

LEGISLATURE OF NEBRASKA
ONE HUNDRED EIGHTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 317

FINAL READING

Introduced by von Gillern, 4; DeKay, 40; Holdcroft, 36; Sanders, 45.

Read first time January 11, 2023

Committee: Revenue

- 1 A BILL FOR AN ACT relating to county assessors; to amend section
- 2 77-1311.03, Reissue Revised Statutes of Nebraska; to change
- 3 provisions relating to the inspection of real property; and to
- 4 repeal the original section.
- 5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-1311.03, Reissue Revised Statutes of Nebraska,
2 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 six years.
17 Inspection of real property shall be completed in the manner as directed
18 by the county assessor.

19 Sec. 2. Original section 77-1311.03, Reissue Revised Statutes of
20 Nebraska, is repealed.