

LEGISLATURE OF NEBRASKA

ONE HUNDREDTH LEGISLATURE

SECOND SESSION

**LEGISLATIVE BILL 897**

Introduced by Janssen, 15.

Read first time January 11, 2008

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend section  
2 77-1502.01, Reissue Revised Statutes of Nebraska,  
3 sections 77-123, 77-1301, 77-1303, 77-1315, 77-1315.01,  
4 77-1317, 77-1318, 77-1502, 77-1507, 77-1510, 77-1613.04,  
5 77-3506.02, 77-5019, 77-5024.01, 77-5027, and 77-5029,  
6 Revised Statutes Cumulative Supplement, 2006, and  
7 sections 77-1311.03, 77-1345, 77-1504, 77-1514, and  
8 77-5028, Revised Statutes Supplement, 2007; to change and  
9 eliminate provisions relating to property tax assessment  
10 and equalization; to create the State Property Taxpayer  
11 Referee Division of the Department of Revenue; to  
12 harmonize provisions; to provide an operative date;  
13 to repeal the original sections; and to outright  
14 repeal section 77-1504.01, Revised Statutes Cumulative

1 Supplement, 2006.

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

1           Section 1. Section 77-123, Revised Statutes Cumulative  
2 Supplement, 2006, is amended to read:

3           77-123 Omitted property means, for the current tax year,  
4 any taxable real property that was not assessed on March ~~19~~ 12 and  
5 any taxable tangible personal property that was not assessed  
6 on May 1. Omitted property also means any taxable real or  
7 tangible personal property that was not assessed for any prior  
8 tax year. Omitted property does not include property exempt under  
9 subdivisions (1)(a) through (d) of section 77-202, listing errors  
10 of an item of property on the assessment roll of the county  
11 assessor, or clerical errors as defined in section 77-128.

12           Sec. 2. Section 77-1301, Revised Statutes Cumulative  
13 Supplement, 2006, is amended to read:

14           77-1301 (1) All real property in this state subject to  
15 taxation shall be assessed as of January 1 at 12:01 a.m., which  
16 assessment shall be used as a basis of taxation until the next  
17 assessment.

18           (2) The county assessor shall complete the assessment of  
19 real property on or before March ~~19~~ 12 of each year.

20           Sec. 3. Section 77-1303, Revised Statutes Cumulative  
21 Supplement, 2006, is amended to read:

22           77-1303 (1) On or before March ~~19~~ 12 of each year, the  
23 county assessor or county clerk shall make up an assessment roll of  
24 the taxable real property in the county.

25           (2) The county assessor or county clerk shall enter in

1 the proper column, opposite each respective parcel, the name of the  
2 owner thereof so far as he or she is able to ascertain the same.  
3 The assessment roll shall contain columns in which may be shown the  
4 number of acres or lots and the value thereof, the improvements  
5 and the value thereof, the total value of the acres or lots and  
6 improvements, and the improvements on leased lands and the value  
7 and owner thereof and such other columns as may be required.

8           Sec. 4. Section 77-1311.03, Revised Statutes Supplement,  
9 2007, is amended to read:

10           77-1311.03 On or before March ~~19~~ 12 of each year, each  
11 county assessor shall conduct a systematic inspection and review  
12 by class or subclass of a portion of the taxable real property  
13 parcels in the county for the purpose of achieving uniform and  
14 proportionate valuations and assuring that the real property record  
15 data accurately reflects the property. The county assessor shall  
16 adjust the value of all other taxable real property parcels by  
17 class or subclass in the county so that the value of all real  
18 property is uniform and proportionate. The county assessor shall  
19 determine the portion to be inspected and reviewed each year to  
20 assure that all parcels of real property in the county have been  
21 inspected and reviewed no less frequently than every six years.

22           Sec. 5. Section 77-1315, Revised Statutes Cumulative  
23 Supplement, 2006, is amended to read:

24           77-1315 (1) The county assessor shall, after March ~~19~~ 12  
25 and on or before ~~June~~ May 1, implement adjustments to the real

1 property assessment roll for actions of the Tax Equalization and  
2 Review Commission.

3 (2) On or before ~~June 1~~, May 10, the county assessor  
4 shall notify the owner of record as of ~~May~~ April 20 of every item  
5 of real property which has been assessed at a value different  
6 than in the previous year. Such notice shall be given by  
7 first-class mail addressed to such owner's last-known address.  
8 It shall identify the item of real property and state the old  
9 and new valuation, the date of convening of the county board of  
10 equalization, the dates for filing a protest, and the average level  
11 of value of all classes and subclasses of real property in the  
12 county as determined by the Tax Equalization and Review Commission.

13 (3) Immediately upon completion of the assessment roll,  
14 the county assessor shall post the taxable value of all parcels of  
15 real property and articles of tangible taxable personal property on  
16 the county web site, if any, and shall cause to be published in a  
17 newspaper of general circulation in the county a certification that  
18 the assessment roll is complete and notices of valuation changes  
19 have been mailed and posted on the county assessor's web site, if  
20 any, and provide the final date for filing valuation protests with  
21 the county board of equalization.

22 (4) The county assessor shall annually, on or before ~~June~~  
23 May 6, post in his or her office and, as designated by the county  
24 board, mail to a newspaper of general circulation and to licensed  
25 broadcast media in the county the assessment ratios as found

1 in his or her county as determined by the Tax Equalization and  
2 Review Commission and any other statistical measures, including,  
3 but not limited to, the assessment-to-sales ratio, the coefficient  
4 of dispersion, and the price-related differential.

5           Sec. 6. Section 77-1315.01, Revised Statutes Cumulative  
6 Supplement, 2006, is amended to read:

7           77-1315.01 After March ~~19~~ 12 and on or before July  
8 ~~25 or on or before~~ August 10, ~~in counties that have adopted~~  
9 ~~a resolution to extend the deadline for hearing protests under~~  
10 ~~section 77-1502,~~ the county assessor shall report to the county  
11 board of equalization any overvaluation or undervaluation of any  
12 real property. The county board of equalization shall consider the  
13 report in accordance with section 77-1504.

14           The current year's assessed valuation of any real  
15 property shall not be changed by the county assessor after March ~~19~~  
16 12 except by action of the Tax Equalization and Review Commission  
17 or the county board of equalization.

18           Sec. 7. Section 77-1317, Revised Statutes Cumulative  
19 Supplement, 2006, is amended to read:

20           77-1317 It shall be the duty of the county assessor to  
21 report to the county board of equalization all real property in his  
22 or her county that, for any reason, was omitted from the assessment  
23 roll for the current year, after March ~~19,~~ 12, or any former year.  
24 The assessment shall be made by the county board of equalization  
25 in accordance with sections 77-1504 and 77-1507. After county board

1 of equalization action pursuant to section 77-1504 or 77-1507,  
2 the county assessor shall correct the assessment and tax rolls as  
3 provided in section 77-1613.02. No real property shall be assessed  
4 for any prior year under this section when such real property has  
5 changed ownership otherwise than by will, inheritance, or gift.

6           Sec. 8. Section 77-1318, Revised Statutes Cumulative  
7 Supplement, 2006, is amended to read:

8           77-1318 All taxes charged under section 77-1317 shall be  
9 exempt from any back interest or penalty and shall be collected in  
10 the same manner as other taxes levied upon real estate, except for  
11 taxes charged on improvements to real property made after September  
12 1, 1980. Interest at the rate provided in section 77-207 and the  
13 following penalties and interest on penalties for late reporting or  
14 failure to report such improvements pursuant to section 77-1318.01  
15 shall be collected in the same manner as other taxes levied  
16 upon real property. The penalty for late reporting or failure to  
17 report improvements made to real property after September 1, 1980,  
18 shall be as follows: (1) A penalty of twelve percent of the tax  
19 due on the improvements for each taxing period for improvements  
20 voluntarily filed or reported after March ~~19~~ 12 has passed; and  
21 (2) a penalty of twenty percent of the tax due on improvements  
22 for each taxing period for improvements not voluntarily reported  
23 for taxation purposes after March ~~19~~ 12 has passed. Interest at  
24 the rate specified in section 45-104.01, as such rate may from  
25 time to time be adjusted by the Legislature, shall be assessed

1 upon such penalty from the date of delinquency of the tax until  
2 paid. No penalty excluding interest shall be charged in excess  
3 of one thousand dollars per year. For purposes of this section,  
4 improvement shall mean any new construction of or change to an item  
5 of real property as defined in section 77-103.

6 Any additional taxes, penalties, or interest on penalties  
7 imposed pursuant to this section may be appealed in the same manner  
8 as appeals are made under section 77-1233.06.

9 Sec. 9. Section 77-1345, Revised Statutes Supplement,  
10 2007, is amended to read:

11 77-1345 (1) An applicant seeking special valuation under  
12 section 77-1344 shall make application to the county assessor on or  
13 before ~~June 30~~ May 31 of the first year in which such valuation is  
14 requested.

15 (2) (a) The application shall be made upon forms  
16 prescribed by the Tax Commissioner and available from the county  
17 assessor and shall include such information as may reasonably be  
18 required to determine the eligibility of the applicant and the  
19 land.

20 (b) The application shall be signed by any one of the  
21 following:

22 (i) The applicant;

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

25 (iii) The guardian or conservator of the applicant or the



1 executor or administrator of the applicant's estate.

2 (c) The assessor shall not approve an application signed  
3 by a person whose authority to sign is not a matter of public  
4 record in the county unless there is filed with the assessor a true  
5 copy of the deed, contract of sale, power of attorney, lease, or  
6 other appropriate instrument evidencing the signer's qualification  
7 pursuant to subdivision (2)(b) of this section.

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

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

15 77-1502 (1) The county board of equalization shall meet  
16 for the purpose of reviewing and deciding written protests filed  
17 pursuant to this section beginning on or after ~~June~~ May 1 and  
18 ending on or before ~~July 25~~ August 10 of each year. Protests  
19 regarding real property or tangible taxable personal property shall  
20 be signed and filed after the county assessor's completion of  
21 the real property assessment roll required by section 77-1315 and  
22 on or before May 31. ~~June 30.~~ For protests of real property, a  
23 protest shall be filed for each parcel. ~~Protests regarding tangible~~  
24 ~~personal property shall be signed and filed on or before the last~~  
25 ~~date for filing the return required by section 77-1229. The county~~

1 board in a county with a population of more than one hundred  
2 thousand inhabitants based upon the most recent federal decennial  
3 census may adopt a resolution to extend the deadline for hearing  
4 protests from July 25 to August 10. The resolution must be adopted  
5 before July 25 and it will affect the time for hearing protests for  
6 that year only. By adopting such resolution, such county waives any  
7 right to petition the Tax Equalization and Review Commission for  
8 adjustment of a class or subclass of real property under section  
9 77-1504.01 for that year.

10 (2) Each protest shall be signed and filed in triplicate  
11 with the county clerk of the county where the property is assessed.  
12 The protest shall contain or have attached a statement of the  
13 reason or reasons why the requested change should be made and a  
14 description of the property to which the protest applies. If the  
15 property is real property, a description of each parcel shall be  
16 provided. If the property is tangible personal property, a physical  
17 description of the property under protest shall be provided. If  
18 the protest does not contain or have attached the statement of  
19 the reason or reasons for the protest or the description of the  
20 property, the protest shall be dismissed by the county board of  
21 equalization.

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

25 (4) The county clerk or county assessor shall prepare a

1 separate report on each protest. The report shall include (a) a  
2 description of the property to which the protest applies, (b) any  
3 recommendation of the county assessor for action on the protest,  
4 (c) if a state referee is used, the ~~recommendation~~ recommended  
5 order of the referee, (d) the date the county board of equalization  
6 or the state referee heard the protest, (e) the decision made by  
7 the county board of equalization, (f) the date of the ~~decision,~~  
8 order, and (g) the date notice of the ~~decision~~ order was mailed  
9 to the protester. The report shall contain, or have attached to  
10 it, a statement, signed by the chairperson of the county board of  
11 equalization or the state referee, describing the basis upon which  
12 the ~~board's decision~~ order was made. The report shall have attached  
13 to it a copy of that portion of the property record file which  
14 substantiates calculation of the protested value unless the county  
15 assessor certifies to the county board of equalization that a copy  
16 is maintained in either electronic or paper form in his or her  
17 office. One copy of the report, if prepared by the county clerk,  
18 shall be given to the county assessor on or before August 2, 18.  
19 The county assessor shall have no authority to make a change in the  
20 assessment rolls until there is in his or her possession a report  
21 which has been completed in the manner specified in this section.  
22 If the county assessor deems a report submitted by the county clerk  
23 incomplete, the county assessor shall return the same to the county  
24 clerk for proper preparation.

25 (5) On or before ~~August 2, or on or~~ before August 18,

1 in a county that has adopted a resolution to extend the deadline  
2 for hearing protests, the county clerk shall mail to the protester  
3 written notice of the ~~board's decision.~~ order. The notice shall  
4 contain a statement advising the protester that a report of the  
5 ~~board's decision~~ order is available at the county clerk's or county  
6 assessor's office, whichever is appropriate, and that a copy of the  
7 report may be used to complete an appeal to the Tax Equalization  
8 and Review Commission.

9           Sec. 11. Section 77-1502.01, Reissue Revised Statutes of  
10 Nebraska, is amended to read:

11           77-1502.01 In all counties the county board of  
12 equalization may utilize the services of the State Property  
13 Taxpayer Referee Division. ~~appoint one or more suitable persons~~  
14 ~~to act as referees.~~ The compensation of a referee shall be fixed  
15 by the county board and shall be payable from the general fund  
16 of the county. The county board of equalization may direct that  
17 any protest filed in accordance with section 77-1502, shall be  
18 heard in the first instance by the referee in the manner provided  
19 for the hearing of protests by the county board of equalization.  
20 ~~Upon the conclusion of the hearing in each case, the referee shall~~  
21 ~~transmit to the county board of equalization all papers relating to~~  
22 ~~the case, together with his or her findings and recommendations in~~  
23 ~~writing.~~ The county board of equalization, after considering all  
24 papers relating to the protest and the findings and recommendations  
25 of the referee, may make the order recommended by the referee

1 or any other order in the judgment of the board of equalization  
2 required by the findings of the referee, or may hear additional  
3 testimony, or may set aside such findings and hear the protest  
4 anew.

5           Sec. 12. (1) A division of state government to be known  
6 as the State Property Taxpayer Referee Division of the Department  
7 of Revenue is established. The division shall, at the request of  
8 any county, gather evidence, meet with the parties to discuss the  
9 issues, settle differences, and hear any protest or protests filed  
10 in accordance with section 77-1502. Protests shall be referred to  
11 the division by the county board of equalization in whole or in  
12 part as the county board of equalization sees fit no later than  
13 June 10 of the tax year.

14           (2) State referees employed in the division may be  
15 employees of the division or contracted for by the Department  
16 of Revenue. State referees shall have training in appraisal and  
17 dispute resolution.

18           (3) A state referee shall address each protest assigned  
19 to him or her, conduct meetings between the parties, allow the  
20 taxpayer and the county present evidence relevant to the issues  
21 presented, and conduct any necessary hearing or hearings. Upon  
22 the conclusion of the hearing in each case, the referee shall  
23 consider the relevant evidence, and transmit to the county board of  
24 equalization all papers relating to the case, together with his or  
25 her findings and recommended order in writing on or before July 25.

1           (4) The Tax Commissioner may adopt and promulgate rules  
2 and regulations to carry out this section.

3           Sec. 13. Section 77-1504, Revised Statutes Supplement,  
4 2007, is amended to read:

5           77-1504 The county board of equalization may meet on  
6 or after ~~June~~ May 1 and on or before ~~July 25, or on or before~~  
7 August 10, ~~if the board has adopted a resolution to extend the~~  
8 ~~deadline for hearing protests under section 77-1502,~~ to consider  
9 and correct the current year's assessment of any real property  
10 which has been undervalued or overvalued. The board shall give  
11 notice of the assessed value to the record owner or agent at his or  
12 her last-known address.

13           The county board of equalization in taking action  
14 pursuant to this section may only consider the report of the county  
15 assessor pursuant to section 77-1315.01.

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

18           The action of the county board of equalization may be  
19 protested to the board within thirty days after the mailing of  
20 the notice required by this section. If no protest is filed, the  
21 action of the board shall be final. If a protest is filed, the  
22 county board of equalization shall hear the protest in the manner  
23 prescribed in section 77-1502, except that all protests shall be  
24 heard and decided on or before ~~September 15 or on or before~~  
25 September 30, ~~if the county has adopted a resolution to extend~~

1 ~~the deadline for hearing protests under section 77-1502.~~ Within  
2 seven days after the county board of equalization's final decision,  
3 the county clerk shall mail to the protester written notice of  
4 the decision. The notice shall contain a statement advising the  
5 protester that a report of the decision is available at the county  
6 clerk's or county assessor's office, whichever is appropriate, and  
7 that a copy of the report may be used to complete an appeal to the  
8 Tax Equalization and Review Commission.

9           The action of the county board of equalization upon a  
10 protest filed pursuant to this section may be appealed to the Tax  
11 Equalization and Review Commission on or before ~~October 15 or on or~~  
12 ~~before October 30.~~ if the county has adopted a resolution to extend  
13 ~~the deadline for hearing protests under section 77-1502.~~

14           Sec. 14. Section 77-1507, Revised Statutes Cumulative  
15 Supplement, 2006, is amended to read:

16           77-1507 (1) The county board of equalization may meet at  
17 any time for the purpose of assessing any omitted real property  
18 that was not reported to the county assessor pursuant to section  
19 77-1318.01 and for correction of clerical errors as defined in  
20 section 77-128 that result in a change of assessed value. The  
21 county board of equalization shall give notice of the assessed  
22 value of the real property to the record owner or agent at his or  
23 her last-known address. For real property which has been omitted in  
24 the current year, the county board of equalization shall not send  
25 notice pursuant to this section on or before ~~June~~ May 1.

1           Protests of the assessed value proposed for omitted real  
2 property pursuant to this section or a correction for clerical  
3 errors shall be filed with the county board of equalization within  
4 thirty days after the mailing of the notice. All provisions of  
5 section 77-1502 except dates for filing a protest, the period for  
6 hearing protests, and the date for mailing notice of the county  
7 board of equalization's decision are applicable to any protest  
8 filed pursuant to this section.

9           (2) The county clerk shall, within seven days after the  
10 board's final decision, send:

11           (a) For protested action, a notification to the protester  
12 of the board's final action advising the protester that a report  
13 of the board's final decision is available at the county clerk's  
14 or county assessor's office, whichever is appropriate, and that a  
15 copy of the report may be used to complete an appeal to the Tax  
16 Equalization and Review Commission; and

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

23           (3) The action of the county board of equalization upon  
24 a protest filed pursuant to this section may be appealed to the  
25 Tax Equalization and Review Commission within thirty days after the



1 board's final decision.

2 (4) Improvements to real property which were properly  
3 reported to the county assessor pursuant to section 77-1318.01 for  
4 the current year and were not added to the assessment roll by the  
5 county assessor on or before March ~~19~~ 12 shall only be added to the  
6 assessment roll by the county board of equalization from ~~June~~ May  
7 1 through ~~July 25~~. ~~In counties that have adopted a resolution to~~  
8 ~~extend the deadline for hearing protests under section 77-1502, the~~  
9 ~~deadline of July 25 shall be extended to August 10.~~

10 Sec. 15. Section 77-1510, Revised Statutes Cumulative  
11 Supplement, 2006, is amended to read:

12 77-1510 Any action of the county board of equalization  
13 pursuant to section 77-1502 may be appealed to the Tax Equalization  
14 and Review Commission in accordance with section 77-5013 on or  
15 before ~~August 24 or on or before September 10.~~ if the county has  
16 adopted a resolution to extend the deadline for hearing protests  
17 under section 77-1502.

18 Sec. 16. Section 77-1514, Revised Statutes Supplement,  
19 2007, is amended to read:

20 77-1514 The county assessor shall prepare abstracts of  
21 the property assessment rolls of locally assessed property of  
22 his or her county on forms prescribed and furnished by the Tax  
23 Commissioner. The county assessor shall file the real property  
24 abstract with the Property Tax Administrator on or before March ~~19~~  
25 12 and the personal property abstract on or before June 15. The

1 abstracts shall show the taxable value of real or personal property  
2 in the county as determined by the county assessor and any other  
3 information as required by the Property Tax Administrator. The  
4 Property Tax Administrator, upon written request from the county  
5 assessor, may for good cause shown extend the final filing due date  
6 for the real property abstract and the statutory deadlines provided  
7 in section 77-5027. The Property Tax Administrator may extend the  
8 statutory deadline in section 77-5028 for a county if the deadline  
9 is extended for that county.

10           Sec. 17. Section 77-1613.04, Revised Statutes Cumulative  
11 Supplement, 2006, is amended to read:

12           77-1613.04 The county assessor after July 25, ~~or after~~  
13 August 10, ~~in counties that have adopted a resolution to extend~~  
14 ~~the deadline for hearing protests under section 77-1502,~~ and with  
15 approval of the county board of equalization shall correct the  
16 assessment roll and the tax list, if necessary, in the case of  
17 a clerical error as defined in section 77-128 that results in a  
18 change in the value of the real property. Clerical errors that  
19 do not result in a change of value on the assessment roll may be  
20 corrected at any time by the county assessor. All corrections to  
21 the tax list shall be made as provided in section 77-1613.02.

22           Sec. 18. Section 77-3506.02, Revised Statutes Cumulative  
23 Supplement, 2006, is amended to read:

24           77-3506.02 After county board of equalization action  
25 pursuant to ~~sections 77-1502 to 77-1504.01~~ section 77-1502 and

1 on or before September 1 each year, the county assessor shall  
2 certify to the Department of Revenue the average assessed value of  
3 single-family residential property in the county for the current  
4 year for purposes of sections 77-3507 to 77-3509.

5           The county assessor shall determine the current average  
6 assessed value of single-family residential property from all  
7 real property records containing dwellings, mobile homes, and  
8 duplexes all of which are designed for occupancy as single-family  
9 residential property and any associated land not to exceed one  
10 acre.

11           The county assessor shall also report to the Department  
12 of Revenue the computed exempt amounts pursuant to section  
13 77-3501.01.

14           Sec. 19. Section 77-5019, Revised Statutes Cumulative  
15 Supplement, 2006, is amended to read:

16           77-5019 (1) Any party aggrieved by a final decision in  
17 a case appealed to the commission, any party aggrieved by a final  
18 decision of the commission on a petition, or any party aggrieved  
19 by an order of the commission issued pursuant to section 77-5020  
20 or sections 77-5023 to 77-5028 shall be entitled to judicial  
21 review in the Court of Appeals. Upon request of the county, the  
22 Attorney General may appear and represent the county or political  
23 subdivision in cases in which the commission is not a party.  
24 Nothing in this section shall be deemed to prevent resort to other  
25 means of review, redress, or relief provided by law.

1           (2) (a) Proceedings for review shall be instituted by  
2 filing a petition and the appropriate docket fees in the Court  
3 of Appeals within thirty days after the date on which a final  
4 appealable order is entered by the commission. All parties of  
5 record shall be made parties to the proceedings for review. The  
6 commission shall only be made a party of record if the action  
7 complained of is an order issued by the commission pursuant to  
8 section ~~77-1504.01~~ ~~or~~ 77-5020 or sections 77-5023 to 77-5028.  
9 Summons shall be served on all parties within thirty days after  
10 the filing of the petition in the manner provided for service  
11 of a summons in section 25-510.02. The court, in its discretion,  
12 may permit other interested persons to intervene. No bond or  
13 undertaking is required for an appeal to the Court of Appeals.

14           (b) A petition for review shall set forth: (i) The name  
15 and mailing address of the petitioner; (ii) the name and mailing  
16 address of the county whose action is at issue or the commission;  
17 (iii) identification of the final decision at issue together with  
18 a duplicate copy of the final decision; (iv) the identification of  
19 the parties in the case that led to the final decision; (v) the  
20 facts to demonstrate proper venue; (vi) the petitioner's reasons  
21 for believing that relief should be granted; and (vii) a request  
22 for relief, specifying the type and extent of the relief requested.

23           (3) The filing of the petition or the service of summons  
24 upon the commission shall not stay enforcement of a decision. The  
25 commission may order a stay. The court may order a stay after

1 notice of the application for the stay to the commission and to  
2 all parties of record. The court may require the party requesting  
3 the stay to give bond in such amount and conditioned as the court  
4 directs.

5 (4) Upon receipt of a petition the date for submission  
6 of the official record shall be determined by the court. The  
7 commission shall prepare a certified copy of the official record of  
8 the proceedings had before the commission in the case. The official  
9 record, unless limited by the written request of the petitioner,  
10 shall include: (a) Notice of all proceedings; (b) any pleadings,  
11 motions, requests, preliminary or intermediate rulings and orders,  
12 and similar correspondence to or from the commission pertaining  
13 to the case; (c) the transcribed record of the hearing before  
14 the commission, including all exhibits and evidence introduced  
15 during the hearing, a statement of matters officially noticed  
16 by the commission during the proceeding, and all proffers of  
17 proof and objections and rulings thereon; and (d) the final order  
18 appealed from. The commission shall charge the petitioner with  
19 the reasonable direct cost or require the petitioner to pay the  
20 cost for preparing the official record for transmittal to the  
21 court in all cases except when the petitioner is not required to  
22 pay a filing fee. If payment is required, payment of the cost,  
23 as estimated by the commission, for preparation of the official  
24 record shall be paid to the commission prior to preparation of the  
25 official record and the commission shall not transmit the official

1 record to the court until payment of the actual costs of its  
2 preparation is received.

3 (5) The review shall be conducted by the court for error  
4 on the record of the commission. If the court determines that  
5 the interest of justice would be served by the resolution of any  
6 other issue not raised before the commission, the court may remand  
7 the case to the commission for further proceedings. The court may  
8 affirm, reverse, or modify the decision of the commission or remand  
9 the case for further proceedings.

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

12 Sec. 20. Section 77-5024.01, Revised Statutes Cumulative  
13 Supplement, 2006, is amended to read:

14 77-5024.01 The commission shall give notice of the time  
15 and place of the first meeting held pursuant to ~~sections 77-1504.01~~  
16 ~~and section~~ section 77-5026 by publication in a newspaper of general  
17 circulation in the State of Nebraska. Such notice shall contain a  
18 statement that the agenda shall be readily available for public  
19 inspection at the principal office of the commission during normal  
20 business hours. The agenda shall be continually revised to remain  
21 current. The commission may thereafter modify the agenda and need  
22 only provide notice of the meeting to the affected counties in the  
23 manner provided in section ~~77-1504.01~~ ~~or~~ 77-5026. The commission  
24 shall publish in its notice a list of those counties certified  
25 under section 77-5027 as having assessments which may fail to

1 satisfy the requirements of law.

2           Sec. 21. Section 77-5027, Revised Statutes Cumulative  
3 Supplement, 2006, is amended to read:

4           77-5027 (1) The commission shall, pursuant to section  
5 77-5026, raise or lower the valuation of any class or subclass  
6 of real property in a county when it is necessary to achieve  
7 equalization.

8           (2) On or before ~~nineteen~~ sixteen days following  
9 the final filing due date for the abstract of assessment for  
10 real property pursuant to section 77-1514, the Property Tax  
11 Administrator shall prepare and deliver to the commission and to  
12 each county assessor his or her annual reports and opinions.

13           (3) The annual reports and opinions of the Property  
14 Tax Administrator shall contain statistical and narrative reports  
15 informing the commission of the level of value and the quality of  
16 assessment of the classes and subclasses of real property within  
17 the county and a certification of the opinion of the Property  
18 Tax Administrator regarding the level of value and quality of  
19 assessment of the classes and subclasses of real property in the  
20 county.

21           (4) In addition to an opinion of level of value and  
22 quality of assessment in the county, the Property Tax Administrator  
23 may make nonbinding recommendations for consideration by the  
24 commission.

25           (5) The Property Tax Administrator shall employ the

1 methods specified in section 77-112, the comprehensive assessment  
2 ratio study specified in section 77-1327, other statistical  
3 studies, and an analysis of the assessment practices employed  
4 by the county assessor. If necessary to determine the level of  
5 value and quality of assessment in a county, the Property Tax  
6 Administrator may use sales of comparable real property in market  
7 areas similar to the county or area in question or from another  
8 county as indicators of the level of value and the quality of  
9 assessment in a county. The Property Tax Administrator may use  
10 any other relevant information in providing the annual reports and  
11 opinions to the commission.

12           Sec. 22. Section 77-5028, Revised Statutes Supplement,  
13 2007, is amended to read:

14           77-5028 After a hearing conducted pursuant to section  
15 77-5026, the commission shall enter its order based on information  
16 presented to it at the hearing. The order of the commission shall  
17 be sent by certified mail to the county assessor and by regular  
18 mail to the county clerk and chairperson of the county board on or  
19 before ~~May 15~~ April 25 of each year or the date determined by the  
20 Property Tax Administrator if an extension is ordered pursuant to  
21 section 77-1514, unless the offices of the commission are closed,  
22 then the order of the commission shall be sent by the end of the  
23 next day the commission's offices are open. The order shall specify  
24 the percentage increase or decrease and the class or subclass of  
25 real property affected or the corrections or adjustments to be made



1 to each parcel of real property in the class or subclass affected.  
2 The specified changes shall be made by the county assessor to each  
3 parcel of real property in the county so affected.

4 Sec. 23. Section 77-5029, Revised Statutes Cumulative  
5 Supplement, 2006, is amended to read:

6 77-5029 On or before ~~June~~ May 5 of each year, the county  
7 assessor of any county adjusted by an order of the commission shall  
8 recertify the county abstract of assessment to the Property Tax  
9 Administrator. On or before August 1 of each year, the Property Tax  
10 Administrator shall certify to the commission that any order issued  
11 pursuant to sections 77-5023 to 77-5028 was or was not implemented  
12 by the county assessor as of ~~June~~ May 1 of each year pursuant  
13 to section 77-1315. The Property Tax Administrator shall audit the  
14 records of the county assessor to determine whether the orders were  
15 implemented.

16 Sec. 24. This act becomes operative on January 1, 2009.

17 Sec. 25. Original section 77-1502.01, Reissue Revised  
18 Statutes of Nebraska, sections 77-123, 77-1301, 77-1303,  
19 77-1315, 77-1315.01, 77-1317, 77-1318, 77-1502, 77-1507, 77-1510,  
20 77-1613.04, 77-3506.02, 77-5019, 77-5024.01, 77-5027, and 77-5029,  
21 Revised Statutes Cumulative Supplement, 2006, and sections  
22 77-1311.03, 77-1345, 77-1504, 77-1514, and 77-5028, Revised  
23 Statutes Supplement, 2007, are repealed.

24 Sec. 26. The following section is outright repealed:  
25 Section 77-1504.01, Revised Statutes Cumulative Supplement, 2006.