

LEGISLATURE OF NEBRASKA
ONE HUNDRED SECOND LEGISLATURE
FIRST SESSION
LEGISLATIVE BILL 162
Final Reading

Introduced by Campbell, 25.

Read first time January 07, 2011

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend section
2 77-1514, Reissue Revised Statutes of Nebraska; to change
3 provisions relating to abstracts of property assessment
4 rolls; and to repeal the original section.
5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-1514, Reissue Revised Statutes of
2 Nebraska, is amended to read:

3 77-1514 The county assessor shall prepare ~~abstracts~~an
4 abstract of the property assessment rolls of locally assessed real
5 property of his or her county on forms prescribed and furnished by
6 the Tax Commissioner. The county assessor shall file the ~~real~~
7 ~~property~~ abstract with the Property Tax Administrator on or before
8 March 19. ~~and the personal property abstract on or before June 15.~~
9 The ~~abstracts~~abstract shall show the taxable value of real ~~or~~
10 ~~personal~~ property in the county as determined by the county assessor
11 and any other information as required by the Property Tax
12 Administrator. The Property Tax Administrator, upon written request
13 from the county assessor, may for good cause shown extend the final
14 filing due date for the ~~real property~~ abstract and the statutory
15 deadlines provided in section 77-5027. The Property Tax Administrator
16 may extend the statutory deadline in section 77-5028 for a county if
17 the deadline is extended for that county.

18 Sec. 2. Original section 77-1514, Reissue Revised
19 Statutes of Nebraska, is repealed.