

LEGISLATURE OF NEBRASKA

ONE HUNDRED SECOND LEGISLATURE

FIRST SESSION

LEGISLATIVE BILL 361

Introduced by Cornett, 45; Hadley, 37; Louden, 49; Pirsch, 4; Utter,
33.

Read first time January 13, 2011

Committee: Revenue

A BILL

- 1 FOR AN ACT relating to the Tax Equalization and Review Commission; to
- 2 amend section 77-5004, Revised Statutes Cumulative
- 3 Supplement, 2010; to set the salary of commissioners; to
- 4 repeal the original section; and to declare an emergency.
- 5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-5004, Revised Statutes Cumulative
2 Supplement, 2010, is amended to read:

3 77-5004 (1) Each commissioner shall be a qualified voter
4 and resident of the state and, for each commissioner representing a
5 congressional district, a domiciliary of the district he or she
6 represents.

7 (2) Each commissioner shall devote his or her full time
8 and efforts to the discharge of his or her duties and shall not hold
9 any other office under the laws of this state, any city or county in
10 this state, or the United States Government while serving on the
11 commission. Each commissioner shall possess:

12 (a) Appropriate knowledge of terms commonly used in or
13 related to real property appraisal and of the writing of appraisal
14 reports;

15 (b) Adequate knowledge of depreciation theories, cost
16 estimating, methods of capitalization, and real property appraisal
17 mathematics;

18 (c) An understanding of the principles of land economics,
19 appraisal processes, and problems encountered in the gathering,
20 interpreting, and evaluating of data involved in the valuation of
21 real property, including complex industrial properties and mass
22 appraisal techniques;

23 (d) Knowledge of the law relating to taxation, civil and
24 administrative procedure, due process, and evidence in Nebraska;

25 (e) At least thirty hours of successfully completed class

1 hours in courses of study, approved by the Real Property Appraiser
2 Board, which relate to appraisal and which include the fifteen-hour
3 National Uniform Standards of Professional Appraisal Practice Course.
4 If a commissioner has not received such training prior to his or her
5 appointment, such training shall be completed within one year after
6 appointment; and

7 (f) Such other qualifications and skills as reasonably
8 may be requisite for the effective and reliable performance of the
9 commission's duties.

10 (3) One commissioner shall possess any certification or
11 training required to become a licensed residential real property
12 appraiser as set forth in section 76-2230.

13 ~~(4) Prior to January 1, 2002, the chairperson, and on and~~
14 ~~after January 1, 2002, at~~ At least two commissioners, shall have been
15 engaged in the practice of law in the State of Nebraska for at least
16 five years, which may include prior service as a judge, and shall be
17 currently admitted to practice before the Nebraska Supreme Court.

18 (5) No commissioner or employee of the commission shall
19 hold any position of profit or engage in any occupation or business
20 interfering with or inconsistent with his or her duties as a
21 commissioner or employee. A person is not eligible for appointment
22 and may not hold the office of commissioner or be appointed by the
23 commission to or hold any office or position under the commission if
24 he or she holds any official office or position.

25 (6)(a) Each commissioner who meets the requirements of

1 subsection (4) of this section ~~on or after January 1, 2002,~~ shall
2 annually attend a seminar or class of at least two days' duration
3 that is:

4 (i) Sponsored by a recognized assessment or appraisal
5 organization, in each of these areas: Utility and railroad appraisal;
6 appraisal of complex industrial properties; appraisal of other hard
7 to assess properties; and mass appraisal, residential or agricultural
8 appraisal, or assessment administration; or

9 (ii) Pertaining to management, law, civil or
10 administrative procedure, or other knowledge or skill necessary for
11 performing the duties of the office.

12 (b) Each commissioner who does not meet the requirements
13 of subsection (4) of this section ~~on or after January 1, 2002,~~ shall
14 within two years after his or her appointment attend at least thirty
15 hours of instruction that constitutes training for judges or
16 administrative law judges.

17 (7) The commissioners shall be considered employees of
18 the state for purposes of sections 81-1320 to 81-1328 and 84-1601 to
19 84-1615.

20 (8) The commissioners shall be reimbursed as prescribed
21 in sections 81-1174 to 81-1177 for their actual and necessary
22 expenses in the performance of their official duties pursuant to the
23 Tax Equalization and Review Commission Act.

24 (9) The annual salary of each commissioner shall be
25 eighty-six thousand five hundred dollars.

1 Sec. 2. Original section 77-5004, Revised Statutes
2 Cumulative Supplement, 2010, is repealed.

3 Sec. 3. Since an emergency exists, this act takes effect
4 when passed and approved according to law.