

AMENDMENTS TO LB512
(Amendments to AM1217)

Introduced by Erdman, 47.

1 1. Strike sections 10, 11, 12, 13, and 28 and insert the following
2 new sections:

3 Sec. 14. Section 77-1301, Reissue Revised Statutes of Nebraska, is
4 amended to read:

5 77-1301 (1) All real property in this state subject to taxation
6 shall be assessed as of January 1 at 12:01 a.m., and such which
7 assessment shall be used as a basis of taxation until the next assessment
8 unless the property is destroyed real property as defined in section 15
9 of this act, in which case the assessed value for the destroyed real
10 property shall be adjusted as provided in sections 15 to 17 of this act.

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

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

24 Sec. 15. (1) The Legislature finds and declares that fires,
25 earthquakes, floods, and tornadoes occur with enough frequency in this
26 state that provision should be made to grant property tax relief to

1 owners of real property adversely affected by such events.

2 (2) For purposes of sections 15 to 17 of this act:

3 (a) Calamity means a disastrous event, including, but not limited
4 to, a fire, an earthquake, a flood, a tornado, or other natural event
5 which significantly affects the assessed value of real property;

6 (b) Destroyed real property means real property that suffers
7 significant property damage as a result of a calamity occurring on or
8 after January 1, 2019, and before July 1 of the current assessment year.
9 Destroyed real property does not include property suffering significant
10 property damage that is caused by the owner of the property; and

11 (c) Significant property damage means:

12 (i) Damage to an improvement exceeding twenty percent of the
13 improvement's assessed value in the current tax year as determined by the
14 county assessor;

15 (ii) Damage to land exceeding twenty percent of a parcel's assessed
16 land value in the current tax year as determined by the county assessor;
17 or

18 (iii) Damage exceeding twenty percent of the property's assessed
19 value in the current tax year as determined by the county assessor if (A)
20 such property is located in an area that has been declared a disaster
21 area by the Governor and (B) a housing inspector or health inspector has
22 determined that the property is uninhabitable or unlivable.

23 Sec. 16. (1) If real property becomes destroyed real property
24 during the current assessment year, the property owner shall file a
25 report of the destroyed real property with the county assessor and county
26 clerk of the county in which the property is located on or before July 15
27 of the current assessment year. The report of destroyed real property
28 shall be made on a form prescribed by the Tax Commissioner.

29 (2) If the destroyed real property was a mobile home that was moved
30 pursuant to section 77-3708 and required to pay an accelerated tax
31 pursuant to section 77-1725.01, the property owner shall report the

1 destroyed real property on or before July 15 in the same manner as other
2 real property. The property owner may make a request for refund of the
3 accelerated tax paid pursuant to section 77-1734.01 for any portion of
4 value reduced by the county board of equalization pursuant to section 17
5 of this act.

6 (3) The county board of equalization shall consider any report of
7 destroyed real property received pursuant to this section, and the
8 assessment of such property shall be made by the county board of
9 equalization in accordance with section 17 of this act. After county
10 board of equalization action pursuant to section 17 of this act, the
11 county assessor shall correct the current year's assessment roll as
12 provided in section 77-1613.02.

13 Sec. 17. (1) If the county board of equalization receives a report
14 of destroyed real property pursuant to section 16 of this act, the county
15 board of equalization shall adjust the assessed value of the destroyed
16 real property to its assessed value on the date it suffers significant
17 property damage.

18 (2) The county board of equalization may meet on or after June 1 and
19 on or before July 25, or on or before August 10 if the board has adopted
20 a resolution to extend the deadline for hearing protests under section
21 77-1502, for the purpose of considering the assessed value of destroyed
22 real property pursuant to this section. Any action of the county board of
23 equalization which changes the assessed value of destroyed real property
24 pursuant to this section shall be for the current assessment year only.

25 (3) The county board of equalization shall give notice of the
26 assessed value of the destroyed real property to the record owner or
27 agent at his or her last-known address. Protests of the assessed value
28 proposed for destroyed real property pursuant to this section shall be
29 filed with the county board of equalization within thirty days after the
30 mailing of the notice. All provisions of section 77-1502 except dates for
31 filing a protest, the period for hearing protests, and the date for

1 mailing notice of the county board of equalization's decision are
2 applicable to any protest filed pursuant to this section. The county
3 board of equalization shall issue its decision on the protest within
4 thirty days after the filing of the protest. Within seven days after the
5 county board of equalization's final decision, the county clerk shall
6 mail to the protester written notice of the decision. The notice shall
7 contain a statement advising the protester that a report of the decision
8 is available at the county clerk's or county assessor's office, whichever
9 is appropriate.

10 (4) The action of the county board of equalization upon a protest
11 filed pursuant to this section may be appealed to the Tax Equalization
12 and Review Commission within thirty days after the board's final
13 decision.

14 Sec. 18. Section 77-1725.01, Reissue Revised Statutes of Nebraska,
15 is amended to read:

16 77-1725.01 Except in any city or village that has adopted a building
17 code with provisions for demolition of unsafe buildings or structures, it
18 shall be the duty of any assessor, sheriff, constable, city council
19 member, and village trustee to at once inform the county treasurer of the
20 removal or demolition of or a levy of attachment upon any item of real
21 property known to him or her. Except for property considered to be
22 destroyed real property as defined in section 15 of this act, it ~~It~~ shall
23 be the duty of the county treasurer to immediately proceed with the
24 collection of any delinquent or current taxes when such acts become known
25 to him or her in any manner. Except for property considered to be
26 destroyed real property as defined in section 15 of this act, the The
27 taxes shall be due and collectible, which taxes shall include taxes on
28 all real property then assessed upon which the tax shall be computed on
29 the basis of the last preceding levy, and a distress warrant shall be
30 issued when (1) any person attempts to remove or demolish all or a
31 substantial portion of his or her real property or (2) a levy of

1 attachment is made upon the real property. From the date the taxes are
2 due and collectible, the taxes shall be a first lien upon the personal
3 property of the person to whom assessed until paid.

4 Sec. 19. Section 77-1734.01, Reissue Revised Statutes of Nebraska,
5 is amended to read:

6 77-1734.01 (1) In the case of an amended federal income tax return
7 or whenever a person's return is changed or corrected by the Internal
8 Revenue Service or other competent authority that decreases the Nebraska
9 adjusted basis of the person's taxable tangible personal property, the
10 county treasurer shall refund that portion of the tax paid that is in
11 excess of the amount due after the amendment or correction.

12 (2) In case of payment made of any property taxes or any payments in
13 lieu of taxes with respect to property as a result of a clerical error or
14 honest mistake or misunderstanding, on the part of a county or other
15 political subdivision of the state or any taxpayer, or accelerated tax
16 paid for real property that was later adjusted by the county board of
17 equalization under sections 15 to 17 of this act, the county treasurer to
18 whom the tax was paid shall refund that portion of the tax paid as a
19 result of the clerical error or honest mistake or misunderstanding or
20 that portion of the tax paid that is in excess of the amount due after
21 the adjustment under sections 15 to 17 of this act. A claim for a refund
22 pursuant to this section shall be made in writing to the county treasurer
23 to whom the tax was paid within three years after the date the tax was
24 due or within ninety days after filing the amended return or the
25 correction becomes final.

26 (3) Before the refund is made, the county treasurer shall receive
27 verification from the county assessor or other taxing official that such
28 error or mistake was made, such adjustment was made, or the amended
29 return was filed or the correction made, and the claim for refund shall
30 be submitted to the county board. Upon verification, the county board
31 shall approve the claim. The refund shall be made in the manner

1 prescribed in section 77-1736.06. Such refund shall not have a
2 dispositional effect on any similar refund for another taxpayer. This
3 section may not be used to challenge the valuation of property, the
4 equalization of property, or the constitutionality of a tax.

5 Sec. 30. Sections 20 and 32 of this act become operative for all
6 taxable years beginning or deemed to begin on or after January 1, 2018,
7 under the Internal Revenue Code of 1986, as amended. Sections 21, 22, 23,
8 and 33 of this act become operative for all taxable years beginning or
9 deemed to begin on or after January 1, 2019, under the Internal Revenue
10 Code of 1986, as amended. The other sections of this act become operative
11 on their effective date.

12 2. On page 36, line 24, strike "77-101,"; and in line 25 after the
13 first comma insert "77-1301, 77-1725.01, 77-1734.01,".

14 3. Renumber the remaining sections accordingly.