

AMENDMENTS TO LB958

(Amendments to Standing Committee amendments, AM2717)

Introduced by Johnson, 23.

1           1. Insert the following new section:

2           Sec. 3. Section 77-1301, Revised Statutes Cumulative Supplement,  
3   2014, is amended to read:

4           77-1301 (1) All real property in this state subject to taxation  
5   shall be assessed as of January 1 at 12:01 a.m., which assessment shall  
6   be used as a basis of taxation until the next assessment. For the  
7   assessment occurring on January 1, 2016, the assessed value for all real  
8   property in this state subject to taxation shall be the same as the  
9   property's assessed value on January 1, 2015, except that for any  
10   property that was improved after January 1, 2015, as determined by the  
11   county assessor, the assessed value for such property shall add the value  
12   of any such improvement.

13           (2) Beginning January 1, 2014, in any county with a population of at  
14   least one hundred fifty thousand inhabitants according to the most recent  
15   federal decennial census, the county assessor shall provide notice of  
16   preliminary valuations to real property owners on or before January 15 of  
17   each year. Such notice shall be (a) mailed to the taxpayer or (b)  
18   published on a web site maintained by the county assessor or by the  
19   county.

20           (3) The county assessor shall complete the assessment of real  
21   property on or before March 19 of each year, except beginning January 1,  
22   2014, in any county with a population of at least one hundred fifty  
23   thousand inhabitants according to the most recent federal decennial  
24   census, the county assessor shall complete the assessment of real  
25   property on or before March 25 of each year.

26           2. Renumber the remaining sections and correct the repealer

1 accordingly.