

LEGISLATURE OF NEBRASKA  
ONE HUNDRED FIFTH LEGISLATURE  
SECOND SESSION

**LEGISLATIVE BILL 963**

Introduced by Smith, 14.

Read first time January 10, 2018

Committee: Revenue

- 1 A BILL FOR AN ACT relating to revenue and taxation; to amend section  
2 77-1311.03, Revised Statutes Cumulative Supplement, 2016; to change  
3 provisions relating to the frequency of inspections and reviews of  
4 real property for property tax purposes; and to repeal the original  
5 section.  
6 Be it enacted by the people of the State of Nebraska,

1           Section 1. Section 77-1311.03, Revised Statutes Cumulative  
2 Supplement, 2016, is amended to read:

3           77-1311.03 On or before March 19 of each year, each county assessor  
4 shall conduct a systematic inspection and review by class or subclass of  
5 a portion of the taxable real property parcels in the county for the  
6 purpose of achieving uniform and proportionate valuations and assuring  
7 that the real property record data accurately reflects the property,  
8 except beginning January 1, 2014, in any county with a population of at  
9 least one hundred fifty thousand inhabitants according to the most recent  
10 federal decennial census, the inspection and review shall be conducted on  
11 or before March 25. The county assessor shall adjust the value of all  
12 other taxable real property parcels by class or subclass in the county so  
13 that the value of all real property is uniform and proportionate. The  
14 county assessor shall determine the portion to be inspected and reviewed  
15 each year to assure that all parcels of real property in the county have  
16 been inspected and reviewed no less frequently than every ~~three~~ three ~~six~~  
17 years.

18           Sec. 2. Original section 77-1311.03, Revised Statutes Cumulative  
19 Supplement, 2016, is repealed.