

AMENDMENTS TO LB 166

Introduced by Revenue Committee

1 1. Strike original section 6 and insert the following new
2 sections:

3 Section 1. Section 60-147, Revised Statutes Cumulative
4 Supplement, 2006, is amended to read:

5 60-147 (1) An application for a certificate of title
6 for a mobile home or cabin trailer shall be accompanied by a
7 certificate that states that sales or use tax has been paid on
8 the purchase of the mobile home or cabin trailer or that the
9 transfer of title was exempt from sales and use taxes. The county
10 clerk or designated county official shall issue a certificate of
11 title for a mobile home or cabin trailer but shall not deliver
12 the certificate of title unless the certificate required under this
13 subsection accompanies the application for certificate of title for
14 the mobile home or cabin trailer, except that the failure of the
15 application to be accompanied by such certificate shall not prevent
16 the notation of a lien on the certificate of title to the mobile
17 home or cabin trailer pursuant to section 60-164 and delivery to
18 the holder of the first lien.

19 (2) An application for a certificate of title to a mobile
20 home shall be accompanied by a mobile home transfer statement
21 prescribed by the Property Tax Administrator. The mobile home
22 transfer statement shall be filed by the applicant with the county
23 clerk or designated county official of the county of application

1 for title. The county clerk or designated county official shall
2 issue a certificate of title to a mobile home but shall not deliver
3 the certificate of title unless the mobile home transfer statement
4 accompanies the application for title, except that the failure to
5 provide the mobile home transfer statement shall not prevent the
6 notation of a lien on the certificate of title to the mobile home
7 pursuant to section 60-164 and delivery to the holder of the first
8 lien. ~~The county clerk or designated county official shall retain~~
9 ~~the original copy of the mobile home transfer statement, forward~~
10 ~~two copies to the county assessor, and provide a copy to the~~
11 ~~applicant.~~

12 Sec. 2. Section 77-201, Revised Statutes Cumulative
13 Supplement, 2006, is amended to read:

14 77-201 (1) Except as provided in subsections (2) through
15 (4) of this section, all real property in this state, not expressly
16 exempt therefrom, shall be subject to taxation and shall be valued
17 at its actual value.

18 (2) Agricultural land and horticultural land as defined
19 in section 77-1359 shall constitute a separate and distinct class
20 of property for purposes of property taxation, shall be subject
21 to taxation, unless expressly exempt from taxation, and shall be
22 valued at seventy-five percent of its actual value.

23 (3) Agricultural land and horticultural land actively
24 devoted to agricultural or horticultural purposes which has value
25 for purposes other than agricultural or horticultural uses and
26 which meets the qualifications for special valuation under section
27 77-1344 shall constitute a separate and distinct class of property

1 for purposes of property taxation, shall be subject to taxation,
2 and shall be valued for taxation at seventy-five percent of its
3 special value as defined in section 77-1343 and at seventy-five
4 percent of its actual value when the land is disqualified for
5 special valuation under section 77-1347.

6 (4) Commencing January 1, 2006, historically significant
7 real property which meets the qualifications for historic
8 rehabilitation valuation under sections 77-1385 to 77-1394 shall be
9 valued for taxation as provided in such sections.

10 (5) Tangible personal property, not including motor
11 vehicles registered for operation on the highways of this state,
12 shall constitute a separate and distinct class of property for
13 purposes of property taxation, shall be subject to taxation, unless
14 expressly exempt from taxation, and shall be valued at its net
15 book value. Tangible personal property transferred as a gift or
16 devise or as part of a transaction which is not a purchase shall be
17 subject to taxation based upon the date the property was acquired
18 by the previous owner and at the previous owner's Nebraska adjusted
19 basis. Tangible personal property acquired as replacement property
20 for converted property shall be subject to taxation based upon
21 the date the converted property was acquired and at the Nebraska
22 adjusted basis of the converted property unless insurance proceeds
23 are payable by reason of the conversion. For purposes of this
24 subsection, (a) converted property means tangible personal property
25 which is compulsorily or involuntarily converted as a result of
26 its destruction in whole or in part, theft, seizure, requisition,
27 or condemnation, or the threat or imminence thereof, and no gain

1 or loss is recognized for federal or state income tax purposes
2 by the holder of the property as a result of the conversion and
3 (b) replacement property means tangible personal property acquired
4 within two years after the close of the calendar year in which
5 tangible personal property was converted and which is, except for
6 date of construction or manufacture, substantially the same as the
7 converted property.

8 Sec. 8. Section 77-1355, Revised Statutes Cumulative
9 Supplement, 2006, is amended to read:

10 77-1355 (1) The Greenbelt Advisory Committee is
11 established to assist and advise the Property Tax Administrator
12 in developing uniform and proportionate special valuation of
13 agricultural ~~real property~~ land and horticultural land which is
14 subject to land-use controls provided for in sections 77-1343
15 to 77-1348. The advisory committee shall provide advice to the
16 Property Tax Administrator and the Legislature on rules and
17 regulations under section 77-1346 and methods and practices of
18 state and local assessing officials for such special valuation.
19 The Property Tax Administrator shall respond to the recommendations
20 of the advisory committee and explain the basis for approval or
21 rejection of recommendations.

22 (2) The advisory committee shall consist of the following
23 members appointed by the Governor:

24 (a) Two active farmers;

25 (b) An active rancher;

26 (c) A real property appraiser with expertise in the
27 appraisal of agricultural ~~real estate~~, land and horticultural land;

1 (d) A professor of agricultural economics at the
2 University of Nebraska Institute of Agriculture and Natural
3 Resources;

4 (e) An elected county assessor or a designee of the
5 county assessor; and

6 (f) An elected county commissioner or supervisor.

7 ~~(f) A local planning and zoning official;~~

8 ~~(g) An elected county official who has served on an~~
9 ~~agricultural and horticultural land valuation board; and~~

10 ~~(h) A county attorney who has an understanding of~~
11 ~~appraisal processes and problems encountered in the valuation~~
12 ~~of real property.~~

13 The members shall serve for terms of four years, except
14 that the Governor shall designate three of the initial members to
15 serve for two-year terms. The members shall select a chairperson
16 from the advisory committee's membership. The advisory committee
17 shall meet at least once annually.

18 (3) The advisory committee shall develop recommendations
19 on:

20 (a) When using comparable sales analysis for purposes
21 of establishing the special valuation under sections 77-1343 to
22 77-1348, how such information may be gathered from other counties
23 and locations within a county;

24 (b) When using an income capitalization approach for such
25 special valuation, the income and expense information to be used
26 and the appropriate method of gathering such information;

27 (c) When using the income capitalization approach, the

1 approved methods of determining the capitalization rate, including
2 methods of gathering valid comparable sales for purposes of
3 determining the capitalization rate on comparable agricultural
4 land and horticultural land; and

5 (d) Any further revisions to sections 77-1343 to 77-1348
6 as the committee deems important for uniform enforcement of
7 such sections and uniform special valuation of agricultural ~~real~~
8 property, land and horticultural land.

9 (4) Methods and recommendations developed by the advisory
10 committee shall provide for an annually updated analysis based on a
11 three-year average of the information used. The advisory committee
12 may develop recommendations for valuation methods which provide for
13 special valuation of land used for specialized agricultural and
14 horticultural crop production which is unique or localized to a
15 specific area. The recommendations shall be provided by October 1
16 each year.

17 (5) The Property Tax Administrator shall provide
18 administrative staff support and information as requested by
19 the advisory committee so long as provision of staff support
20 and information does not impair the ability of the Property Tax
21 Administrator to carry out other statutory obligations.

22 (6) Members shall be reimbursed for actual and necessary
23 expenses pursuant to sections 81-1174 to 81-1177.

24 Sec. 9. Section 77-1502, Revised Statutes Cumulative
25 Supplement, 2006, is amended to read:

26 77-1502 (1) The county board of equalization shall meet
27 for the purpose of reviewing and deciding written protests filed

1 pursuant to this section beginning on or after June 1 and ending
2 on or before July 25 of each year. Protests regarding real property
3 shall be signed and filed after the county assessor's completion
4 of the real property assessment roll required by section 77-1315
5 and on or before June 30. For protests of real property, a
6 protest shall be filed for each parcel. Protests regarding tangible
7 personal property shall be signed and filed on or before the last
8 date for filing the return required by section 77-1229. The county
9 board in a county with a population of more than one hundred
10 thousand inhabitants based upon the most recent federal decennial
11 census may adopt a resolution to extend the deadline for hearing
12 protests from July 25 to August 10. The resolution must be adopted
13 before July 25 and it will affect the time for hearing protests for
14 that year only. By adopting such resolution, such county waives any
15 right to petition the Tax Equalization and Review Commission for
16 adjustment of a class or subclass of real property under section
17 77-1504.01 for that year.

18 (2) Each protest shall be signed and filed in triplicate
19 with the county clerk of the county where the property is assessed.
20 If the protest is filed by any person other than the owner of
21 record, a person representing the owner, or the person responsible
22 for payment of the tax on the parcel, the protester shall also send
23 a copy of the protest by certified mail, return receipt requested
24 to each owner of record of the parcel at the last-known address
25 of the record owner. The protester shall also file evidence of
26 proof of service with the county clerk before the county may take
27 any action with regard to the protest. The protest shall contain

1 or have attached a statement of the reason or reasons why the
2 requested change should be made and a description of the property
3 to which the protest applies. If the property is real property, a
4 description of each parcel shall be provided. If the property is
5 tangible personal property, a physical description of the property
6 under protest shall be provided. If the protest does not contain
7 or have attached the statement of the reason or reasons for the
8 protest or the description of the property, the protest shall be
9 dismissed by the county board of equalization.

10 (3) The county board of equalization shall mail notice of
11 the date of the hearing to the protester and the owner or owners.

12 No hearing of the county board of equalization on a protest filed
13 under this section shall be held before a single commissioner or
14 supervisor.

15 (4) The county clerk or county assessor shall prepare a
16 separate report on each protest. The report shall include (a) a
17 description of the property to which the protest applies, (b) any
18 recommendation of the county assessor for action on the protest,
19 (c) if a referee is used, the recommendation of the referee, (d)
20 the date the county board of equalization heard the protest, (e)
21 the decision made by the county board of equalization, (f) the
22 date of the decision, and (g) the date notice of the decision
23 was mailed to the protester and owner. The report shall contain,
24 or have attached to it, a statement, signed by the chairperson
25 of the county board of equalization, describing the basis upon
26 which the board's decision was made. The report shall have attached
27 to it a copy of that portion of the property record file which

1 substantiates calculation of the protested value unless the county
2 assessor certifies to the county board of equalization that a copy
3 is maintained in either electronic or paper form in his or her
4 office. One copy of the report, if prepared by the county clerk,
5 shall be given to the county assessor on or before August 2. The
6 county assessor shall have no authority to make a change in the
7 assessment rolls until there is in his or her possession a report
8 which has been completed in the manner specified in this section.
9 If the county assessor deems a report submitted by the county clerk
10 incomplete, the county assessor shall return the same to the county
11 clerk for proper preparation.

12 (5) On or before August 2, or on or before August 18
13 in a county that has adopted a resolution to extend the deadline
14 for hearing protests, the county clerk shall mail to the protester
15 and owner or owners written notice of the board's decision. The
16 notice shall contain a statement advising the protester and owner
17 or owners that a report of the board's decision is available
18 at the county clerk's or county assessor's office, whichever is
19 appropriate, and that a copy of the report may be used to complete
20 an appeal to the Tax Equalization and Review Commission.

21 (6) The decision of the county board of equalization may
22 be appealed to the Tax Equalization and Review Commission by any
23 party. For purposes of this section and the prosecution of appeals
24 of actions of the county board of equalization taken under this
25 section, party means the county, the protester, the owner or owners
26 of the parcel, and any known representative of the owner or owners.

27 Sec. 11. (1) Any person may appeal the decision of the

1 Property Tax Administrator determining the taxable value of a
2 railroad company or public service entity by filing a protest with
3 the Property Tax Administrator by August 1. Each protest shall
4 be signed and filed with the Property Tax Administrator. If the
5 protest is filed by any person other than the owner of record,
6 a person representing the owner, or the person responsible for
7 payment of the tax on the parcel, the protester shall also send a
8 copy of the protest by certified mail, return receipt requested to
9 each owner of record of the parcel at the last-known address of the
10 record owner. The protester shall also file evidence of proof of
11 service with the Property Tax Administrator before he or she may
12 take any action with regard to the protest.

13 (2) The protest shall contain or have attached a
14 statement of the reason or reasons why the requested change
15 should be made and a description of the property to which the
16 protest applies. If the protest does not contain or have attached
17 the statement of the reason or reasons for the protest or the
18 description of the property, the protest shall be dismissed by the
19 Property Tax Administrator.

20 (3) On or before August 10, the Property Tax
21 Administrator shall mail to the protester and the owner or owners
22 a written notice of his or her decision. The decision of the
23 Property Tax Administrator may be appealed to the Tax Equalization
24 and Review Commission by any party. For purposes of this section
25 and the prosecution of appeals of actions of the Property Tax
26 Administrator taken under this section, party means the county,
27 the protester, the owner or owners of the parcel, and any known

1 representative of the owner or owners.

2 2. On page 11, line 21, after "at" insert "seventy-five
3 percent of".

4 3. On page 17, line 11, after "sections" insert "60-147,
5 77-201,"; and in line 12 after the second comma insert "77-1355,".

6 4. Renumber the remaining sections accordingly.