



One Hundred First Legislature - First Session - 2009  
**Introducer's Statement of Intent**  
**LB 121**

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**Chairperson:** Abbie Cornett  
**Committee:** Revenue  
**Date of Hearing:** February 18, 2009

The following constitutes the reasons for this bill and the purposes which are sought to be accomplished thereby:

The State of Nebraska currently assumes the full cost of the assessment function for nine counties. LB 121 provides for the reassumption of the assessment functions of those counties by 2012.

Counties may reassume the assessment function anytime within the three-year phase-in period during which time the county may utilize a temporary stay from budget limitations and levy limit requirements for the sole purpose of covering expenses associated with the cost of the reassumption of assessment function.

A county for which the state has assumed its assessment function will be billed annually by the State of Nebraska during the phase-in period for one-third the cost in 2010-2011, two thirds of the cost in 2011-2012 until 2012 when the State of Nebraska shall relinquish its assumption of the county's assessment function and the county assumes the full cost of the assessment function.

Provision is made for the appointment of a county assessor until the next election.

LB121 has salary and benefits provisions for state assessor employees who transfer in status to county assessor employees.

**Principal Introducer:** \_\_\_\_\_  
**Senator John Wightman**