-612, 77-684, 77-802.02, 77-1229, 77-1249, 77-1311, 77-1311.02,  
16 77-1327, 77-1330, 77-1331, 77-1333, 77-1340, 77-1342, 77-1345,  
17 77-1355, 77-1392, 77-1514, 77-1775, 77-5007, 77-5725, 77-6006, and  
18 81-1401, Revised Statutes Cumulative Supplement, 2006, and section  
19 79-1016, Revised Statutes Cumulative Supplement, 2006, as affected  
20 by Referendum 2006, No. 422, are repealed.

21           Sec. 108. The following sections are outright repealed:  
22 Sections 77-415, 77-417, 77-704, and 77-708, Reissue Revised  
23 Statutes of Nebraska, and section 77-703, Revised Statutes  
24 Cumulative Supplement, 2006.

25           Sec. 109. Since an emergency exists, this act takes



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1 effect when passed and approved according to law.