

LEGISLATURE OF NEBRASKA

ONE HUNDREDTH LEGISLATURE

SECOND SESSION

**LEGISLATIVE BILL 1110**

Introduced by Erdman, 47.

Read first time January 23, 2008

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend sections  
2 77-1775.01 and 77-3523, Reissue Revised Statutes of  
3 Nebraska, sections 13-509, 18-2147, 77-1315, 77-1315.01,  
4 77-1338, 77-1345.01, 77-1363, 77-1502, 77-1504.01,  
5 77-1507, 77-1510, 77-1510.01, 77-1606, 77-1608, 77-1610,  
6 77-3519, and 77-3520, Revised Statutes Cumulative  
7 Supplement, 2006, and sections 25-1901, 49-506, 49-617,  
8 60-3,188, 60-3,189, 77-202.04, 77-202.12, 77-422, 77-612,  
9 77-684, 77-701, 77-702, 77-802.02, 77-1233.06, 77-1249,  
10 77-1311, 77-1327, 77-1330, 77-1344, 77-1347.01, 77-1504,  
11 77-1507.01, 77-1514, 77-1775, and 79-1016, Revised  
12 Statutes Supplement, 2007; to adopt the Property  
13 Tax Review Court Act; to create the Property Tax  
14 Review Court; to repeal the Tax Equalization and

1 Review Commission Act; to harmonize provisions; to  
2 repeal the original sections; and to outright repeal  
3 sections 77-5002, 77-5006, 77-5007.01, 77-5010, 77-5021,  
4 77-5030, and 77-5031, Reissue Revised Statutes of  
5 Nebraska, sections 77-5001, 77-5005, 77-5009, 77-5013,  
6 77-5015, 77-5016.01, 77-5016.02, 77-5016.03, 77-5016.04,  
7 77-5016.05, 77-5016.06, 77-5016.07, 77-5016.08,  
8 77-5016.09, 77-5019, 77-5022, 77-5024.01, 77-5027,  
9 77-5029, and 84-912.03, Revised Statutes Cumulative  
10 Supplement, 2006, and sections 77-5003, 77-5004,  
11 77-5007, 77-5008, 77-5011, 77-5016, 77-5017, 77-5018,  
12 77-5020, 77-5023, 77-5026, and 77-5028, Revised Statutes  
13 Supplement, 2007.

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

1           Section 1. Sections 1 to 25 of this act shall be known  
2 and may be cited as the Property Tax Review Court Act.

3           Sec. 2. Recognizing that (1) property tax disputes and  
4 appeals in the State of Nebraska are a vital public interest,  
5 (2) an impartial and efficient administration of the Property Tax  
6 Review Court Act is essential to the prosperity and well-being of  
7 the state, and (3) suitable laws should be enacted for establishing  
8 a process of judicial review, there is created, pursuant to  
9 the provisions of Article V, section 1, of the Constitution of  
10 Nebraska, a property tax appellate court, consisting of three  
11 judges, to be selected or retained in office in accordance with  
12 the provisions of Article V, section 21, of the constitution and  
13 to be known as the Property Tax Review Court, which court shall  
14 have authority to administer and enforce all of the provisions of  
15 the Tax Equalization and Review Act, except such as are committed  
16 to the courts of appellate jurisdiction or as otherwise provided by  
17 law.

18           Sec. 3. The members of the judicial nominating commission  
19 for the Property Tax Review Court shall be selected on a statewide  
20 basis as provided in section 24-803.

21           Sec. 4. The Property Tax Review Court shall consist of  
22 three judges. The right of judges to continue in office shall be  
23 determined in the manner provided in sections 24-813 to 24-818, and  
24 the terms of office thereafter shall be for six years beginning on  
25 January 1 immediately following their retention at an election. In

1 case of a vacancy occurring in the court, it shall be filled in  
2 accordance with the provisions of Article V, section 21, of the  
3 Constitution of Nebraska and the right of any judge so appointed  
4 to continue in office shall be determined in the manner provided  
5 in sections 24-813 to 24-818. All such judges shall hold office  
6 until their successors are appointed and qualified, or until death,  
7 voluntary resignation, or removal for cause. No judge of the court  
8 shall, during his or her tenure in office as judge, hold any  
9 other office or position of profit, pursue any other business or  
10 avocation inconsistent or which interferes with his or her duties  
11 as such judge, or serve on or under any committee of any political  
12 party.

13           Sec. 5. The state shall furnish the Property Tax  
14 Review Court and its judges with appropriate office space in  
15 Lincoln, Nebraska, together with suitable equipment, furniture, and  
16 supplies. The court shall meet throughout the state and may use the  
17 district court facilities for such purposes.

18           Sec. 6. No person shall be eligible for the office of  
19 judge of the Property Tax Review Court unless he or she: (1) Is  
20 at least thirty years of age; (2) is a citizen of the United  
21 States; (3) has been engaged in the practice of law in the State  
22 of Nebraska for at least five years, which may include prior  
23 service as a judge; (4) is currently admitted to practice before  
24 the Nebraska Supreme Court; and (5) is a resident of the State of  
25 Nebraska, and remains a resident of the state during the period of

1 service.

2           Sec. 7. Any judge of the Property Tax Review Court may be  
3 removed in the same manner and for the same causes as a judge of  
4 the district court may be removed.

5           Sec. 8. The judges of the Property Tax Review Court  
6 shall, on January 1 of every odd-numbered year by a majority  
7 vote, select one of their number as presiding judge for the  
8 next two years, subject to approval of the Supreme Court. The  
9 presiding judge may designate one of the other judges to act as  
10 presiding judge in his or her stead whenever necessary during the  
11 disqualification, disability, or absence of the presiding judge.  
12 The presiding judge shall rule on all matters submitted to the  
13 Property Tax Review Court except those arising in the course of  
14 original or review hearings or as otherwise provided by law, assign  
15 or direct the assignment of the work of the court to the several  
16 judges, clerk, and employees who support the judicial proceedings  
17 of the court, preside at such meetings of the judges of the court  
18 as may be necessary, and perform such other supervisory duties as  
19 the needs of the court may require. During the disqualification,  
20 disability, or absence of the presiding judge, the acting presiding  
21 judge shall exercise all of the powers of the presiding judge.

22           Sec. 9. Two judges of the Property Tax Review Court shall  
23 constitute a quorum to transact business, except when the statute  
24 or a rule adopted by the court permits one judge thereof to act.  
25 The act or decision of the judges constituting a quorum shall in

1 all such cases be deemed the act or decision of the court, except  
2 that vote of all the judges shall be required to adopt rules.

3           Sec. 10. (1) The presiding judge of the Property Tax  
4 Review Court shall appoint a clerk of the court and such employees  
5 as the court deems necessary to support the judicial proceedings  
6 of the court, subject to approval of a majority of the court.  
7 The clerk and employees supporting the judicial proceedings of the  
8 court shall serve at the pleasure of the court and shall perform  
9 such duties pertaining to the affairs of the court as the court may  
10 prescribe or as otherwise provided by law.

11           (2) The presiding judge shall, subject to approval of  
12 the court, appoint an administrator of the court, who shall be the  
13 chief administrative officer of the court. The administrator shall  
14 serve at the pleasure of the court and shall perform such duties  
15 pertaining to affairs of the court as the presiding judge may  
16 prescribe or as otherwise provided by law. The administrator shall  
17 appoint such other employees as the administrator deems necessary  
18 to carry out the duties of the administrator, subject to approval  
19 of the presiding judge. Employees appointed by the administrator  
20 shall serve at the pleasure of the administrator and shall perform  
21 such duties as the administrator may prescribe.

22           (3) The clerk shall, under the direction of the presiding  
23 judge, keep a full and true record of the judicial proceedings of  
24 the court, record all pleadings and other documents filed with the  
25 court, and issue all necessary notices and writs. No action shall

1 be taken on any pleading or other document filed with the property  
2 tax court until the same has been recorded by the clerk. At the  
3 time a petition or motion is filed the clerk shall, on a rotating  
4 basis, assign one of the judges of the court to hear the cause.

5 (4) The clerk may, under the direction of the presiding  
6 judge, make or cause to be made preservation duplicates of any  
7 record relating to the judicial proceedings of the court. The  
8 original record may be destroyed, but only with the approval of the  
9 State Records Administrator pursuant to the Records Management Act.  
10 The reproduction of the preservation duplicates shall be admissible  
11 as evidence in any court of record in the State of Nebraska and,  
12 when duly certified, shall be evidence of equal credibility with  
13 the original record.

14 (5) Notices of hearings, notices of continuances,  
15 and summonses may be destroyed without preparing preservation  
16 duplicates after a record of their issuance has been made in  
17 the docket book. A reproduction of the page of the docket book  
18 or of the preservation duplicate of the page of the docket  
19 book showing such record and, in the case of summonses, showing  
20 issuance or return of the summons, when duly certified, shall be  
21 evidence of equal credibility with the original notice or summons.  
22 Correspondence, exhibits, and other documents relating to the  
23 judicial proceedings of the court which the clerk deems to be  
24 irrelevant, unimportant, or superfluous may be destroyed without  
25 preparing preservation duplicates.

1           Sec. 11. Each of the judges of the Property Tax Review  
2 Court, the administrator of the court, and the clerk of the court  
3 shall, before entering upon or discharging any of the duties of his  
4 or her office, be bonded or insured as required by section 11-201  
5 and such judges, administrator, and clerk shall, before entering  
6 upon the duties of their offices, take and subscribe the statutory  
7 oath of office.

8           Sec. 12. (1) Each judge of the Property Tax Review  
9 Court shall receive an annual salary in an amount equal to  
10 eighty-five percent of the salary for the Chief Justice and judges  
11 of the Supreme Court. The administrator, the clerk, and all other  
12 employees of the Property Tax Review Court shall receive such  
13 salaries as the court shall determine, but not to exceed the amount  
14 of the appropriation made by the Legislature for such purpose. Such  
15 salaries shall be payable in the same manner as the salaries of  
16 other state employees are paid. The administrator, clerk, and other  
17 employees of the court shall not receive any other salary or pay  
18 for their services from any other source.

19           (2) In addition to the salaries as provided by subsection  
20 (1) of this section, the judges of the Property Tax Review Court  
21 and the administrator, clerk, and other employees of the court  
22 shall be entitled, while traveling on the business of the court, to  
23 be reimbursed by the state for their necessary traveling expenses,  
24 consisting of transportation, subsistence, lodging, and such other  
25 items of expense as are necessary, to be paid as provided in



1 sections 81-1174 to 81-1177.

2           Sec. 13. The Property Tax Review Court shall have a seal  
3 for the authentication of its orders, awards, judgments, summons,  
4 subpoenas, and other writs. The seal may be either an engraved  
5 or ink stamp seal, and shall bear the words Nebraska Property Tax  
6 Review Court--Official Seal, and shall be judicially noticed.

7           Sec. 14. (1) The Property Tax Review Court, or any  
8 judge thereof, is authorized and empowered to examine under oath  
9 or otherwise any person, agent, or officer of any partnership,  
10 limited liability company, or corporation, to issue subpoenas for  
11 the appearance of witnesses and the production of books and papers,  
12 and to administer oaths with like effect as is done in other  
13 courts of law in this state. In the examination of any witness and  
14 in requiring the production of books, papers, and other evidence,  
15 the court shall have and exercise all of the powers of a judge,  
16 magistrate, or other officer in the taking of depositions or the  
17 examination of witnesses, including the power to enforce his or her  
18 orders by commitment for refusal to answer or for the disobedience  
19 of any such order.

20           (2) The court or any judge thereof may, upon the motion  
21 of either party or upon its or his or her own motion, require  
22 the production of any books, documents, photographs, or facts or  
23 matters which may be necessary to assist in a determination of  
24 the actual value of real property in any matter pending before the  
25 property tax court or any judge thereof.

1           (3) The court or any judge thereof may expedite the  
2 hearing of a disputed case when there is an emergency.

3           Sec. 15. (1) The Property Tax Review Court shall not be  
4 bound by the usual common-law or statutory rules of evidence or by  
5 any technical or formal rules of procedure, other than as provided  
6 in this section, but may make the investigation in such manner as  
7 in its judgment is best calculated to ascertain the substantial  
8 rights of the parties and to carry out justly the spirit of the  
9 Property Tax Review Court Act.

10           (2)(a) The court shall establish procedures whereby a  
11 dispute may be submitted by the parties or by the court on its own  
12 motion for informal dispute resolution by a staff member of the  
13 court or contract mediator. Any party who requests such informal  
14 dispute resolution shall not be precluded from filing a petition  
15 if otherwise permitted. No settlement or agreement reached as the  
16 result of an informal dispute resolution proceeding shall be final  
17 or binding unless such settlement or agreement is in conformity  
18 with the act. If the parties are unable to reach an agreement  
19 on the valuation (i) they may agree to submit the dispute to an  
20 attorney staff member of the court for resolution of the dispute  
21 through the informal dispute resolution process and for arbitration  
22 if the dispute is unresolved in the informal dispute resolution  
23 process, or (ii) the parties may agree to submit the dispute  
24 directly to arbitration. A decision by the attorney staff member  
25 for the court as the result of an arbitration proceeding shall be

1 final and binding and not subject to appeal.

2 (b) Informal dispute resolution and arbitration  
3 proceedings shall be regarded as settlement negotiations and no  
4 admission, representation, or statement made in informal dispute  
5 resolution or arbitration proceedings, not otherwise discoverable  
6 or obtainable, shall be admissible as evidence or subject to  
7 discovery. A staff member or mediator shall not be subject  
8 to process requiring the disclosure of any matter discussed  
9 during informal dispute resolution or arbitration proceedings.  
10 Any information from the files, reports, notes of the staff  
11 member or mediator, or other materials or communications, oral or  
12 written, relating to an informal dispute resolution or arbitration  
13 proceeding obtained by a staff member or mediator is privileged and  
14 confidential and may not be disclosed without the written consent  
15 of all parties to the proceeding. No staff member or mediator shall  
16 be held liable for civil damages for any statement or decision made  
17 in the process of dispute resolution or arbitration unless such  
18 person acted in a manner exhibiting willful or wanton misconduct.

19 (c) The court may adopt and promulgate rules regarding  
20 informal dispute resolution and arbitration proceedings that are  
21 considered necessary to effectuate the purposes of this section.

22 Sec. 16. The Property Tax Review Court shall annually  
23 equalize the assessed value, special value, or recapture value of  
24 all real property as submitted by the county assessors on the  
25 abstracts of assessments and equalize the values of real property

1 that is valued by the state.

2           Sec. 17. (1) Pursuant to section 16 of this act, the  
3 Property Tax Review Court shall have the power to increase or  
4 decrease the value of a class or subclass of real property in any  
5 county or taxing authority or of real property valued by the state  
6 so that all classes or subclasses of real property in all counties  
7 fall within an acceptable range.

8           (2) An acceptable range is the percentage of variation  
9 from a standard for valuation as measured by an established  
10 indicator of central tendency of assessment. Acceptable ranges are:

11 (a) For agricultural land and horticultural land as defined in  
12 section 77-1359, sixty-nine to seventy-five percent of actual  
13 value; (b) for lands receiving special valuation, sixty-nine  
14 to seventy-five percent of special valuation as defined in  
15 section 77-1343 and sixty-nine to seventy-five percent of recapture  
16 valuation as defined in section 77-1343; and (c) for all other real  
17 property, ninety-two to one hundred percent of actual value.

18           (3) Any increase or decrease shall cause the level of  
19 value determined by the court to be at the midpoint of the  
20 applicable acceptable range.

21           (4) Any decrease or increase to a subclass of property  
22 shall also cause the level of value determined by the court for the  
23 class from which the subclass is drawn to be within the applicable  
24 acceptable range.

25           (5) Whether or not the level of value determined by

1 the court falls within an acceptable range or at the midpoint  
2 of an acceptable range may be determined to a reasonable degree  
3 of certainty relying upon generally accepted mass appraisal  
4 techniques.

5           Sec. 18. (1) The Property Tax Review Court obtains  
6 exclusive jurisdiction over an appeal or petition when:

7           (a) The court has the power or authority to hear the  
8 appeal or petition;

9           (b) An appeal or petition is timely filed;

10           (c) The filing fee, if applicable, is timely received and  
11 thereafter paid; and

12           (d) In the case of an appeal, a copy of the decision,  
13 order, determination, or action appealed from, or other information  
14 that documents the decision, order, determination, or action  
15 appealed from, is timely filed. Only the requirements of this  
16 subsection shall be deemed jurisdictional.

17           (2) A petition, an appeal, or the information required by  
18 subdivision (1)(d) of this section is timely filed and the filing  
19 fee, if applicable, is timely received if placed in the United  
20 States mail, postage prepaid, with a legible postmark for delivery  
21 to the court, or received by the court, on or before the date  
22 specified by law for filing the appeal or petition. If no date is  
23 otherwise provided by law, then an appeal shall be filed within  
24 thirty days after the decision, order, determination, or action  
25 appealed from is made.

1           (3) The filing fee for each appeal or petition filed with  
2 the court is twenty-five dollars, except that no filing fee shall  
3 be required for an appeal by a county assessor acting in his or her  
4 official capacity or a county board of equalization acting in its  
5 official capacity.

6           (4) The form and requirements for execution of an appeal  
7 or petition may be specified by the court in its rules.

8           Sec. 19. The Property Tax Review Court or any judge  
9 thereof may rule upon any motion addressed to the court by any  
10 party to a suit or proceeding, including, but not limited to,  
11 motions for summary judgment or other motions for judgment on  
12 the pleadings but not including motions for new trial or motions  
13 for reconsideration. Several objects may be included in the same  
14 motion, if they all grow out of or are connected with the action or  
15 proceeding in which it is made.

16           Sec. 20. (1) The Property Tax Review Court, by a  
17 unanimous vote of the judges thereof, may adopt all reasonable  
18 rules necessary for carrying out the intent and purpose of the  
19 Property Tax Review Court Act, except that rules relating to the  
20 court's adjudicatory function shall become effective only upon  
21 approval of the Supreme Court.

22           (2) No rule to carry out the act shall be adopted except  
23 after public hearing conducted by a quorum of the court on the  
24 question of adopting such rule. Notice of such hearing shall be  
25 given at least thirty days prior thereto by publication in a

1 newspaper having general circulation in the state. Draft copies of  
2 all such rules shall be available to the public at the court at the  
3 time of giving notice.

4 (3) The administrator of the court shall establish and  
5 maintain a list of subscribers who wish to receive notice of public  
6 hearing on the question of adopting any rule and shall provide  
7 notice to such subscribers. The administrator shall distribute a  
8 current copy of existing rules and any updates to those rules once  
9 adopted to the State Library and to each county law library or the  
10 largest public library in each county.

11 Sec. 21. A transcribed copy of the evidence and  
12 proceedings, or any specific part thereof, of any investigation  
13 taken by a stenographer for the Property Tax Review Court or by a  
14 court reporter, being certified and sworn to by such stenographer  
15 or court reporter, to be a true and correct transcript of the  
16 testimony, or of a particular witness, or any specific part  
17 thereof, or to be a correct copy of the transcript of the  
18 proceedings had on such investigation so purporting to be taken and  
19 transcribed, may be received in evidence by the court with the same  
20 effect as if such stenographer or court reporter were present and  
21 testified to the facts certified. A copy of such transcript shall  
22 be furnished on demand to any party in interest upon payment of the  
23 fee therefor, as provided for transcripts in the district courts  
24 of the State of Nebraska.

25 Sec. 22. Every order and award of a single judge of

1 the Property Tax Review Court shall be binding upon each party in  
2 interest unless an application for review has been filed with the  
3 court within fourteen days after the date of entry of the order or  
4 award.

5           Sec. 23. Appeals regarding the valuation or exemption of  
6 multiple parcels involving the same owner and the same issues may  
7 be consolidated in the manner prescribed by the Property Tax Review  
8 Court. In any case appealed to the court all parties shall be  
9 afforded an opportunity for hearing after reasonable notice. The  
10 notice shall state the time and place of the hearing.

11           Sec. 24. An appeal or petition shall not be dismissed  
12 by reason of the death or other disability of a party or by the  
13 transfer of any interest in property during its pendency. In the  
14 case of the death or other disability of a party, the Property  
15 Tax Review Court may allow the action to continue by the party's  
16 representative or successor in interest. In case of any other  
17 transfer of interest in property, the action may be continued in  
18 the name of the original party or the property tax court may allow  
19 the party to whom the transfer is made to be substituted in the  
20 action in accordance with the party's interests.

21           Sec. 25. (1) Any party aggrieved by a final decision in a  
22 case appealed to the Property Tax Review Court, any party aggrieved  
23 by a final decision of the court on a petition, or any party  
24 aggrieved by an order of the property tax court issued pursuant  
25 to section 16 or 17 of this act shall be entitled to judicial



1 review in the Court of Appeals. Upon request of the county, the  
2 Attorney General may appear and represent the county or political  
3 subdivision in cases in which the court is not a party. Nothing in  
4 this section shall be deemed to prevent resort to other means of  
5 review, redress, or relief provided by law.

6 (2)(a) Proceedings for review shall be instituted by  
7 filing a petition and the appropriate docket fees in the Court  
8 of Appeals within thirty days after the date on which a final  
9 appealable order is entered by the court. All parties of record  
10 shall be made parties to the proceeding for review. The Property  
11 Tax Review Court shall only be made a party of record if the action  
12 complained of is an order issued by the court pursuant to section  
13 16 or 17 of this act. Summons shall be served on all parties  
14 within thirty days after the filing of the petition. The court, in  
15 its discretion, may permit other interested persons to intervene.  
16 No bond or undertaking is required for an appeal to the Court of  
17 Appeals.

18 (b) A petition for review shall set forth: (i) The name  
19 and mailing address of the petitioner; (ii) the name and mailing  
20 address of the county whose action is at issue or the Property  
21 Tax Review Court; (iii) identification of the final decision at  
22 issue together with a duplicate copy of the final decision; (iv)  
23 the identification of the parties in the case that led to the  
24 final decision; (v) the facts to demonstrate proper venue; (vi) the  
25 petitioner's reasons for believing that relief should be granted;

1 and (vii) a request for relief, specifying the type and extent of  
2 the relief requested.

3 (3) The filing of the petition or the service of summons  
4 upon the Property Tax Review Court shall not stay enforcement of a  
5 decision. The court may order a stay. The court may order a stay  
6 after notice of the application for the stay to the court and to  
7 all parties of record. The court may require the party requesting  
8 the stay to give bond in such amount and conditioned as the court  
9 directs.

10 (4) Upon receipt of a petition, the date for submission  
11 of the official record shall be determined by the Court of Appeals.  
12 The Property Tax Review Court shall prepare a certified copy of  
13 the official record of the proceedings had before the court in the  
14 case. The official record, unless limited by the written request  
15 of the petitioner, shall include: (a) Notice of all proceedings;  
16 (b) any pleadings, motions, requests, preliminary or intermediate  
17 rulings and orders, and similar correspondence to or from the court  
18 pertaining to the case; (c) the transcribed record of the hearing  
19 before the court, including all exhibits and evidence introduced  
20 during the hearing, a statement of matters officially noticed by  
21 the court during the proceeding, and all proffers of proof and  
22 objections and rulings thereon; and (d) the final order appealed  
23 from. The Property Tax Review Court shall charge the petitioner  
24 with the reasonable direct cost or require the petitioner to pay  
25 the cost for preparing the official record for transmittal to the

1 Court of Appeals in all cases except when the petitioner is not  
2 required to pay a filing fee. If payment is required, payment  
3 of the cost, as estimated by the Property Tax Review Court, for  
4 preparation of the official record shall be paid to the Property  
5 Tax Review Court prior to preparation of the official record and  
6 the court shall not transmit the official record to the Court of  
7 Appeals until payment of the actual costs of its preparation is  
8 received.

9 (5) The review shall be conducted by the Court of Appeals  
10 for error on the record of the Property Tax Review Court. If the  
11 Court of Appeals determines that the interest of justice would be  
12 served by the resolution of any other issue not raised before the  
13 Property Tax Review Court, the Court of Appeals may remand the  
14 case to the Property Tax Review Court for further proceedings.  
15 The Court of Appeals may affirm, reverse, or modify the decision  
16 of the Property Tax Review Court or remand the case for further  
17 proceedings.

18 (6) Appeals under this section shall be given precedence  
19 over all civil cases.

20 Sec. 26. Section 13-509, Revised Statutes Cumulative  
21 Supplement, 2006, is amended to read:

22 13-509 On or before August 20 of each year, the county  
23 assessor shall (1) certify to each governing body or board  
24 empowered to levy or certify a tax levy the current taxable  
25 value of the taxable real and personal property subject to

1 the applicable levy and (2) certify to the State Department of  
2 Education the current taxable value of the taxable real and  
3 personal property subject to the applicable levy for all school  
4 districts. Current taxable value for real property shall mean the  
5 value established by the county assessor and equalized by the  
6 county board of equalization and the ~~Tax Equalization and Review~~  
7 ~~Commission.~~ Property Tax Review Court. Current taxable value for  
8 tangible personal property shall mean the net book value reported  
9 by the taxpayer and certified by the county assessor.

10           Sec. 27. Section 18-2147, Revised Statutes Cumulative  
11 Supplement, 2006, is amended to read:

12           18-2147 (1) Any redevelopment plan as originally approved  
13 or as later modified pursuant to section 18-2117, may contain a  
14 provision that any ad valorem tax levied upon real property in  
15 a redevelopment project for the benefit of any public body shall  
16 be divided, for a period not to exceed fifteen years after the  
17 effective date of such a provision by the governing body, as  
18 follows:

19           (a) That portion of the ad valorem tax which is produced  
20 by the levy at the rate fixed each year by or for each such  
21 public body upon the redevelopment project valuation shall be paid  
22 into the funds of each such public body in the same proportion as  
23 are all other taxes collected by or for the body. When there is  
24 not a redevelopment project valuation on a parcel or parcels, the  
25 county assessor shall determine the redevelopment project valuation

1 based upon the fair market valuation of the parcel or parcels as  
2 of January 1 of the year prior to the year that the ad valorem  
3 taxes are to be divided. The county assessor shall provide written  
4 notice of the redevelopment project valuation to the authority as  
5 defined in section 18-2103 and the owner. The authority or owner  
6 may protest the valuation to the county board of equalization  
7 within thirty days after the date of the valuation notice. All  
8 provisions of section 77-1502 except dates for filing of a protest,  
9 the period for hearing protests, and the date for mailing notice  
10 of the county board of equalization's decision are applicable  
11 to any protest filed pursuant to this section. The county board  
12 of equalization shall decide any protest filed pursuant to this  
13 section within thirty days after the filing of the protest. The  
14 county clerk shall mail a copy of the decision made by the county  
15 board of equalization on protests pursuant to this section to the  
16 authority or owner within seven days after the board's decision.  
17 Any decision of the county board of equalization may be appealed  
18 ~~to the Tax Equalization and Review Commission,~~ in accordance with  
19 ~~section 77-5013,~~ the Property Tax Review Court Act within thirty  
20 days after the date of the decision;

21 (b) That portion of the ad valorem tax on real property  
22 in the redevelopment project in excess of such amount, if any,  
23 shall be allocated to and, when collected, paid into a special fund  
24 of the authority to be used solely to pay the principal of, the  
25 interest on, and any premiums due in connection with the bonds of,

1 loans, notes, or advances of money to, or indebtedness incurred by,  
2 whether funded, refunded, assumed, or otherwise, such authority for  
3 financing or refinancing, in whole or in part, the redevelopment  
4 project. When such bonds, loans, notes, advances of money, or  
5 indebtedness, including interest and premiums due, have been paid,  
6 the authority shall so notify the county assessor and county  
7 treasurer and all ad valorem taxes upon taxable real property in  
8 such a redevelopment project shall be paid into the funds of the  
9 respective public bodies; and

10 (c) Any interest and penalties due for delinquent taxes  
11 shall be paid into the funds of each public body in the same  
12 proportion as are all other taxes collected by or for the public  
13 body.

14 (2) The governing body shall not implement any plan  
15 containing a provision dividing ad valorem taxes as provided in  
16 subsection (1) of this section until such time as the real property  
17 in the redevelopment project is within the corporate boundaries of  
18 the city.

19 (3) Beginning August 1, 2006, all notices of the  
20 provision for dividing ad valorem taxes shall be sent by the  
21 authority to the county assessor on forms prescribed by the  
22 Property Tax Administrator. The notice shall be sent to the county  
23 assessor on or before August 1 of the year of the effective date  
24 of the provision. Failure to satisfy the notice requirement of  
25 this section shall result in the taxes, for all taxable years

1 affected by the failure to give notice of the effective date of  
2 the provision, remaining undivided and being paid into the funds  
3 for each public body receiving property taxes generated by the  
4 property in the redevelopment project. However, the redevelopment  
5 project valuation for the remaining division of ad valorem taxes  
6 in accordance with subdivisions (1)(a) and (b) of this section  
7 shall be the last certified valuation for the taxable year prior  
8 to the effective date of the provision to divide the taxes for the  
9 remaining portion of the fifteen-year period pursuant to subsection  
10 (1) of this section.

11           Sec. 28. Section 25-1901, Revised Statutes Supplement,  
12 2007, is amended to read:

13           25-1901 A judgment rendered or final order made by any  
14 tribunal, board, or officer exercising judicial functions and  
15 inferior in jurisdiction to the district court may be reversed,  
16 vacated, or modified by the district court, except that the  
17 district court shall not have jurisdiction over (1) appeals from  
18 a juvenile court as defined in section 43-245, (2) appeals from  
19 a county court in matters arising under the Nebraska Probate Code  
20 or the Nebraska Uniform Trust Code, in matters involving adoption  
21 or inheritance tax, or in domestic relations matters, or (3)  
22 appeals within the jurisdiction of the ~~Tax Equalization and Review~~  
23 ~~Commission.~~ Property Tax Review Court.

24           Sec. 29. Section 49-506, Revised Statutes Supplement,  
25 2007, is amended to read:

1           49-506 After the Secretary of State has made the  
2 distribution provided by section 49-503, he or she shall deliver  
3 additional copies of the session laws and the journal of the  
4 Legislature pursuant to this section in print or electronic format  
5 as he or she determines, upon recommendation by the Clerk of the  
6 Legislature and approval of the Executive Board of the Legislative  
7 Council.

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



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

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

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

10 Sec. 30. Section 49-617, Revised Statutes Supplement,  
11 2007, is amended to read:

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

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

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

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

6 Sec. 31. Section 60-3,188, Revised Statutes Supplement,  
7 2007, is amended to read:

8 60-3,188 (1) The department shall determine motor vehicle  
9 manufacturers' suggested retail prices, gross vehicle weight  
10 ratings, and vehicle identification numbers using appropriate  
11 commercially available electronic information on a system  
12 designated by the department.

13 (2) For purposes of section 60-3,187, the department  
14 shall determine the value when new of automobiles and determine  
15 the gross vehicle weight ratings of motor vehicles over seven  
16 tons. The department shall make a determination for such makes  
17 and models of automobiles and motor vehicles already manufactured  
18 or being manufactured and shall, as new makes and models of  
19 such automobiles and motor vehicles become available to Nebraska  
20 residents, continue to make such determinations. The value when  
21 new is the manufacturer's suggested retail price for such new  
22 automobile or motor vehicle of that year using the manufacturer's  
23 body type and model with standard equipment and not including  
24 transportation or delivery cost.

25 (3) Any person or taxing official may, within ten days

1 after a determination has been certified by the department,  
2 file objections in writing with the department stating why the  
3 determination is incorrect.

4 (4) Any affected person may file an objection to the  
5 determination of the department not more than fifteen days before  
6 and not later than thirty days after the registration date. The  
7 objection must be filed in writing with the department and state  
8 why the determination is incorrect.

9 (5) Upon the filing of objections the department shall  
10 fix a time for a hearing. Any party may introduce evidence in  
11 reference to the objections, and the department shall act upon the  
12 objections and make a written order, mailed to the objector within  
13 seven days after the order. The final decision by the department  
14 may be appealed. The appeal shall be ~~to the Tax Equalization~~  
15 ~~and Review Commission~~ in accordance with the ~~Tax Equalization~~  
16 ~~and Review Commission~~ Property Tax Review Court Act within thirty  
17 days after the written order. In an appeal, the department's  
18 determination of the manufacturer's suggested retail price shall be  
19 presumed to be correct and the party challenging the determination  
20 shall bear the burden of proving it incorrect.

21 Sec. 32. Section 60-3,189, Revised Statutes Supplement,  
22 2007, is amended to read:

23 60-3,189 (1) A veteran of the United States Armed Forces  
24 who qualifies for an exemption from the motor vehicle tax under  
25 subdivision (2) of section 60-3,185 shall apply for the exemption

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

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

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

13           Sec. 33. Section 77-202.04, Revised Statutes Supplement,  
14 2007, is amended to read:

15           77-202.04 (1) Notice of a county board of equalization's  
16 decision granting or denying an application for exemption from  
17 taxation for real or tangible personal property shall be mailed or  
18 delivered to the applicant and the county assessor by the county  
19 clerk within seven days after the date of the board's decision.  
20 Persons, corporations, or organizations may appeal denial of an  
21 application for exemption by a county board of equalization. Only  
22 the county assessor may appeal the grant of such an exemption by  
23 a county board of equalization. Appeals pursuant to this section  
24 shall be made ~~to the Tax Equalization and Review Commission~~ in  
25 accordance with ~~section 77-5013~~ the Property Tax Review Court Act



1 within thirty days after the decision of the county board of  
2 equalization. The Tax Commissioner may in his or her discretion  
3 intervene in any such appeal pursuant to this section.

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

10 Sec. 34. Section 77-202.12, Revised Statutes Supplement,  
11 2007, is amended to read:

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

25 (2) The state, governmental subdivision, or lessee may

1 protest the determination of the county assessor that the property  
2 is not used for a public purpose to the county board of  
3 equalization on or before April 1. The county board of equalization  
4 shall issue its decision on the protest on or before May 1.

5 (3) The decision of the county board of equalization  
6 may be appealed ~~to the Tax Equalization and Review Commission~~ in  
7 accordance with the Property Tax Review Court Act on or before June  
8 1. The Tax Commissioner in his or her discretion may intervene in  
9 an appeal pursuant to this section.

10 Sec. 35. Section 77-422, Revised Statutes Supplement,  
11 2007, is amended to read:

12 77-422 (1) Upon the successful completion of the  
13 examination by the applicant, a county assessor certificate shall  
14 be issued to him or her.

15 (2) The Tax Commissioner shall establish a system for  
16 revocation or suspension of a certificate, including a certificate  
17 issued by the Property Tax Administrator, for failure to maintain  
18 the educational standards and criteria and shall have the power  
19 to revoke the certificate if the certificate holder has not  
20 successfully met the educational requirements in section 77-414. A  
21 copy of the Tax Commissioner's written order revoking or suspending  
22 a certificate shall be mailed to the person within seven days after  
23 the date of the order.

24 (3) Any person whose certificate, including a certificate  
25 issued by the Property Tax Administrator, has been revoked or

1 suspended may appeal the written order of the Tax Commissioner,  
2 within thirty days after the date of the order, ~~to the Tax~~  
3 ~~Equalization and Review Commission~~ in accordance with ~~section~~  
4 ~~77-5013,~~ the Property Tax Review Court Act.

5 (4) A person whose certificate has been invalidated by  
6 the commission or the Tax Commissioner shall not be eligible to  
7 hold a certificate for five years after the date of invalidation.

8 Sec. 36. Section 77-612, Revised Statutes Supplement,  
9 2007, is amended to read:

10 77-612 On or before July 1, the Property Tax  
11 Administrator shall mail a draft appraisal to each railroad company  
12 required to file pursuant to section 77-603. The Property Tax  
13 Administrator shall, on or before July 15 of each year, notify by  
14 certified mail each railroad company of the total allocated value  
15 of its operating property. If a railroad company feels aggrieved,  
16 such railroad company may, on or before August 1, file with the  
17 Tax Commissioner an administrative appeal in writing stating that  
18 it claims the valuation is unjust or inequitable, the amount which  
19 it is claimed the valuation should be, and the excess therein and  
20 asking for an adjustment of the valuation by the Tax Commissioner.  
21 The Tax Commissioner shall act upon the appeal and shall issue a  
22 written order mailed to the company within seven days after the  
23 date of the order. The order may be appealed within thirty days  
24 after the date of the order ~~to the Tax Equalization and Review~~  
25 ~~Commission~~ in accordance with ~~section 77-5013,~~ the Property Tax

1 Review Court Act.

2           Sec. 37. Section 77-684, Revised Statutes Supplement,  
3 2007, is amended to read:

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

1 proportion to all railroad taxes levied by taxing subdivisions.  
2 The collection fee shall be remitted to the State Treasurer for  
3 credit to the Department of Revenue Property Assessment Division  
4 Cash Fund.

5 Sec. 38. Section 77-701, Revised Statutes Supplement,  
6 2007, is amended to read:

7 77-701 (1) A division of state government to be known  
8 as the property assessment division of the Department of Revenue  
9 is established. The Property Tax Administrator shall be the chief  
10 administrative officer of the division but shall be under the  
11 general supervision of the Tax Commissioner.

12 (2) The goals and functions of the division shall be  
13 to: (a) Execute faithfully the property tax laws of the State of  
14 Nebraska; (b) provide for efficient, updated methods and systems  
15 of property tax reporting, enforcement, and related activities; and  
16 (c) continually seek to improve its system of administration.

17 (3) All employees, budget requirements, appropriations,  
18 encumbrances, and assets and liabilities of the Department of  
19 Property Assessment and Taxation for the administration of property  
20 valuation and equalization shall be transferred and delivered to  
21 the division. The transferred employees shall not lose any accrued  
22 benefits or status due to the transfer and shall receive the same  
23 benefits as other state employees, including participation in the  
24 State Employees Retirement Act.

25 ~~(4) In any litigation pending on July 1, 2007, at 12:01~~

1 ~~a.m., in any court in this state, any contested case pending on~~  
2 ~~such date and time under the Administrative Procedure Act, or any~~  
3 ~~appeal pending on such date and time before the Tax Equalization~~  
4 ~~and Review Commission, in which the Property Tax Administrator is a~~  
5 ~~party, the Tax Commissioner shall be substituted for the Property~~  
6 ~~Tax Administrator as the party in such litigation, contested case,~~  
7 ~~or appeal.~~

8           Sec. 39. Section 77-702, Revised Statutes Supplement,  
9 2007, is amended to read:

10           77-702 (1) Commencing with the expiration of the term  
11 of the Property Tax Administrator holding office on July 1, 1999,  
12 the Governor shall appoint a Property Tax Administrator with the  
13 approval of a majority of the members of the Legislature. The  
14 Property Tax Administrator shall have experience and training in  
15 the fields of taxation and property appraisal, and shall meet all  
16 the qualifications required for members of the Tax Equalization  
17 and Review Commission under subsections (1) and (2) and subdivision  
18 (6)(a) of section 77-5004. The Property Tax Administrator shall  
19 adopt and promulgate rules and regulations to carry out his or  
20 her duties through June 30, 2007. Rules, regulations, and forms of  
21 the Property Tax Administrator in effect on July 1, 2007, shall be  
22 valid rules, regulations, and forms of the Department of Revenue  
23 beginning on July 1, 2007.

24           (2) In addition to any duties, powers, or  
25 responsibilities otherwise conferred upon the Property Tax

1 Administrator, he or she shall administer and enforce all  
2 laws related to the state supervision of local property tax  
3 administration and the central assessment of property subject  
4 to property taxation. The Property Tax Administrator shall also  
5 advise county assessors regarding the administration and assessment  
6 of taxable property within the state and measure assessment  
7 performance in order to determine the accuracy and uniformity of  
8 assessments.

9           Sec. 40. Section 77-802.02, Revised Statutes Supplement,  
10 2007, is amended to read:

11           77-802.02 On or before September 10, if a public service  
12 entity feels aggrieved, such public service entity may file an  
13 appeal with the Tax Commissioner. The Tax Commissioner shall act  
14 upon the appeal and shall issue a written order mailed to the  
15 entity within seven days after the date of the order. The order may  
16 be appealed within thirty days after the date of the order ~~to the~~  
17 ~~Tax Equalization and Review Commission~~ in accordance with ~~section~~  
18 ~~77-5013.~~ the Property Tax Review Court Act.

19           Sec. 41. Section 77-1233.06, Revised Statutes Supplement,  
20 2007, is amended to read:

21           77-1233.06 For purposes of section 77-1233.04:

22           (1) The county assessor shall notify the taxpayer, on a  
23 form prescribed by the Tax Commissioner, of the action taken, the  
24 penalty, and the rate of interest. The notice shall also state  
25 the taxpayer's appeal rights and the appeal procedures. Such notice

1 shall be given by first-class mail addressed to such taxpayer's  
2 last-known address. The entire penalty and interest shall be waived  
3 if the omission or failure to report any item of tangible personal  
4 property was for the reason that the property was timely reported  
5 in the wrong tax district;

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

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

23 (4) Upon ten days' notice to the taxpayer, the county  
24 board of equalization shall set a date for hearing the appeal  
25 of the taxpayer. The county board of equalization shall make its



1 determination on the appeal within thirty days after the date  
2 of hearing. The county clerk shall, within seven days after the  
3 determination of the county board, send notice to the taxpayer and  
4 the county assessor, on forms prescribed by the Tax Commissioner,  
5 of the action of the county board. Appeal may be taken within  
6 thirty days after the decision of the county board of equalization  
7 ~~to the Tax Equalization and Review Commission;~~ in accordance with  
8 the Property Tax Review Court Act; and

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

19 Sec. 42. Section 77-1249, Revised Statutes Supplement,  
20 2007, is amended to read:

21 77-1249 The Property Tax Administrator shall, on or  
22 before January 15 each year, establish a tax rate for purposes of  
23 taxation against the taxable value as provided in section 77-1248  
24 at a rate which shall be equal to the total property taxes levied  
25 in the state divided by the total taxable value of all taxable

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

15           Sec. 43. Section 77-1311, Revised Statutes Supplement,  
16 2007, 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 77  
2 and the instructions and orders sent out by the Tax Commissioner  
3 and the ~~Tax Equalization and Review Commission~~, Property Tax Review  
4 Court;

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. 44. Section 77-1315, Revised Statutes Cumulative  
13 Supplement, 2006, is amended to read:

14           77-1315 (1) The county assessor shall, after March 19 and  
15 on or before June 1, implement adjustments to the real property  
16 assessment roll for actions of the ~~Tax Equalization and Review~~  
17 ~~Commission~~, Property Tax Review Court.

18           (2) On or before June 1, the county assessor shall notify  
19 the owner of record as of May 20 of every item of real property  
20 which has been assessed at a value different than in the previous  
21 year. Such notice shall be given by first-class mail addressed  
22 to such owner's last-known address. It shall identify the item  
23 of real property and state the old and new valuation, the date  
24 of convening of the county board of equalization, the dates for  
25 filing a protest, and the average level of value of all classes and

1 subclasses of real property in the county as determined by the ~~Tax~~  
2 ~~Equalization and Review Commission~~, court.

3 (3) Immediately upon completion of the assessment roll,  
4 the county assessor shall cause to be published in a newspaper  
5 of general circulation in the county a certification that the  
6 assessment roll is complete and notices of valuation changes  
7 have been mailed and provide the final date for filing valuation  
8 protests with the county board of equalization.

9 (4) The county assessor shall annually, on or before June  
10 6, post in his or her office and, as designated by the county  
11 board, mail to a newspaper of general circulation and to licensed  
12 broadcast media in the county the assessment ratios as found in  
13 his or her county as determined by the ~~Tax Equalization and Review~~  
14 ~~Commission~~ court and any other statistical measures, including, but  
15 not limited to, the assessment-to-sales ratio, the coefficient of  
16 dispersion, and the price-related differential.

17 Sec. 45. Section 77-1315.01, Revised Statutes Cumulative  
18 Supplement, 2006, is amended to read:

19 77-1315.01 After March 19 and on or before July 25  
20 or on or before August 10 in counties that have adopted a  
21 resolution to extend the deadline for hearing protests under  
22 section 77-1502, the county assessor shall report to the county  
23 board of equalization any overvaluation or undervaluation of any  
24 real property. The county board of equalization shall consider the  
25 report in accordance with section 77-1504.

1           The current year's assessed valuation of any real  
2 property shall not be changed by the county assessor after March  
3 19 except by action of the ~~Tax Equalization and Review Commission~~  
4 Property Tax Review Court or the county board of equalization.

5           Sec. 46. Section 77-1327, Revised Statutes Supplement,  
6 2007, is amended to read:

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

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

1 county assessor is incorrect.

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

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

1 assessment ratio studies developed in subsection (3) of this  
2 section.

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

15 Sec. 47. Section 77-1330, Revised Statutes Supplement,  
16 2007, is amended to read:

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

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

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

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

25 (4) After the issuance of the report of the results of



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

24 (5) If, within one year from the service of the order,  
25 the measures in the corrective order have not been taken, the Tax

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

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

23 (7) The Property Tax Administrator, subject to rules  
24 and regulations to be published and furnished to every county  
25 assessor and county board, shall have the power to petition the

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

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

11           Sec. 48. Section 77-1338, Revised Statutes Cumulative  
12 Supplement, 2006, is amended to read:

13           77-1338 The county and all political subdivisions within  
14 the county shall be bound by the values established by the county  
15 assessor and equalized by the county board of equalization and the  
16 ~~Tax Equalization and Review Commission~~ Property Tax Review Court  
17 for all property subject to its taxing power.

18           Sec. 49. Section 77-1344, Revised Statutes Supplement,  
19 2007, is amended to read:

20           77-1344 (1) Agricultural or horticultural land which has  
21 an actual value as defined in section 77-112 reflecting purposes  
22 or uses other than agricultural or horticultural purposes or  
23 uses shall be assessed as provided in subsection (3) of section  
24 77-201 if the land meets the qualifications of this subsection and  
25 an application for such special valuation is filed and approved

1 pursuant to section 77-1345. In order for the land to qualify  
2 for special valuation all of the following criteria shall be met:

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

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

13 (3) The eligibility of land for the special valuation  
14 provisions of this section shall be determined each year as of  
15 January 1, but if the land so qualified becomes disqualified on  
16 or before December 31 of that year, it shall be valued at its  
17 recapture value.

18 (4) The special valuation placed on such land by the  
19 county assessor under this section shall be subject to equalization  
20 by the county board of equalization and the ~~Tax Equalization and~~  
21 ~~Review Commission.~~ Property Tax Review Court.

22 (5) Recapture value shall be determined only through tax  
23 year 2008. The recapture valuation placed on such land by the  
24 county assessor under this section shall be subject to equalization  
25 by the county board of equalization and the ~~Tax Equalization and~~

1 ~~Review Commission~~ Property Tax Review Court.

2           Sec. 50. Section 77-1345.01, Revised Statutes Cumulative  
3 Supplement, 2006, is amended to read:

4           77-1345.01 (1) On or before July 15 in the year of  
5 application, the county assessor shall approve or deny the  
6 application for special valuation filed pursuant to section  
7 77-1345. On or before July 22, the county assessor shall issue  
8 notice of approval or denial.

9           (2) If the application is approved by the county  
10 assessor, the land shall be valued as provided in section 77-1344  
11 and, on or before July 22, the county board of equalization shall  
12 send a property valuation notice for special value and recapture  
13 value to the owner and, if not the same, the applicant. Within  
14 thirty days after the mailing of the notice, a written protest of  
15 the special value or recapture value may be filed.

16           (3)(a) If the application is denied by the assessor, a  
17 written protest of the denial of the application may be filed  
18 within thirty days after the mailing of the denial.

19           (b) If the denial of an application for special valuation  
20 is reversed on appeal and the application is approved, the land  
21 shall be valued as provided in section 77-1344 and the county  
22 board of equalization shall send the property valuation notice for  
23 special value and recapture value to the owner and, if not the  
24 same, the applicant or his or her successor in interest, within  
25 fourteen days after the date of the final order. Within thirty days

1 after the mailing of the notice, a written protest of the special  
2 value or recapture value may be filed.

3 (4) If the county board of equalization takes action  
4 pursuant to section 77-1504 or 77-1507 and the applicant filed  
5 an application for special valuation pursuant to subsection (3)  
6 of section 77-1345, the county assessor shall approve or deny the  
7 application within fifteen days after the filing of the application  
8 and issue notice of the approval or denial as prescribed in  
9 subsection (1) of this section. If the application is denied by  
10 the county assessor, a written protest of the denial may be filed  
11 within thirty days of the mailing of the denial.

12 (5) The assessor shall mail notice of any action taken  
13 by him or her on an application to the owner and the applicant if  
14 different than the owner.

15 (6) All provisions of section 77-1502 except dates for  
16 filing of a protest, the period for hearing protests, and the date  
17 for mailing notice of the county board of equalization's decision  
18 are applicable to any protest filed pursuant to this section.

19 (7) The county board of equalization shall decide any  
20 protest filed pursuant to this section within thirty days after the  
21 filing of the protest.

22 (8) The clerk shall mail a copy of any decision made by  
23 the county board of equalization on a protest filed pursuant to  
24 this section to the owner and the applicant if different than the  
25 owner within seven days after the board's decision.

1           (9) Any decision of the county board of equalization  
2 may be appealed to the ~~Tax Equalization and Review Commission~~, in  
3 accordance with ~~section 77-5013~~, the Property Tax Review Court Act,  
4 within thirty days after the date of the decision.

5           (10) Any applicant may petition the ~~Tax Equalization and~~  
6 ~~Review Commission~~ in accordance with ~~section 77-5013~~, the act, on  
7 or before December 31 of each year, to determine whether the land  
8 will receive special valuation for that year if a failure to give  
9 notice as prescribed by this section prevented timely filing of a  
10 protest or appeal provided for in this section.

11           Sec. 51. Section 77-1347.01, Revised Statutes Supplement,  
12 2007, is amended to read:

13           77-1347.01 At any time, the county assessor may determine  
14 that land no longer qualifies for special valuation pursuant to  
15 sections 77-1344 and 77-1347. If land is deemed disqualified, the  
16 county assessor shall send a written notice of the determination  
17 to the applicant or owner within fifteen days after his or her  
18 determination, including the reason for the disqualification. A  
19 protest of the county assessor's determination may be filed with  
20 the county board of equalization within thirty days after the  
21 mailing of the notice. The county board of equalization shall  
22 decide the protest within thirty days after the filing of the  
23 protest. The county clerk shall, within seven days after the county  
24 board of equalization's final decision, mail to the protester  
25 written notification of the board's decision. The decision of



1 the county board of equalization may be appealed ~~to the Tax~~  
2 ~~Equalization and Review Commission~~ in accordance with ~~section~~  
3 ~~77-5013~~ the Property Tax Review Court Act within thirty days after  
4 the date of the decision. The valuation notice relating to the land  
5 subject to the county assessor's disqualification notice shall be  
6 sent in accordance with subsection (2) of section 77-1315 and the  
7 valuation may be protested pursuant to section 77-1502.

8           Sec. 52. Section 77-1363, Revised Statutes Cumulative  
9 Supplement, 2006, is amended to read:

10           77-1363 Agricultural land and horticultural land shall  
11 be divided into classes and subclasses of real property under  
12 section 77-103.01, including, but not limited to, irrigated  
13 cropland, dryland cropland, grassland, wasteland, nurseries,  
14 feedlots, and orchards, so that the categories reflect uses  
15 appropriate for the valuation of such land according to law.  
16 Classes shall be inventoried by subclasses of real property based  
17 on soil classification standards developed by the Natural Resources  
18 Conservation Service of the United States Department of Agriculture  
19 as converted into land capability groups by the Property Tax  
20 Administrator. County assessors shall utilize and implement soil  
21 surveys in the assessment year after the soil survey maps become  
22 available from the Natural Resources Conservation Service of  
23 the United States Department of Agriculture. Nothing in this  
24 section shall be construed to limit the classes and subclasses  
25 of real property that may be used by county assessors or the ~~Tax~~

1 ~~Equalization and Review Commission~~ Property Tax Review Court to  
2 achieve more uniform and proportionate valuations.

3           Sec. 53. Section 77-1502, Revised Statutes Cumulative  
4 Supplement, 2006, is amended to read:

5           77-1502 (1) The county board of equalization shall meet  
6 for the purpose of reviewing and deciding written protests filed  
7 pursuant to this section beginning on or after June 1 and ending  
8 on or before July 25 of each year. Protests regarding real property  
9 shall be signed and filed after the county assessor's completion  
10 of the real property assessment roll required by section 77-1315  
11 and on or before June 30. For protests of real property, a  
12 protest shall be filed for each parcel. Protests regarding tangible  
13 personal property shall be signed and filed on or before the last  
14 date for filing the return required by section 77-1229. The county  
15 board in a county with a population of more than one hundred  
16 thousand inhabitants based upon the most recent federal decennial  
17 census may adopt a resolution to extend the deadline for hearing  
18 protests from July 25 to August 10. The resolution must be adopted  
19 before July 25 and it will affect the time for hearing protests for  
20 that year only. By adopting such resolution, such county waives any  
21 right to petition ~~the Tax Equalization and Review Commission~~ for  
22 adjustment of a class or subclass of real property under section  
23 77-1504.01 for that year.

24           (2) Each protest shall be signed and filed in triplicate  
25 with the county clerk of the county where the property is assessed.

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

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

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

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

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

22 Sec. 54. Section 77-1504, Revised Statutes Supplement,  
23 2007, is amended to read:

24 77-1504 The county board of equalization may meet on or  
25 after June 1 and on or before July 25, or on or before August

1 10 if the board has adopted a resolution to extend the deadline  
2 for hearing protests under section 77-1502, to consider and correct  
3 the current year's assessment of any real property which has  
4 been undervalued or overvalued. The board shall give notice of  
5 the assessed value to the record owner or agent at his or her  
6 last-known address.

7           The county board of equalization in taking action  
8 pursuant to this section may only consider the report of the county  
9 assessor pursuant to section 77-1315.01.

10           Action of the county board of equalization pursuant to  
11 this section shall be for the current assessment year only.

12           The action of the county board of equalization may be  
13 protested to the board within thirty days after the mailing of  
14 the notice required by this section. If no protest is filed, the  
15 action of the board shall be final. If a protest is filed, the  
16 county board of equalization shall hear the protest in the manner  
17 prescribed in section 77-1502, except that all protests shall be  
18 heard and decided on or before September 15 or on or before  
19 September 30 if the county has adopted a resolution to extend  
20 the deadline for hearing protests under section 77-1502. Within  
21 seven days after the county board of equalization's final decision,  
22 the county clerk shall mail to the protester written notice of  
23 the decision. The notice shall contain a statement advising the  
24 protester that a report of the decision is available at the county  
25 clerk's or county assessor's office, whichever is appropriate, and

1 that a copy of the report may be used to complete an appeal. ~~to the~~  
2 ~~Tax Equalization and Review Commission.~~

3 The action of the county board of equalization upon a  
4 protest filed pursuant to this section may be appealed ~~to the Tax~~  
5 ~~Equalization and Review Commission~~ in accordance with the Property  
6 Tax Review Court Act on or before October 15 or on or before  
7 October 30 if the county has adopted a resolution to extend the  
8 deadline for hearing protests under section 77-1502.

9 Sec. 55. Section 77-1504.01, Revised Statutes Cumulative  
10 Supplement, 2006, is amended to read:

11 77-1504.01 (1) Unless the county has adopted a resolution  
12 to extend the deadline for hearing protests under section 77-1502,  
13 after completion of its actions and based upon the hearings  
14 conducted pursuant to sections 77-1502 and 77-1504, a county  
15 board of equalization may petition ~~the Tax Equalization and Review~~  
16 ~~Commission to consider~~ for an adjustment to a class or subclass of  
17 real property within the county in accordance with the Property Tax  
18 Review Court Act. Petitions must be filed ~~with the commission~~ on or  
19 before July 26.

20 (2) The ~~commission~~ shall hear and take action on a  
21 ~~petition filed by a county board of equalization~~ petition shall  
22 be heard and action taken on or before August 10. Hearings held  
23 pursuant to this section may be held by means of videoconference.  
24 The burden of proof is on the petitioning county to show that  
25 failure to make an adjustment would result in values that are

1 not equitable and in accordance with the law. At the hearing the  
2 ~~commission may receive testimony from any interested person.~~

3 (3) ~~After a hearing the commission shall, within the~~  
4 ~~powers granted in section 77-5023, enter its order based on~~  
5 ~~evidence presented to it at such hearing and the hearings held~~  
6 ~~pursuant to section 77-5022 for that year.~~ The order shall specify  
7 the percentage increase or decrease and the class or subclass of  
8 real property affected or any corrections or adjustments to be  
9 made to the class or subclass of real property affected. When  
10 issuing an order to adjust a class or subclass of real property,  
11 the ~~commission~~ order may exclude individual properties from that  
12 order whose value has already been adjusted by a county board of  
13 equalization\_ in the same manner as the ~~commission~~ directs in its  
14 ~~order.~~ On or before August 10 of each year, the ~~commission~~ shall  
15 ~~send its order~~ shall be sent by certified mail to the county  
16 assessor and by regular mail to the county clerk and chairperson of  
17 the county board.

18 (4) The county assessor shall make the specified changes  
19 to each item of property in the county as directed by the order  
20 of the commission. In implementing such order, the county assessor  
21 shall adjust the values of the class or subclass that is the  
22 subject of the order. For properties that have already received  
23 an adjustment from the county board of equalization, no additional  
24 adjustment shall be made applying the ~~commission's~~ order, but  
25 such an exclusion from the ~~commission's~~ order shall not preclude

1 adjustments to those properties for corrections or omissions.  
2 The county assessor of the county adjusted by an order of the  
3 ~~commission~~ shall recertify the abstract of assessment to the  
4 Property Tax Administrator on or before August 20.

5 Sec. 56. Section 77-1507, Revised Statutes Cumulative  
6 Supplement, 2006, is amended to read:

7 77-1507 (1) The county board of equalization may meet at  
8 any time for the purpose of assessing any omitted real property  
9 that was not reported to the county assessor pursuant to section  
10 77-1318.01 and for correction of clerical errors as defined in  
11 section 77-128 that result in a change of assessed value. The  
12 county board of equalization shall give notice of the assessed  
13 value of the real property to the record owner or agent at his or  
14 her last-known address. For real property which has been omitted in  
15 the current year, the county board of equalization shall not send  
16 notice pursuant to this section on or before June 1.

17 Protests of the assessed value proposed for omitted real  
18 property pursuant to this section or a correction for clerical  
19 errors shall be filed with the county board of equalization within  
20 thirty days after the mailing of the notice. All provisions of  
21 section 77-1502 except dates for filing a protest, the period for  
22 hearing protests, and the date for mailing notice of the county  
23 board of equalization's decision are applicable to any protest  
24 filed pursuant to this section.

25 (2) The county clerk shall, within seven days after the



1 board's final decision, send:

2 (a) For protested action, a notification to the protester  
3 of the board's final action advising the protester that a report  
4 of the board's final decision is available at the county clerk's  
5 or county assessor's office, whichever is appropriate, and that a  
6 copy of the report may be used to complete an appeal; ~~to the Tax~~  
7 ~~Equalization and Review Commission;~~ and

8 (b) For protested and nonprotested action, a report to  
9 the Property Tax Administrator which shall state the description of  
10 the property, the reason such property was not assessed pursuant  
11 to section 77-1301, and a statement of the board's justification  
12 for its action. A copy of the report shall be available for public  
13 inspection in the office of the county clerk.

14 (3) The action of the county board of equalization upon a  
15 protest filed pursuant to this section may be appealed ~~to the Tax~~  
16 ~~Equalization and Review Commission~~ in accordance with the Property  
17 Tax Review Court Act within thirty days after the board's final  
18 decision.

19 (4) Improvements to real property which were properly  
20 reported to the county assessor pursuant to section 77-1318.01 for  
21 the current year and were not added to the assessment roll by the  
22 county assessor on or before March 19 shall only be added to the  
23 assessment roll by the county board of equalization from June 1  
24 through July 25. In counties that have adopted a resolution to  
25 extend the deadline for hearing protests under section 77-1502, the

1 deadline of July 25 shall be extended to August 10.

2           Sec. 57. Section 77-1507.01, Revised Statutes Supplement,  
3 2007, is amended to read:

4           77-1507.01 Any person otherwise having a right to appeal  
5 may petition ~~the Tax Equalization and Review Commission~~ in  
6 accordance with ~~section 77-5013,~~ the Property Tax Review Court  
7 Act, on or before December 31 of each year, to determine the actual  
8 value, special value, or recapture value of real property for that  
9 year if a failure to give notice prevented timely filing of a  
10 protest or appeal provided for in sections 77-1501 to 77-1510.

11           Sec. 58. Section 77-1510, Revised Statutes Cumulative  
12 Supplement, 2006, is amended to read:

13           77-1510 Any action of the county board of equalization  
14 pursuant to section 77-1502 may be appealed ~~to the Tax Equalization~~  
15 ~~and Review Commission~~ in accordance with ~~section 77-5013~~ the  
16 Property Tax Review Court Act on or before August 24 or on or  
17 before September 10 if the county has adopted a resolution to  
18 extend the deadline for hearing protests under section 77-1502.

19           Sec. 59. Section 77-1510.01, Revised Statutes Cumulative  
20 Supplement, 2006, is amended to read:

21           77-1510.01 After the ~~Tax Equalization and Review~~  
22 ~~Commission~~ Property Tax Review Court obtains exclusive jurisdiction  
23 of an appeal from a decision, order, determination, or action of  
24 a county board of equalization, ~~pursuant to section 77-5013,~~ the  
25 board shall have no power or authority to compromise, settle, or

1 otherwise change the decision, order, determination, or action it  
2 has taken. The board may, with approval of the ~~Tax Equalization and~~  
3 ~~Review Commission,~~ court, offer to confess judgment for part of the  
4 value claimed or part of the causes involved in the action. If (1)  
5 the appellant is present and refuses to accept such confession of  
6 judgment in full of the appellant's demands against the board in  
7 such action or the appellant fails to attend having had reasonable  
8 notice that the offer would be made, its terms, and the time of  
9 making it and (2) at hearing the appellant does not obtain more  
10 relief than was offered to be confessed, the appellant shall pay  
11 all the costs and fees the board incurred after making the offer.  
12 The offer shall not be deemed to be an admission of the cause of  
13 action or relief to which the appellant is entitled, and the offer  
14 shall not be given in evidence at the hearing.

15           Sec. 60. Section 77-1514, Revised Statutes Supplement,  
16 2007, is amended to read:

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

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

7 Sec. 61. Section 77-1606, Revised Statutes Cumulative  
8 Supplement, 2006, is amended to read:

9 77-1606 Any taxpayer may appeal from the action of the  
10 county board of equalization in making the levy, if in the judgment  
11 of such taxpayer the levy is for an unlawful or unnecessary purpose  
12 or in excess of the requirements of a political subdivision, to the  
13 Tax Equalization and Review Commission in accordance with section  
14 77-5013 the Property Tax Review Court Act within thirty days after  
15 the county board of equalization's action. The appeal shall set  
16 forth the levy appealed from and the amount or extent to which the  
17 appellant claims the levy is for an unlawful or unnecessary purpose  
18 or in excess of the requirements of a political subdivision, and  
19 to that extent and no further shall such levy be affected by such  
20 appeal. It shall not be necessary for such taxpayer to appear  
21 before the county board of equalization at the time of the making  
22 of the levy or prior thereto in order to entitle him or her to such  
23 appeal.

24 No appeal shall in any manner suspend the collection of  
25 any tax, nor the duties of the officers relating thereto during

1 the pendency of the appeal, however, all taxes received based on  
 2 the appealed levy or portion thereof appealed shall be kept by the  
 3 treasurer in a special fund without distribution. The ~~commission~~  
 4 Property Tax Review Court shall give notice of the appeal to the  
 5 county board of equalization, county clerk, county assessor, and  
 6 county treasurer of each county in which the tax is levied. The  
 7 county board of equalization, county clerk, county assessor, or  
 8 county treasurer shall not be charged with notice of the appeal  
 9 until notice is served by the ~~commission~~ court.

10 Sec. 62. Section 77-1608, Revised Statutes Cumulative  
 11 Supplement, 2006, is amended to read:

12 77-1608 The ~~Tax Equalization and Review Commission~~  
 13 Property Tax Review Court shall hear the appeal and determine  
 14 whether or not the levy appealed from or any part thereof is for  
 15 an unlawful or unnecessary purpose or in excess of the requirements  
 16 of the political subdivision. The decision of the ~~commission~~ court  
 17 shall be certified to the county assessor, county clerk, and county  
 18 treasurer of each county in which the tax was levied to revise all  
 19 tax records to reflect the corrected levy.

20 Sec. 63. Section 77-1610, Revised Statutes Cumulative  
 21 Supplement, 2006, is amended to read:

22 77-1610 If the tax books have been delivered to  
 23 the county treasurer for collection of the taxes before the  
 24 determination of the appeal, ~~by the Tax Equalization and Review~~  
 25 ~~Commission~~, then the county treasurer shall, upon receipt of the

1 certified final decision, ~~of the commission,~~ distribute or return  
2 to the taxpayers in accordance with such decision the appropriate  
3 amount of taxes paid and held pursuant to section 77-1606 and, if  
4 necessary, correct the tax rolls in his or her office to conform to  
5 such decision unless a further appeal is taken, in which case the  
6 county treasurer shall hold the taxes until the final determination  
7 of the appeal and thereupon distribute or return the same in  
8 conformity to such decision and, if necessary, correct the tax  
9 rolls.

10           Sec. 64. Section 77-1775, Revised Statutes Supplement,  
11 2007, is amended to read:

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

20           (2) The Tax Commissioner may approve or disapprove the  
21 claim in whole or part without a hearing. The Tax Commissioner  
22 shall grant a hearing prior to taking any action on a claim for  
23 refund or credit if requested in writing by the taxpayer when the  
24 claim is filed or prior to any action being taken on the claim  
25 by the Tax Commissioner. The written order of the Tax Commissioner

1 shall be mailed to the claimant within seven days after the date of  
2 the order. If the claim is denied in whole or part, the taxpayer  
3 may appeal within thirty days after the date of the written  
4 order of the Tax Commissioner ~~to the Tax Equalization and Review~~  
5 ~~Commission~~ in accordance with ~~section 77-5013,~~ the Property Tax  
6 Review Court Act.

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

18 Sec. 65. Section 77-1775.01, Reissue Revised Statutes of  
19 Nebraska, is amended to read:

20 77-1775.01 (1) When property is valued or equalized by  
21 the Tax Commissioner, the Property Tax Administrator, or the ~~Tax~~  
22 ~~Equalization and Review Commission~~ Property Tax Review Court and an  
23 appeal is taken from such valuation or equalization and the final  
24 result of such appeal establishes a lower value than that upon  
25 which taxes have been paid, the amount of taxes paid on the value

1 in excess of that finally determined value shall be refunded to the  
2 prevailing party who has paid such tax. If an appeal results in a  
3 lower value, only the taxpayer who is a party to the appeal shall  
4 be entitled to a refund.

5 (2) Upon receipt of a final nonappealable order, the  
6 ~~commission shall meet or~~ the Property Tax Administrator shall  
7 act within thirty days thereof to order the recertification of  
8 valuation of the prevailing party.

9 (3) The Property Tax Administrator upon receiving a  
10 certified copy of such recertification order shall recertify the  
11 amount of the valuation or tax to the county assessor of the county  
12 or counties to which the tax was paid or distributed. If only  
13 valuation was previously certified to a county or counties, then  
14 the Property Tax Administrator shall recertify the value resulting  
15 from the final nonappealable order to the county assessor who  
16 received the original valuation which was changed by the final  
17 order. The refund shall be made in the manner prescribed in section  
18 77-1736.06. Nothing in this section shall be construed to mean that  
19 any taxpayer shall have had to pay any tax under protest or claim a  
20 refund of the tax paid.

21 Sec. 66. Section 77-3519, Revised Statutes Cumulative  
22 Supplement, 2006, is amended to read:

23 77-3519 In any case when the county assessor rejects an  
24 application for homestead exemption, such applicant may obtain a  
25 hearing before the county board of equalization by filing a written



1 complaint with the county clerk within thirty days from receipt of  
2 the notice from the county assessor showing such rejection. Such  
3 complaint shall specify his or her grievances and the pertinent  
4 facts in relation thereto, in ordinary and concise language and  
5 without repetition, and in such manner as to enable a person  
6 of common understanding to know what is intended. The board may  
7 take evidence pertinent to such complaint, and for that purpose  
8 may compel the attendance of witnesses and the production of  
9 books, records, and papers by subpoena. Notice of the board's  
10 decision shall be mailed by the county clerk to the applicant  
11 within seven days after the decision. The taxpayer shall have the  
12 right to appeal from the board's decision with reference to the  
13 application for homestead exemption ~~to the Tax Equalization and~~  
14 ~~Review Commission~~ in accordance with ~~section 77-5013~~ the Property  
15 Tax Review Court Act within thirty days after the decision.

16           Sec. 67. Section 77-3520, Revised Statutes Cumulative  
17 Supplement, 2006, is amended to read:

18           77-3520 In any case when the Tax Commissioner rejects  
19 or reduces a claim for exemption, the applicant may obtain a  
20 hearing before the Tax Commissioner by filing a written petition  
21 with the Tax Commissioner within thirty days from the receipt of  
22 the notice of rejection or reduction. The petition shall state,  
23 in clear and concise language, (1) the amount in controversy, (2)  
24 the issues involved, (3) the name and address of the applicant,  
25 and (4) a demand for relief. The hearing shall be conducted

1 in accordance with the Administrative Procedure Act. Notice of  
 2 the Tax Commissioner's decision shall be mailed to the applicant  
 3 within seven days after the decision. The applicant may appeal  
 4 the Tax Commissioner's decision ~~to the Tax Equalization and Review~~  
 5 ~~Commission~~ in accordance with ~~section 77-5013~~ the Property Tax  
 6 Review Court Act within thirty days after the decision.

7           Sec. 68. Section 77-3523, Reissue Revised Statutes of  
 8 Nebraska, is amended to read:

9           77-3523 The county treasurer shall, on or before November  
 10 30 of each year, certify to the Tax Commissioner the total tax  
 11 revenue that will be lost to all taxing agencies within his or  
 12 her county from taxes levied and assessed in that year because  
 13 of exemptions allowed under Chapter 77, article 35, multiplied by  
 14 the aggregate assessment sales ratio calculated by the Property  
 15 Tax Administrator for all single-family residential real property  
 16 in the county for the current year after adjustments by the ~~Tax~~  
 17 ~~Equalization and Review Commission,~~ Property Tax Review Court,  
 18 except that any assessment sales ratio greater than 100 or  
 19 any assessment sales ratio that complies with the standards of  
 20 equalization as determined by the ~~commission court~~ shall be deemed  
 21 to be 100 for such purpose. The county treasurer may amend the  
 22 certification to show any change or correction in the total tax  
 23 that will be lost until May 30 of the next succeeding year. If  
 24 a homestead exemption is approved, denied, or corrected by the  
 25 Tax Commissioner under subsection (2) of section 77-3517 after

1 May 1 of the next year, the county treasurer shall prepare and  
2 submit amended reports to the Tax Commissioner and the political  
3 subdivisions covering any affected year and shall adjust the  
4 reimbursement to the county and the other political subdivisions by  
5 adjusting the reimbursement due under this section in later years.  
6 The Tax Commissioner shall, on or before January 1 next following  
7 such certification or within thirty days of any amendment to  
8 the certification, notify the Director of Administrative Services  
9 of the amount so certified to be reimbursed by the state.  
10 Reimbursement of the funds lost shall be made to each county  
11 according to the certification and shall be distributed in six as  
12 nearly as possible equal monthly payments on the last business day  
13 of each month beginning in January. The State Treasurer shall, on  
14 the business day preceding the last business day of each month,  
15 notify the Director of Administrative Services of the amount of  
16 funds available in the General Fund for payment purposes. The  
17 Director of Administrative Services shall, on the last business  
18 day of each month, draw warrants against funds appropriated. Out  
19 of the amount so received the county treasurer shall distribute  
20 to each of the taxing agencies within his or her county the  
21 full amount so lost by such agency, multiplied by the aggregate  
22 assessment sales ratio calculated by the Property Tax Administrator  
23 for all single-family residential real property in the county for  
24 the current year after adjustments by the ~~commission~~, court, except  
25 that any assessment sales ratio greater than 100 or any assessment

1 sales ratio that complies with the standards of equalization as  
2 determined by the ~~commission~~ court shall be deemed to be 100 for  
3 such purpose, except that one percent of such amount shall be  
4 deposited in the county general fund and that the amount due a  
5 Class V school district shall be paid to the district and the  
6 county shall be compensated pursuant to section 14-554. Each taxing  
7 agency shall, in preparing its annual or biennial budget, take into  
8 account the amount to be received under this section.

9           Sec. 69. Section 79-1016, Revised Statutes Supplement,  
10 2007, is amended to read:

11           79-1016 (1) On or before August 25, the county assessor  
12 shall certify to the Property Tax Administrator the total taxable  
13 value by school district in the county for the current assessment  
14 year on forms prescribed by the Tax Commissioner. The county  
15 assessor may amend the filing for changes made to the taxable  
16 valuation of the school district in the county if corrections or  
17 errors on the original certification are discovered. Amendments  
18 shall be certified to the Property Tax Administrator on or before  
19 September 30.

20           (2) On or before October 10, the Property Tax  
21 Administrator shall compute and certify to the State Department of  
22 Education the adjusted valuation for the current assessment year  
23 for each class of property in each school district and each local  
24 system. The adjusted valuation of property for each school district  
25 and each local system, for purposes of determining state aid

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

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

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

19 (b) For agricultural and horticultural land, seventy-five  
20 percent of actual value as provided in sections 77-1359 to 77-1363.  
21 For agricultural and horticultural land that receives special  
22 valuation pursuant to section 77-1344, seventy-five percent of  
23 special valuation as defined in section 77-1343; and

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

1           (4) On or before November 10, any local system may  
2 file with the Tax Commissioner written objections to the adjusted  
3 valuations prepared by the Property Tax Administrator, stating  
4 the reasons why such adjusted valuations are not the valuations  
5 required by subsection (3) of this section. The Tax Commissioner  
6 shall fix a time for a hearing. Either party shall be permitted to  
7 introduce any evidence in reference thereto. On or before January  
8 1, the Tax Commissioner shall enter a written order modifying or  
9 declining to modify, in whole or in part, the adjusted valuations  
10 and shall certify the order to the State Department of Education.  
11 Modification by the Tax Commissioner shall be based upon the  
12 evidence introduced at hearing and shall not be limited to the  
13 modification requested in the written objections or at hearing.  
14 A copy of the written order shall be mailed to the local system  
15 within seven days after the date of the order. The written order of  
16 the Tax Commissioner may be appealed within thirty days after the  
17 date of the order ~~to the Tax Equalization and Review Commission~~ in  
18 accordance with ~~section 77-5013.~~ the Property Tax Review Court Act.

19           (5) On or before November 10, any local system or county  
20 official may file with the Tax Commissioner a written request  
21 for a nonappealable correction of the adjusted valuation due to  
22 clerical error as defined in section 77-128 or, for agricultural  
23 and horticultural land, assessed value changes by reason of land  
24 qualified or disqualified for special use valuation pursuant to  
25 sections 77-1343 to 77-1348. On or before the following January

1 1, the Tax Commissioner shall approve or deny the request and, if  
2 approved, certify the corrected adjusted valuations resulting from  
3 such action to the State Department of Education.

4 (6) On or before May 31 of the year following the  
5 certification of adjusted valuation pursuant to subsection (2) of  
6 this section, any local system or county official may file with the  
7 Tax Commissioner a written request for a nonappealable correction  
8 of the adjusted valuation due to changes to the tax list that  
9 change the assessed value of taxable property. Upon the filing of  
10 the written request, the Tax Commissioner shall require the county  
11 assessor to recertify the taxable valuation by school district  
12 in the county on forms prescribed by the Tax Commissioner. The  
13 recertified valuation shall be the valuation that was certified on  
14 the tax list, pursuant to section 77-1613, increased or decreased  
15 by changes to the tax list that change the assessed value of  
16 taxable property in the school district in the county in the  
17 prior assessment year. On or before the following July 31, the Tax  
18 Commissioner shall approve or deny the request and, if approved,  
19 certify the corrected adjusted valuations resulting from such  
20 action to the State Department of Education.

21 (7) No injunction shall be granted restraining the  
22 distribution of state aid based upon the adjusted valuations  
23 pursuant to this section.

24 (8) A school district whose state aid is to be calculated  
25 pursuant to subsection (5) of this section and whose state aid

1 payment is postponed as a result of failure to calculate state  
2 aid pursuant to such subsection may apply to the state board for  
3 lump-sum payment of such postponed state aid. Such application may  
4 be for any amount up to one hundred percent of the postponed state  
5 aid. The state board may grant the entire amount applied for or any  
6 portion of such amount. The state board shall notify the Director  
7 of Administrative Services of the amount of funds to be paid in  
8 a lump sum and the reduced amount of the monthly payments. The  
9 Director of Administrative Services shall, at the time of the next  
10 state aid payment made pursuant to section 79-1022, draw a warrant  
11 for the lump-sum amount from appropriated funds and forward such  
12 warrant to the district.

13           Sec. 70. Original sections 77-1775.01 and 77-3523,  
14 Reissue Revised Statutes of Nebraska, sections 13-509, 18-2147,  
15 77-1315, 77-1315.01, 77-1338, 77-1345.01, 77-1363, 77-1502,  
16 77-1504.01, 77-1507, 77-1510, 77-1510.01, 77-1606, 77-1608,  
17 77-1610, 77-3519, and 77-3520, Revised Statutes Cumulative  
18 Supplement, 2006, and sections 25-1901, 49-506, 49-617, 60-3,188,  
19 60-3,189, 77-202.04, 77-202.12, 77-422, 77-612, 77-684, 77-701,  
20 77-702, 77-802.02, 77-1233.06, 77-1249, 77-1311, 77-1327, 77-1330,  
21 77-1344, 77-1347.01, 77-1504, 77-1507.01, 77-1514, 77-1775, and  
22 79-1016, Revised Statutes Supplement, 2007, are repealed.

23           Sec. 71. The following sections are outright repealed:  
24 Sections 77-5002, 77-5006, 77-5007.01, 77-5010, 77-5021,  
25 77-5030, and 77-5031, Reissue Revised Statutes of Nebraska,



LB 1110

LB 1110

1 sections 77-5001, 77-5005, 77-5009, 77-5013, 77-5015, 77-5016.01,  
2 77-5016.02, 77-5016.03, 77-5016.04, 77-5016.05, 77-5016.06,  
3 77-5016.07, 77-5016.08, 77-5016.09, 77-5019, 77-5022, 77-5024.01,  
4 77-5027, 77-5029, and 84-912.03, Revised Statutes Cumulative  
5 Supplement, 2006, and sections 77-5003, 77-5004, 77-5007, 77-5008,  
6 77-5011, 77-5016, 77-5017, 77-5018, 77-5020, 77-5023, 77-5026, and  
7 77-5028, Revised Statutes Supplement, 2007.