

AMENDMENTS TO 822

Introduced by Revenue

1 1. Strike the original sections and insert the following
2 new sections:

3 Section 1. Section 77-1315, Revised Statutes Supplement,
4 2011, is amended to read:

5 77-1315 (1) The county assessor shall, after March 19
6 and on or before June 1, implement adjustments to the real
7 property assessment roll for actions of the Tax Equalization
8 and Review Commission, except beginning January 1, 2014, in any
9 county with a population of at least one hundred fifty thousand
10 inhabitants according to the most recent federal decennial census,
11 the adjustments shall be implemented after March 25 and on or
12 before June 1.

13 (2) On or before June 1, in addition to the notice
14 of preliminary valuation sent pursuant to section 77-1301, the
15 county assessor shall notify the owner of record as of May 20 of
16 every item of real property which has been assessed at a value
17 different than in the previous year. Such notice shall be given
18 by first-class mail addressed to such owner's last-known address.
19 It shall identify the item of real property and state the old
20 and new valuation, the date of convening of the county board of
21 equalization, and the dates for filing a protest, and the average
22 level of value of all classes and subclasses of real property
23 in the county as determined by the Tax Equalization and Review

1 ~~Commission.~~

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

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

16 Sec. 2. Original section 77-1315, Revised Statutes
17 Supplement, 2011, is repealed.