

AMENDMENTS TO LB958
(Amendments to AM2780)

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.