

AMENDMENTS TO LB595

(Amendments to Standing Committee amendments, AM776)

Introduced by Erdman, 47.

1           1. Insert the following new sections:

2           Sec. 2. Section 77-1301, Revised Statutes Cumulative Supplement,  
3   2020, 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., and such assessment  
6   shall be used as a basis of taxation until the next assessment unless the  
7   property is damaged ~~destroyed~~ real property as defined in section  
8   77-1307, in which case the assessed value for the damaged ~~destroyed~~ real  
9   property shall be adjusted as provided in sections 77-1307 to 77-1309.

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

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

23          Sec. 3. Section 77-1307, Revised Statutes Cumulative Supplement,  
24   2020, is amended to read:

25          77-1307 (1) The Legislature finds and declares that fires,  
26   earthquakes, floods, ~~and~~ tornadoes, and other events causing significant

1 property damage occur with enough frequency in this state that provision  
2 should be made to grant property tax relief to owners of real property  
3 adversely affected by such events.

4 (2) For purposes of sections 77-1307 to 77-1309:

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

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

14 ~~(b) (c)~~ Significant property damage means:

15 (i) Damage to an improvement exceeding twenty percent of the  
16 improvement's assessed value in the current tax year ~~as determined by the~~  
17 ~~county assessor; or~~

18 (ii) Damage to land exceeding twenty percent of the land's a  
19 ~~parcel's~~ assessed land value in the current tax year, ~~as determined by~~  
20 ~~the county assessor; or~~

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

26 Sec. 4. Section 77-1308, Revised Statutes Cumulative Supplement,  
27 2020, is amended to read:

28 77-1308 (1) If real property suffers significant property damage  
29 prior to July 1 of ~~becomes destroyed real property during~~ the current  
30 assessment year, the property owner shall file a report of the damaged  
31 ~~destroyed~~ real property with the ~~county assessor and county clerk of the~~

1 county in which the property is located on or before July 15 of the  
2 current assessment year. The report of ~~damaged destroyed~~ real property  
3 shall be made on a form prescribed by the Tax Commissioner.

4 (2) If the ~~damaged destroyed~~ real property was a mobile home that  
5 was moved pursuant to section 77-3708 and required to pay an accelerated  
6 tax pursuant to section 77-1725.01, the property owner shall report the  
7 ~~damaged destroyed~~ real property on or before July 15 in the same manner  
8 as other real property. The property owner may make a request for refund  
9 of the accelerated tax paid pursuant to section 77-1734.01 for any  
10 portion of value reduced by the county board of equalization pursuant to  
11 section 77-1309.

12 (3) The county assessor shall inspect and review all properties for  
13 which a report has been filed under this section and shall submit a  
14 comprehensive report of all such properties to the county board of  
15 equalization on or before July 20 of the current assessment year. The  
16 county assessor's report shall be made on a form prescribed by the Tax  
17 Commissioner. The county board of equalization shall consider any report  
18 ~~of destroyed real property received from the county assessor pursuant to~~  
19 this section, and the assessment of such property shall be made by the  
20 county board of equalization in accordance with section 77-1309. After  
21 county board of equalization action pursuant to section 77-1309, the  
22 county assessor shall correct the current year's assessment roll as  
23 provided in section 77-1613.02.

24 Sec. 5. Section 77-1309, Revised Statutes Cumulative Supplement,  
25 2020, is amended to read:

26 77-1309 (1) When ~~If~~ the county board of equalization receives a  
27 report of ~~damaged destroyed~~ real property from the county assessor  
28 pursuant to section 77-1308, the county board of equalization shall  
29 adjust the assessed value of the ~~damaged destroyed~~ real property to its  
30 assessed value on the date it suffers significant property damage.

31 (2) The county board of equalization may meet on or after June 1 and

1 on or before July 25, or on or before August 10 if the board has adopted  
2 a resolution to extend the deadline for hearing protests under section  
3 77-1502, for the purpose of considering the assessed value of damaged  
4 ~~destroyed~~ real property pursuant to this section. Any action of the  
5 county board of equalization which changes the assessed value of damaged  
6 ~~destroyed~~ real property pursuant to this section shall be for the current  
7 assessment year only.

8 (3) The county board of equalization shall give notice of the  
9 assessed value of the damaged ~~destroyed~~ real property to the record owner  
10 or agent at his or her last-known address. Protests of the assessed value  
11 proposed for damaged ~~destroyed~~ real property pursuant to this section  
12 shall be filed with the county board of equalization within thirty days  
13 after the mailing of the notice. All provisions of section 77-1502 except  
14 dates for filing a protest, the period for hearing protests, and the date  
15 for mailing notice of the county board of equalization's decision are  
16 applicable to any protest filed pursuant to this section. The county  
17 board of equalization shall issue its decision on the protest within  
18 thirty days after the filing of the protest. Within seven days after the  
19 county board of equalization's final decision, the county clerk shall  
20 mail to the protester written notice of the decision. The notice shall  
21 contain a statement advising the protester that a report of the decision  
22 is available at the county clerk's or county assessor's office, whichever  
23 is appropriate.

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

28 Sec. 6. Section 77-1725.01, Revised Statutes Cumulative Supplement,  
29 2020, is amended to read:

30 77-1725.01 Except in any city or village that has adopted a building  
31 code with provisions for demolition of unsafe buildings or structures, it

1 shall be the duty of any assessor, sheriff, constable, city council  
2 member, and village trustee to at once inform the county treasurer of the  
3 removal or demolition of or a levy of attachment upon any item of real  
4 property known to him or her. Except for property considered to be  
5 damaged ~~destroyed~~ real property as defined in section 77-1307, it shall  
6 be the duty of the county treasurer to immediately proceed with the  
7 collection of any delinquent or current taxes when such acts become known  
8 to him or her in any manner. Except for property considered to be damaged  
9 ~~destroyed~~ real property as defined in section 77-1307, the taxes shall be  
10 due and collectible, which taxes shall include taxes on all real property  
11 then assessed upon which the tax shall be computed on the basis of the  
12 last preceding levy, and a distress warrant shall be issued when (1) any  
13 person attempts to remove or demolish all or a substantial portion of his  
14 or her real property or (2) a levy of attachment is made upon the real  
15 property. From the date the taxes are due and collectible, the taxes  
16 shall be a first lien upon the personal property of the person to whom  
17 assessed until paid.

18       Sec. 27. Original sections 77-1301, 77-1307, 77-1308, 77-1309, and  
19 77-1725.01, Revised Statutes Cumulative Supplement, 2020, are repealed.

20       2. Renumber the remaining sections and correct internal references  
21 accordingly.

22       3. Correct the operative date section so that the sections added by  
23 this amendment become operative on January 1, 2022.