

AMENDMENTS TO LB 36

1 1. Insert the following new sections:

2 "Sec. 33. Section 77-5017, Reissue Revised Statutes of
3 Nebraska, is amended to read:

4 77-5017. In resolving a contested case, the commission
5 may make such orders as are appropriate for resolving the dispute
6 but in no case shall the relief be excessive compared to the
7 problems addressed. The commission may make prospective orders
8 requiring changes in assessment practices which will improve
9 assessment practices or affect the general level of assessment or
10 the measures of central tendency in a positive way. If no other
11 relief is adequate to resolve disputes, the commission may order a
12 reappraisal of property within a county, an area within a county,
13 or classes or subclasses of property within a county. If
14 reappraisal of a class or subclass of property is to be ordered,
15 the commission shall first make a finding that the other classes or
16 subclasses of property are within the acceptable range specified in
17 section 77-5023.

18 Sec. 34. Section 77-5023, Revised Statutes Supplement,
19 1998, is amended to read:

20 77-5023. Pursuant to section 77-5022, the commission
21 shall have the power to increase or decrease the value of a class
22 or subclass of real property of any county or tax district or real
23 property valued by the state so that all classes or subclasses of
24 real property in all counties fall within the acceptable range. If

1 an increase in value of a class or subclass is to be ordered, the
2 commission shall first make a finding that the other classes or
3 subclasses of property are within the acceptable range specified in
4 this section. For agricultural land, the acceptable range shall be
5 from seventy-four percent to eighty percent of actual value of
6 agricultural land; and for nonagricultural real property, the
7 acceptable range shall be from ninety-two percent to one hundred
8 percent of actual value of nonagricultural real property. Such
9 increase or decrease shall be made by a percentage and shall result
10 in an average level of assessment for the class or subclass
11 adjusted at seventy-seven percent of actual value for agricultural
12 land and ninety-six percent of actual value for nonagricultural
13 real property.".

14 2. On page 38, line 8, before "81-101" insert
15 "77-5017,"; and in line 11 strike "and 77-5012" and insert
16 "77-5012, and 77-5023".

17 3. Renumber the remaining sections accordingly.