

LEGISLATURE OF NEBRASKA
ONE HUNDRED EIGHTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 1019

Introduced by Holdcroft, 36.

Read first time January 05, 2024

Committee: Revenue

- 1 A BILL FOR AN ACT relating to revenue and taxation; to amend section
- 2 77-1613.02, Reissue Revised Statutes of Nebraska; to change
- 3 provisions relating to the correction of assessment and tax rolls;
- 4 and to repeal the original section.
- 5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-1613.02, Reissue Revised Statutes of Nebraska,
2 is amended to read:

3 77-1613.02 The county assessor or county clerk shall correct the
4 assessment and tax rolls after action of the county board of equalization
5 or final order of an applicable administrative body or court. Each
6 correction shall be made in triplicate, each set of triplicate forms
7 being consecutively numbered, and there shall be entered upon such form
8 all data pertaining to the assessment which is to be corrected. The
9 correction shall show all additions and reductions, the amount of tax
10 added or reduced, with the reason therefor, and the page or pages of the
11 tax rolls upon which such change is to be made. The original copy shall
12 be delivered to the county treasurer, the duplicate copy to the county
13 clerk, and the triplicate copy shall remain in the office of the county
14 assessor. The county assessor or county clerk shall provide upon demand a
15 listing showing each entry and sorted by tax year. The county treasurer
16 shall thereupon correct the tax roll to conform to the correction copy
17 and all changes shall be made in red ink, drawing a line through the
18 original or erroneous figures, but not erasing the same. No county
19 assessor shall reduce or increase the valuation of any property, real or
20 personal, without the approval of the county board of equalization or an
21 applicable administrative body or court, as provided for in this section.
22 Any county assessor who shall willfully reduce or increase the valuation
23 of any property, without the approval of the county board of equalization
24 or an applicable administrative body or court, as provided in this
25 section, shall be guilty of a misdemeanor and shall, upon conviction
26 thereof, be fined not less than twenty dollars nor more than one hundred
27 dollars.

28 Sec. 2. Original section 77-1613.02, Reissue Revised Statutes of
29 Nebraska, is repealed.