

LEGISLATURE OF NEBRASKA
NINETY-NINTH LEGISLATURE
FIRST SESSION
LEGISLATIVE BILL 291
FINAL READING

Introduced by Baker, 44

Read first time January 10, 2005

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend section
2 77-1340, Reissue Revised Statutes of Nebraska; to change
3 provisions relating to state assumption of the county
4 assessment function; and to repeal the original section.
5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-1340, Reissue Revised Statutes of
2 Nebraska, is amended to read:

3 77-1340. (1) The county board of a county may, by
4 resolution, request the Property Tax Administrator to assume the
5 county assessment function and to perform the same in and for the
6 county. Such a resolution must be adopted on or before October 31,
7 2006, and every other year thereafter. ~~of a year evenly divisible~~
8 ~~by four. The effective date shall be no sooner than the beginning~~
9 ~~of the fiscal year which begins July 1 of the second year following~~
10 ~~the adoption of the resolution by the county board. The Property~~
11 ~~Tax Administrator shall decide whether to recommend assumption by~~
12 ~~December 15 following the adoption of the resolution by the county~~
13 ~~board.~~

14 (2) If the Property Tax Administrator finds that direct
15 state performance of the function will be either (a) necessary or
16 desirable for the economic and efficient performance thereof or (b)
17 necessary or desirable for improving the quality of assessment in
18 the state, he or she may recommend assumption of the county
19 assessment function. The Property Tax Administrator shall ~~deliver~~
20 ~~such recommendation to the Governor and the Legislature decide~~
21 whether to recommend assumption and deliver such recommendation to
22 the Governor and the Legislature by December 15, 2006, and every
23 other year thereafter.

24 (3) The Property Tax Administrator may recommend assuming
25 the county assessment function or reject assuming such function.
26 If the Property Tax Administrator rejects the request, the county
27 assessment function shall not be transferred and the county may
28 make another request.

1 (4) Upon a recommendation by the Property Tax
2 Administrator that the assumption of the county assessment function
3 should be undertaken according to the criteria in subsection (2) of
4 this section, the Property Tax Administrator shall request from the
5 Legislature a sufficient appropriation in the next regular session
6 of the Legislature ~~to undertake the county assessment function and~~
7 ~~perform the function thoroughly and efficiently~~ following the
8 recommendation to assume the county assessment function. If the
9 appropriation is not made, the Property Tax Administrator shall
10 notify the county on or before July 1 that the county assessment
11 function will not be undertaken. If a sufficient appropriation is
12 made, the Property Tax Administrator shall notify the county on or
13 before July 1 that the county assessment function will be
14 undertaken beginning the next following July 1.

15 (5) If the Property Tax Administrator recommends
16 assumption of the county assessment function and the Legislature
17 makes an appropriation which the Property Tax Administrator
18 determines is sufficient to undertake the assumption, then
19 commencing on the second July 1 after the adoption of the
20 resolution by the county board, (a) the Property Tax Administrator
21 shall undertake and perform the county assessment function and all
22 other duties and functions of the county assessor's office,
23 including appraisal and reappraisal, (b) the office and functions
24 of the county assessor shall be suspended, and (c) the performance
25 of the county assessment function by the Property Tax Administrator
26 shall be deemed performance by the county assessor. Upon the
27 assumption of the county assessment function by the Property Tax
28 Administrator, the term of office of the incumbent county assessor

1 shall terminate and the county need no longer elect a county
2 assessor pursuant to section 32-519. At that time, the county
3 assessor and the employees of the county assessor's office shall
4 become state employees with the status of newly hired employees
5 except as provided in section 77-1340.02. No transferred county
6 assessor or employee shall incur a loss of income or the right to
7 participate in state-sponsored benefits as a result of becoming a
8 state employee with the status of a newly hired employee pursuant
9 to this section.

10 Sec. 2. Original section 77-1340, Reissue Revised
11 Statutes of Nebraska, is repealed.