

LEGISLATURE OF NEBRASKA

ONE HUNDRED SECOND LEGISLATURE

SECOND SESSION

**LEGISLATIVE BILL 822**

Introduced by Adams, 24.

Read first time January 05, 2012

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend section  
2 77-1315, Revised Statutes Supplement, 2011; to change  
3 notice provisions relating to changes in valuations; and  
4 to repeal the original section.  
5 Be it enacted by the people of the State of Nebraska,

1           Section 1. Section 77-1315, Revised Statutes Supplement,  
2   2011, is amended to read:

3           77-1315 (1) The county assessor shall, after March 19 and  
4   on or before June 1, implement adjustments to the real property  
5   assessment roll for actions of the Tax Equalization and Review  
6   Commission, except beginning January 1, 2014, in any county with a  
7   population of at least one hundred fifty thousand inhabitants  
8   according to the most recent federal decennial census, the  
9   adjustments shall be implemented after March 25 and on or before June  
10  1.

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

24           (3) Immediately upon completion of the assessment roll,  
25   the county assessor shall cause to be published in a newspaper of

1 general circulation in the county a certification that the assessment  
2 roll is complete and notices of valuation changes have been mailed  
3 and provide the final date for filing valuation protests with the  
4 county board of equalization.

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

13           Sec. 2. Original section 77-1315, Revised Statutes  
14 Supplement, 2011, is repealed.