

LEGISLATURE OF NEBRASKA

ONE HUNDREDTH LEGISLATURE

FIRST SESSION

LEGISLATIVE BILL 511

Introduced by Avery, 28

Read first time January 17, 2007

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend sections
2 77-3501, 77-3506.03, 77-3509.01, 77-3509.02, 77-3509.03,
3 77-3510, 77-3511, 77-3512, 77-3516, 77-3521, 77-3522,
4 77-3523, and 77-3529, Reissue Revised Statutes of
5 Nebraska, sections 77-201, 77-3506.02, 77-3513, 77-3514,
6 and 77-5023, Revised Statutes Cumulative Supplement,
7 2006, and section 79-1016, Revised Statutes Cumulative
8 Supplement, 2006, as affected by Referendum 2006, No.
9 422; to change valuation of agricultural land and
10 horticultural land; to create a homestead exemption;
11 to harmonize provisions; and to repeal the original
12 sections.

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

1 Section 1. Section 77-201, Revised Statutes Cumulative
2 Supplement, 2006, is amended to read:

3 77-201 (1) Except as provided in subsections (2) through
4 (4) of this section, all real property in this state, not expressly
5 exempt therefrom, shall be subject to taxation and shall be valued
6 at its actual value.

7 (2) Agricultural land and horticultural land as defined
8 in section 77-1359 shall constitute a separate and distinct class
9 of property for purposes of property taxation, shall be subject
10 to taxation, unless expressly exempt from taxation, and shall be
11 valued at ~~seventy-five~~ sixty-five percent of its actual value.

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

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

1 (5) Tangible personal property, not including motor
2 vehicles registered for operation on the highways of this state,
3 shall constitute a separate and distinct class of property for
4 purposes of property taxation, shall be subject to taxation, unless
5 expressly exempt from taxation, and shall be valued at its net
6 book value. Tangible personal property transferred as a gift or
7 devise or as part of a transaction which is not a purchase shall be
8 subject to taxation based upon the date the property was acquired
9 by the previous owner and at the previous owner's Nebraska adjusted
10 basis. Tangible personal property acquired as replacement property
11 for converted property shall be subject to taxation based upon
12 the date the converted property was acquired and at the Nebraska
13 adjusted basis of the converted property unless insurance proceeds
14 are payable by reason of the conversion. For purposes of this
15 subsection, (a) converted property means tangible personal property
16 which is compulsorily or involuntarily converted as a result of
17 its destruction in whole or in part, theft, seizure, requisition,
18 or condemnation, or the threat or imminence thereof, and no gain
19 or loss is recognized for federal or state income tax purposes
20 by the holder of the property as a result of the conversion and
21 (b) replacement property means tangible personal property acquired
22 within two years after the close of the calendar year in which
23 tangible personal property was converted and which is, except for
24 date of construction or manufacture, substantially the same as the
25 converted property.

1 Sec. 2. Section 77-3501, Reissue Revised Statutes of
2 Nebraska, is amended to read:

3 77-3501 For purposes of sections 77-3501 to 77-3529 and
4 section 3 of this act, unless the context otherwise requires, the
5 definitions found in sections 77-3501.01 to 77-3505.04 shall be
6 used.

7 Sec. 3. All homesteads in this state shall be assessed
8 for taxation the same as other property, except that commencing
9 January 1, 2008, there shall be exempt from taxation of homesteads
10 an amount equal to ten percent of the average assessed value
11 of single-family residential property in the claimant's county of
12 residence as determined in section 77-3506.02.

13 Sec. 4. Section 77-3506.02, Revised Statutes Cumulative
14 Supplement, 2006, is amended to read:

15 77-3506.02 After county board of equalization action
16 pursuant to sections 77-1502 to 77-1504.01 and on or before
17 September 1 each year, the county assessor shall certify to the
18 Department of Revenue the average assessed value of single-family
19 residential property in the county for the current year for
20 purposes of sections 77-3507 to 77-3509 and section 3 of this act.

21 The county assessor shall determine the current average
22 assessed value of single-family residential property from all
23 real property records containing dwellings, mobile homes, and
24 duplexes all of which are designed for occupancy as single-family
25 residential property and any associated land not to exceed one

1 acre.

2 The county assessor shall also report to the Department
3 of Revenue the computed exempt amounts pursuant to section
4 77-3501.01.

5 Sec. 5. Section 77-3506.03, Reissue Revised Statutes of
6 Nebraska, is amended to read:

7 77-3506.03 For homesteads valued at or above the maximum
8 value, the exempt amount shall be reduced by ten percent for each
9 two thousand five hundred dollars of value by which the homestead
10 exceeds the maximum value and any homestead which exceeds the
11 maximum value by twenty thousand dollars or more is not eligible
12 for any exemption under sections 77-3507 to 77-3509. This section
13 does not apply to the exemption under section 3 of this act.

14 Sec. 6. Section 77-3509.01, Reissue Revised Statutes of
15 Nebraska, is amended to read:

16 77-3509.01 The owner of a homestead which has been
17 granted an exemption provided in sections 77-3507 to 77-3509
18 or section 3 of this act, who transfers the ownership of such
19 homestead and becomes the owner of another homestead prior to
20 August 15 during the year for which the exemption was granted, may
21 file an application with the county assessor of the county where
22 the new homestead is located, on or before August 15 of such year,
23 for a transfer of the exemption to the new homestead. The county
24 assessor shall examine each application and determine whether or
25 not the new homestead, except for the January 1 through August 15

1 ownership and occupancy requirement and the income requirements,
2 is eligible for exemption under sections 77-3507 to 77-3509 or
3 section 3 of this act. If the application is approved by the county
4 assessor, he or she shall make a deduction upon the assessment
5 rolls using the same criteria as previously applied to the original
6 homestead. The county assessor may allow the application for
7 transfer to also be considered an application for a homestead
8 exemption for the subsequent year.

9 Sec. 7. Section 77-3509.02, Reissue Revised Statutes of
10 Nebraska, is amended to read:

11 77-3509.02 If the owner of any homestead granted an
12 exemption under sections 77-3507 to 77-3509 or section 3 of
13 this act transfers the ownership of such homestead on or before
14 August 15 of any year pursuant to section 77-3509.01 and makes
15 the application for transfer of the homestead exemption and such
16 application is approved, the exemption shall be disallowed for such
17 year as applied to the original homestead if the exemption was
18 granted based on the status of such owner. If the transfer involves
19 property in more than one county, the county assessor of the county
20 where the new homestead is located shall notify the other county
21 assessor and the Department of Revenue of the application for
22 transfer within ten days after receipt of the application.

23 Sec. 8. Section 77-3509.03, Reissue Revised Statutes of
24 Nebraska, is amended to read:

25 77-3509.03 All property tax statements for homesteads

1 granted an exemption in sections 77-3507 to 77-3509 or section 3
2 of this act shall show the amount of the exemption, the tax that
3 would otherwise be due, and a statement that the tax loss shall be
4 reimbursed by the state as a homestead exemption.

5 Sec. 9. Section 77-3510, Reissue Revised Statutes of
6 Nebraska, is amended to read:

7 77-3510 On or before February 1 of each year, the Tax
8 Commissioner shall prescribe forms to be used by all claimants for
9 homestead exemption or for transfer of homestead exemption. Such
10 forms shall contain provisions for the showing of all information
11 which the Tax Commissioner may deem necessary to (1) enable the
12 county officials and the Tax Commissioner to determine whether
13 each claim for exemption under sections 77-3507 to 77-3509 or
14 section 3 of this act should be allowed and (2) enable the
15 county assessor to determine whether each claim for transfer
16 of homestead exemption pursuant to section 77-3509.01 should be
17 allowed. It shall be the duty of the county assessor of each
18 county in this state to furnish such forms, upon request, to
19 each person desiring to make application for homestead exemption
20 or for transfer of homestead exemption. The forms so prescribed
21 shall be used uniformly throughout the state, and no application
22 for exemption or for transfer of homestead exemption shall be
23 allowed unless the applicant uses the prescribed form in making an
24 application. The forms shall require the attachment of an income
25 statement as prescribed by the Tax Commissioner fully accounting

1 for all household income. The application and information contained
2 on any attachments to the application shall be confidential and
3 available to tax officials only.

4 Sec. 10. Section 77-3511, Reissue Revised Statutes of
5 Nebraska, is amended to read:

6 77-3511 The application for homestead exemption or for
7 transfer of homestead exemption shall be signed by the owner of
8 the property who qualifies for exemption under sections 77-3501
9 to 77-3529 and section 3 of this act unless the owner is an
10 incompetent or unable to make such application, in which case it
11 shall be signed by the guardian. If an owner who in all respects
12 qualifies for a homestead exemption under such sections dies after
13 January 1 and before the last day for filing an application for a
14 homestead exemption and before applying for a homestead exemption,
15 his or her personal representative may file the application for
16 exemption on or before the last day for filing an application for
17 a homestead exemption of that year if the surviving spouse of such
18 owner continues to occupy the homestead. Any exemption granted as
19 a result of such application signed by a personal representative
20 shall be in effect for only the year in which the owner died.

21 Sec. 11. Section 77-3512, Reissue Revised Statutes of
22 Nebraska, is amended to read:

23 77-3512 It shall be the duty of each owner who applies
24 for the homestead exemption provided in sections 77-3507 to 77-3509
25 or section 3 of this act to file an application therefor with the

1 county assessor of the county in which the homestead is located
2 after February 1 and on or before June 30 of each year. Failure
3 to do so shall constitute a waiver of the exemption for that year,
4 except that the county board of the county in which the homestead
5 is located may, by majority vote, extend the deadline to on or
6 before July 20 of each year. An extension shall not be granted to
7 an applicant who received an extension in the immediately preceding
8 year.

9 Sec. 12. Section 77-3513, Revised Statutes Cumulative
10 Supplement, 2006, is amended to read:

11 77-3513 (1) Except as required by section 77-3514, if
12 an owner is granted a homestead exemption as provided in section
13 77-3507 or 77-3509 or subdivision (1)(b)(ii) or (iii) of section
14 77-3508, no reapplication need be filed for succeeding years, in
15 which case the county assessor and Tax Commissioner shall determine
16 whether the claimant qualifies for the homestead exemption in
17 such succeeding years as otherwise provided in sections 77-3501 to
18 77-3529 and section 3 of this act as though a claim were made.

19 (2) For tax year 2008, all persons who apply for a
20 homestead exemption provided in section 3 of this act shall file
21 an application pursuant to section 77-3512. For tax year 2009 and
22 subsequent tax years, if an owner has been granted a homestead
23 exemption as provided in section 3 of this act, no reapplication
24 need be filed for succeeding years, in which case the county
25 assessor shall determine whether the claimant qualifies for the

1 homestead exemption in such succeeding years as otherwise provided
 2 in sections 77-3501 to 77-3529 and section 3 of this act as though
 3 a claim were made.

4 ~~(2)~~ (3) It shall be the duty of each claimant who
 5 wants the homestead exemption provided in subdivision (1)(b)(i) of
 6 section 77-3508 to file an application therefor with the county
 7 assessor on or before June 30 of each year. Failure to do so shall
 8 constitute a waiver of the exemption for such year, except that the
 9 county board of the county in which the homestead is located may,
 10 by majority vote, extend the deadline to on or before July 20 of
 11 each year. An extension shall not be granted to an applicant who
 12 received an extension in the immediately preceding year.

13 Sec. 13. Section 77-3514, Revised Statutes Cumulative
 14 Supplement, 2006, is amended to read:

15 77-3514 A claimant who is the owner of a homestead which
 16 has been granted an exemption under sections 77-3507 to 77-3509,
 17 except subdivision (1)(b)(i) of section 77-3508 and section 3 of
 18 this act, shall certify to the county assessor on or before June
 19 30 of each year that a change in the homestead exemption status
 20 has occurred or that no change in the homestead exemption status
 21 has occurred. The county board of the county in which the homestead
 22 is located may, by majority vote, extend the deadline to on or
 23 before July 20 of each year. An extension shall not be granted to
 24 an applicant who received an extension in the immediately preceding
 25 year. For purposes of this section, change in the homestead

1 exemption status shall include any change in the name of the owner,
2 ownership, residence, occupancy, marital status, veteran status, or
3 rating by the United States Department of Veterans Affairs or any
4 other change that would affect the qualification for or type of
5 exemption granted, except income checked by the Tax Commissioner
6 under section 77-3517. The certificate shall require the attachment
7 of an income statement as prescribed by the Tax Commissioner fully
8 accounting for all household income. The certification and the
9 information contained on any attachments to the certification shall
10 be confidential and available to tax officials only. In addition, a
11 claimant who is the owner of a homestead which has been granted an
12 exemption under sections 77-3507 to 77-3509 may notify the county
13 assessor by August 15 of each year of any change in the homestead
14 exemption status occurring in the preceding portion of the calendar
15 year as a result of a transfer of the homestead exemption pursuant
16 to sections 77-3509.01 and 77-3509.02. If by his or her failure to
17 give such notice any property owner permits the allowance of the
18 homestead exemption for any year, or in the year of application
19 in the case of transfers pursuant to sections 77-3509.01 and
20 77-3509.02, after the homestead exemption status of such property
21 has changed, an amount equal to the amount of the taxes lawfully
22 due but not paid by reason of such unlawful and improper allowance
23 of homestead exemption, together with penalty and interest on such
24 total sum as provided by statute on delinquent ad valorem taxes,
25 shall be due and shall upon entry of the amount thereof on the

1 books of the county treasurer be a lien on such property while
2 unpaid. Such lien may be enforced in the manner provided for
3 liens for other delinquent taxes. Any person who has permitted the
4 improper and unlawful allowance of such homestead exemption on his
5 or her property shall, as an additional penalty, also forfeit his
6 or her right to a homestead exemption on any property in this state
7 for the two succeeding years.

8 Sec. 14. Section 77-3516, Reissue Revised Statutes of
9 Nebraska, is amended to read:

10 77-3516 The county assessor shall examine each
11 application for homestead exemption filed with him or her for an
12 exemption pursuant to sections 77-3507 to 77-3509 or section 3 of
13 this act and shall determine, except for the income requirements,
14 whether or not such application should be approved or rejected. If
15 the application is approved, the county assessor shall mark the
16 same approved and sign the application. In case he or she finds
17 that the exemption should not be allowed by reason of not being in
18 conformity to law, the county assessor shall mark the application
19 rejected and state thereon the reason for such rejection and sign
20 the application. In any case when the county assessor rejects an
21 application for exemption, he or she shall notify the applicant
22 of such action by mailing written notice to the applicant at the
23 address shown in the application, which notice shall be mailed not
24 later than July 31 of each year, except that in cases of a change
25 in ownership or occupancy from January 1 through August 15 or a

1 late application authorized by the county board, the notice shall
2 be sent within a reasonable time. The notice shall be on forms
3 prescribed by the Tax Commissioner.

4 Sec. 15. Section 77-3521, Reissue Revised Statutes of
5 Nebraska, is amended to read:

6 77-3521 It shall be the duty of the Tax Commissioner to
7 adopt and promulgate rules and regulations for the information and
8 guidance of the county assessors and county boards of equalization,
9 not inconsistent with sections 77-3501 to 77-3529 and section 3
10 of this act, affecting the application, hearing, assessment, or
11 equalization of property which is claimed to be entitled to the
12 exemption granted by such sections.

13 Sec. 16. Section 77-3522, Reissue Revised Statutes of
14 Nebraska, is amended to read:

15 77-3522 (1) Any person who makes any false or fraudulent
16 claim for exemption or any false statement or false representation
17 of a material fact in support of such claim or any person who
18 assists another in the preparation of any such false or fraudulent
19 claim or enters into any collusion with another by the execution of
20 a fictitious deed or other instrument for the purpose of obtaining
21 unlawful exemption under sections 77-3501 to 77-3529 and section 3
22 of this act shall be guilty of a Class II misdemeanor and shall
23 be subject to a forfeiture of any such exemption for a period of
24 two years from the date of conviction. Any person who shall make
25 an oath or affirmation to any false or fraudulent application for

1 homestead exemption knowing the same to be false or fraudulent
2 shall be guilty of a Class I misdemeanor.

3 (2) In addition to the penalty provided in subsection
4 (1) of this section, if any person files a claim for exemption
5 as provided in section 77-3507, 77-3508, or 77-3509 or section 3
6 of this act which is excessive due to misstatements by the owner
7 filing such claim, the claim may be disallowed in full and, if the
8 claim has been allowed, an amount equal to the amount of taxes
9 lawfully due but not paid by reason of such unlawful and improper
10 allowance of homestead exemption shall be due and shall upon entry
11 of the amount thereof on the books of the county treasurer be a
12 lien on such property until paid and a penalty equal to the amount
13 of taxes lawfully due but claimed for exemption shall be assessed.

14 Sec. 17. Section 77-3523, Reissue Revised Statutes of
15 Nebraska, is amended to read:

16 77-3523 The county treasurer shall, on or before November
17 30 of each year, certify to the Tax Commissioner the total tax
18 revenue that will be lost to all taxing agencies within his or
19 her county from taxes levied and assessed in that year because
20 of exemptions allowed under ~~Chapter 77, article 35, sections~~
21 77-3501 to 77-3529 and section 3 of this act, multiplied by the
22 aggregate assessment sales ratio calculated by the Property Tax
23 Administrator for all single-family residential real property in
24 the county for the current year after adjustments by the Tax
25 Equalization and Review Commission, except that any assessment

1 sales ratio greater than 100 or any assessment sales ratio that
2 complies with the standards of equalization as determined by
3 the commission shall be deemed to be 100 for such purpose. The
4 county treasurer may amend the certification to show any change
5 or correction in the total tax that will be lost until May 30 of
6 the next succeeding year. If a homestead exemption is approved,
7 denied, or corrected by the Tax Commissioner under subsection (2)
8 of section 77-3517 after May 1 of the next year, the county
9 treasurer shall prepare and submit amended reports to the Tax
10 Commissioner and the political subdivisions covering any affected
11 year and shall adjust the reimbursement to the county and the
12 other political subdivisions by adjusting the reimbursement due
13 under this section in later years. The Tax Commissioner shall, on
14 or before January 1 next following such certification or within
15 thirty days of any amendment to the certification, notify the
16 Director of Administrative Services of the amount so certified to
17 be reimbursed by the state. Reimbursement of the funds lost shall
18 be made to each county according to the certification and shall
19 be distributed in six as nearly as possible equal monthly payments
20 on the last business day of each month beginning in January. The
21 State Treasurer shall, on the business day preceding the last
22 business day of each month, notify the Director of Administrative
23 Services of the amount of funds available in the General Fund for
24 payment purposes. The Director of Administrative Services shall, on
25 the last business day of each month, draw warrants against funds

1 appropriated. Out of the amount so received the county treasurer
2 shall distribute to each of the taxing agencies within his or
3 her county the full amount so lost by such agency, multiplied by
4 the aggregate assessment sales ratio calculated by the Property
5 Tax Administrator for all single-family residential real property
6 in the county for the current year after adjustments by the
7 commission, except that any assessment sales ratio greater than 100
8 or any assessment sales ratio that complies with the standards of
9 equalization as determined by the commission shall be deemed to be
10 100 for such purpose, except that one percent of such amount shall
11 be deposited in the county general fund and that the amount due
12 a Class V school district shall be paid to the district and the
13 county shall be compensated pursuant to section 14-554. Each taxing
14 agency shall, in preparing its annual or biennial budget, take into
15 account the amount to be received under this section.

16 Sec. 18. Section 77-3529, Reissue Revised Statutes of
17 Nebraska, is amended to read:

18 77-3529 If any application for exemption pursuant to
19 sections 77-3501 to 77-3529 and section 3 of this act is denied
20 and the applicant would be qualified for any other exemption under
21 such sections, then such denied application shall be treated as
22 an application for the highest exemption for which qualified. Any
23 additional documentation necessary for such other exemption shall
24 be submitted to the county assessor within a reasonable time after
25 receipt of the notice of denial.

1 Sec. 19. Section 77-5023, Revised Statutes Cumulative
2 Supplement, 2006, is amended to read:

3 77-5023 (1) Pursuant to section 77-5022, the commission
4 shall have the power to increase or decrease the value of a class
5 or subclass of real property in any county or taxing authority
6 or of real property valued by the state so that all classes
7 or subclasses of real property in all counties fall within an
8 acceptable range.

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

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

20 (3) Any increase or decrease shall cause the indicator of
21 central tendency of assessment utilized by the commission to be at
22 the midpoint of the applicable acceptable range.

23 (4) Any decrease or increase to a subclass of property
24 shall also cause the indicator of central tendency utilized by the
25 commission for the class from which the subclass is drawn to be

1 within the applicable acceptable range.

2 (5) Whether or not an established indicator of central
3 tendency falls within an acceptable range or at the midpoint of
4 an acceptable range may be determined to a reasonable degree
5 of certainty relying upon generally accepted mass appraisal
6 techniques.

7 Sec. 20. Section 79-1016, Revised Statutes Cumulative
8 Supplement, 2006, as affected by Referendum 2006, No. 422, is
9 amended to read:

10 79-1016 (1) On or before August 25, the county assessor
11 shall certify to the Property Tax Administrator the total taxable
12 value by school district in the county for the current assessment
13 year on forms prescribed by the Property Tax Administrator.
14 The county assessor may amend the filing for changes made to
15 the taxable valuation of the school district in the county if
16 corrections or errors on the original certification are discovered.
17 Amendments shall be certified to the Property Tax Administrator on
18 or before September 30.

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

1 Act, shall reflect as nearly as possible state aid value as defined
2 in subsection (3) of this section. The Property Tax Administrator
3 shall notify each school district and each local system of its
4 adjusted valuation for the current assessment year by class of
5 property on or before October 10. Establishment of the adjusted
6 valuation shall be based on the taxable value certified by the
7 county assessor for each school district in the county adjusted by
8 the determination of the level of value for each school district
9 from an analysis of the comprehensive assessment ratio study or
10 other studies developed by the Property Tax Administrator, in
11 compliance with professionally accepted mass appraisal techniques,
12 as required by section 77-1327. The Property Tax Administrator
13 shall adopt and promulgate rules and regulations setting forth
14 standards for the determination of level of value for school aid
15 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 sixty-five percent of actual value as provided in sections 77-1359
21 to 77-1363. For agricultural and horticultural land that receives
22 special valuation pursuant to section 77-1344, ~~seventy-five~~
23 sixty-five percent of special valuation as defined in section
24 77-1343; and

25 (c) For personal property, the net book value as defined

1 in section 77-120.

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

21 (5) On or before November 10, any local system or
22 county official may file with the Property Tax Administrator a
23 written request for a nonappealable correction of the adjusted
24 valuation due to clerical error as defined in section 77-128 or,
25 for agricultural and horticultural land, assessed value changes by

1 reason of land qualified or disqualified for special use valuation
2 pursuant to sections 77-1343 to 77-1348. On or before the following
3 January 1, the Property Tax Administrator shall approve or deny the
4 request and, if approved, certify the corrected adjusted valuations
5 resulting from such action to the State Department of Education.

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

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

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

15 Sec. 21. Original sections 77-3501, 77-3506.03,
16 77-3509.01, 77-3509.02, 77-3509.03, 77-3510, 77-3511, 77-3512,
17 77-3516, 77-3521, 77-3522, 77-3523, and 77-3529, Reissue Revised
18 Statutes of Nebraska, sections 77-201, 77-3506.02, 77-3513,
19 77-3514, and 77-5023, Revised Statutes Cumulative Supplement, 2006,
20 and section 79-1016, Revised Statutes Cumulative Supplement, 2006,
21 as affected by Referendum 2006, No. 422, are repealed.