

LEGISLATIVE BILL 162

Approved by the Governor May 17, 2011

Introduced by Campbell, 25.

FOR AN ACT relating to revenue and taxation; to amend section 77-1514, Reissue Revised Statutes of Nebraska; to change provisions relating to abstracts of property assessment rolls; and to repeal the original section.

Be it enacted by the people of the State of Nebraska,

Section 1. Section 77-1514, Reissue Revised Statutes of Nebraska, is amended to read:

77-1514 The county assessor shall prepare ~~abstracts~~ an abstract of the property assessment rolls of locally assessed real property of his or her county on forms prescribed and furnished by the Tax Commissioner. The county assessor shall file the ~~real property~~ abstract with the Property Tax Administrator on or before March 19, ~~and the personal property abstract on or before June 15.~~ The ~~abstracts~~ abstract shall show the taxable value of real ~~or personal~~ property in the county as determined by the county assessor and any other information as required by the Property Tax Administrator. The Property Tax Administrator, upon written request from the county assessor, may for good cause shown extend the final filing due date for the ~~real property~~ abstract and the statutory deadlines provided in section 77-5027. The Property Tax Administrator may extend the statutory deadline in section 77-5028 for a county if the deadline is extended for that county.

Sec. 2. Original section 77-1514, Reissue Revised Statutes of Nebraska, is repealed.