

LEGISLATIVE BILL 19

Approved by the Governor February 2, 1987

Introduced by Marsh, 29, Vice-Chairperson, Exec. Board

AN ACT relating to administrative procedures; to amend sections 77-425, 77-507.02, 77-1336, and 81-1319, Reissue Revised Statutes of Nebraska, 1943; to correct a reference to the State Administrative Procedure Act; to correct references to the Administrative Procedures Act; and to repeal the original sections.
Be it enacted by the people of the State of Nebraska,

Section 1. That section 77-425, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-425. The Tax Commissioner, subject to proper rules and regulations to be published and furnished to every assessing official, shall have the power to invalidate the certificate of any assessor or deputy assessor who willfully fails or refuses faithfully to perform his or her duties in accordance with the rules, regulations, and instructions adopted, promulgated, and issued by the Tax Commissioner, his or her manuals of assessment, and the laws of the state governing the assessment of property and the duties of each assessor and deputy assessor. No certificate shall be revoked or suspended except upon a proper hearing before the Tax Commissioner or his or her designee after due notice. If the county assessor certificate of a person serving as assessor or deputy assessor shall be is revoked, such person shall be removed from office by the Tax Commissioner, his the office shall be declared vacant, and such person shall not be eligible to hold that office for a period of five years from the date of his removal. ~~Any ? PROVIDED; that any assessor or deputy assessor whose county assessor certificate shall have has been so revoked may appeal the decision of the Tax Commissioner in accordance with the Administrative Procedures Act sections 84-917 to 84-919.~~

Sec. 2. That section 77-507.02, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-507.02. Any county may request a hearing under the provisions of the Administrative Procedures Act Chapter 84, article 9, before the Tax Commissioner

makes any recommendation to the State Board of Equalization and Assessment under the provisions of section 77-507.01.

Sec. 3. That section 77-1336, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1336. (1) In order to promote compliance with the requirements of law, the Tax Commissioner shall issue and, from time to time, may amend or revise rules and regulations containing minimum standards of assessment and appraisal performance. Such standards shall relate to: (a) Adequacy of tax maps and records; (b) types and qualifications of personnel; (c) methods and specifications for the appraisal or reappraisal of property; (d) compliance with state manuals and guidelines; and (e) administration. For failure to meet the standards contained in such rules and regulations, the Tax Commissioner may suspend, in whole or in part, performance of the assessment or appraisal function by a county.

(2) If the Tax Commissioner finds that a county has failed or is failing to meet the standards contained in the rules or regulations in force pursuant to subsection (1) of this section, he or she shall notify the county assessor of the fact and nature of the failure. The notice shall be in writing and shall be served upon the county assessor and the county board.

(3) If within one year from the service of the notice the failure has not been remedied, the Tax Commissioner may, at any time during the continuance of such failure, issue an order requiring the county assessor and county board to show cause why the authority of the county with respect to assessments or any matter related thereto should not be suspended; shall set a time and place at which the Tax Commissioner or his or her representative shall hear the county assessor and county board on the order; and after such hearing shall determine whether and to what extent the assessment function of the county shall be so suspended.

(4) During the continuance of a suspension pursuant to subsection (3) of this section, the Tax Commissioner shall succeed to the authority and duties from which the county has been suspended and shall exercise and perform the same. Such exercise and performance shall be a charge on the suspended county. The suspension shall continue until the Tax Commissioner finds that the conditions responsible for the failure to meet the minimum standards contained in the rules and regulations of the Tax Commissioner have been corrected.

(5) Any county aggrieved by a determination of the Tax Commissioner made pursuant to this section or alleging that its suspension is no longer justified, may have review of such determination or continued suspension in accordance with the Administrative Procedures Act sections 84-917 to 84-919.

Sec. 4. That section 81-1319, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

81-1319. Appeal from the decision of the State Personnel Board shall be as provided by the State Administrative Procedure Act in sections 84-917 to 84-919.

Sec. 5. That original sections 77-425, 77-507.02, 77-1336, and 81-1319, Reissue Revised Statutes of Nebraska, 1943, are repealed.