

LEGISLATURE OF NEBRASKA
ONE HUNDRED NINTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 1019

Introduced by Dorn, 30; Brandt, 32; Clouse, 37; DeBoer, 10; Hallstrom, 1;
Meyer, G., 17; Raybould, 28.

Read first time January 13, 2026

Committee: Government, Military and Veterans Affairs

- 1 A BILL FOR AN ACT relating to county assessors; to amend section
- 2 77-1311.03, Revised Statutes Cumulative Supplement, 2024; to provide
- 3 immunity from prosecution for trespass to county assessors as
- 4 prescribed; and to repeal the original section.
- 5 Be it enacted by the people of the State of Nebraska,

1 **Section 1.** Section 77-1311.03, Revised Statutes Cumulative
2 Supplement, 2024, is amended to read:

3 77-1311.03 (1) On or before March 19 of each year, each county
4 assessor shall conduct a systematic inspection and review by class or
5 subclass of a portion of the taxable real property parcels in the county
6 for the purpose of achieving uniform and proportionate valuations and
7 assuring that the real property record data accurately reflects the
8 property, except beginning January 1, 2014, in any county with a
9 population of at least one hundred fifty thousand inhabitants according
10 to the most recent federal decennial census, the inspection and review
11 shall be conducted on or before March 25. The county assessor shall
12 adjust the value of all other taxable real property parcels by class or
13 subclass in the county so that the value of all real property is uniform
14 and proportionate. The county assessor shall determine the portion to be
15 inspected and reviewed each year to assure that all parcels of real
16 property in the county have been inspected and reviewed no less
17 frequently than every six years. Inspection of real property shall be
18 completed in the manner as directed by the county assessor.

19 (2) The county assessor, in the performance of his or her official
20 duties under this section, shall not be liable to prosecution for
21 trespass, except that the county assessor shall not enter an enclosed
22 building without the express permission of the property owner or
23 occupant.

24 **Sec. 2.** Original section 77-1311.03, Revised Statutes Cumulative
25 Supplement, 2024, is repealed.