

LEGISLATURE OF NEBRASKA
ONE HUNDRED SIXTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 1107

Introduced by Scheer, 19.

Read first time January 22, 2020

Committee: Revenue

- 1 A BILL FOR AN ACT relating to revenue and taxation; to amend section
- 2 77-1301, Revised Statutes Supplement, 2019; to change provisions
- 3 relating to notice of preliminary valuations; and to repeal the
- 4 original section.
- 5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-1301, Revised Statutes Supplement, 2019, is
2 amended to read:

3 77-1301 (1) All real property in this state subject to taxation
4 shall be assessed as of January 1 at 12:01 a.m., and such assessment
5 shall be used as a basis of taxation until the next assessment unless the
6 property is destroyed real property as defined in section 77-1307, in
7 which case the assessed value for the destroyed real property shall be
8 adjusted as provided in sections 77-1307 to 77-1309.

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

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

22 Sec. 2. Original section 77-1301, Revised Statutes Supplement,
23 2019, is repealed.