

LEGISLATIVE BILL 660

Approved by the Governor April 11, 1984

Introduced by Marsh, 29

AN ACT relating to revenue and taxation; to amend sections 77-1315 and 77-1502, Reissue Revised Statutes of Nebraska, 1943; to change provisions relating to assessment rolls; to change provisions relating to protests of certain assessments; and to repeal the original sections.

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

Section 1. That section 77-1315, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1315. The county assessor or county clerk where when he or she is ex officio county assessor shall complete his or her revision of the assessment rolls, schedules, lists, and returns and file them a certificate indicating that such revision is complete with the county clerk on or before April 1 of each year. The county clerk shall cause to be published in a paper of general circulation in the county a notice of the filing of the assessment roll. The county assessor shall, before such filing, notify the record owner of every piece of real estate which has been assessed at a higher figure than at the last previous assessment. Such notice shall be given by first-class mail, addressed to such owner's last-known address. It shall describe such ~~said~~ real estate, and state the old and new actual valuation thereof and the date of the convening of the board of equalization and the dates for filing of protests.

Sec. 2. That section 77-1502, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1502. The county board of equalization shall hold a session of not less than three and not more than sixty days, for the purpose of reviewing and deciding the protests filed pursuant to sections 77-1502 to 77-1507, commencing on April 1 of each year and ending on May 31. Protests shall be written in triplicate, and filed with the board within thirty days of the assessor's filing of the assessment roll with the county clerk from April 1 to May 1 in order to receive review. The dates for the filing of protests shall be included by the county clerk in the notice described in section 77-1315. Attached to each copy of such protest shall be a written statement of the reason or reasons why the requested reduction in assessment should be made or the protest shall be automatically dismissed. If the protest relies in any manner whatsoever

on the earning capacity of the property factor as referred to in section 77-112, then there shall be attached to each copy of such protest a written statement independently certified or executed under oath demonstrating in detail that such earning capacity of the property is lower than that determined by the county assessor. If the protest involves a stock of merchandise, an inventory of such stock made by the owner or his or her agent as of the assessment date or the most recent physical inventory plus the amount of purchases less the cost of goods sold from the close of the last fiscal year to January 1, shall be filed with and shall be a part of the protest. The board may meet at any time upon the call of the chairperson ~~chairman~~ or any three members of the board for the purpose of equalizing assessments of any omitted or undervalued property. The board shall maintain a written record of all proceedings and actions taken, and shall show the vote of the members of the board, and shall also show the justification and basis for such action which shall be available for inspection in the office of the county assessor. In equalizing assessments during regular sessions, the board shall prepare a separate report as to each action taken by it with respect to equalization, and such report shall include a description of the property affected by such action, the recommendation of the county assessor with respect to the action proposed or taken, the names of witnesses whose testimony was heard in connection with the action, and a summary of their testimony, and together with a statement by the board of the basis upon which it took such action. Such report shall be signed by the members of the board favoring the action taken and shall contain a certification over their signature that a copy thereof is being mailed to the Tax Commissioner. One copy of the report shall be given to the officer charged with the duty of preparing the tax list, and such officer shall have no authority to make a change in the valuations prepared and submitted by the county assessor until he or she has such report in his or her possession, completed, signed, and certified in the manner herein specified, and if he or she deems it incomplete, or if not signed by the requisite number of members of the board, or if they have failed to certify that a copy thereof has been mailed to the Tax Commissioner, he or she shall return the same to the board for proper preparation and execution.

Sec. 3. That original sections 77-1315 and 77-1502, Reissue Revised Statutes of Nebraska, 1943, are repealed.