

LEGISLATIVE BILL 508

Approved by the Governor March 9, 1987

Introduced by Miller, 37

AN ACT relating to revenue and taxation; to amend sections 77-101, 77-204, 77-371, 77-378, 77-401, 77-408 to 77-410, 77-412, 77-429, 77-501 to 77-503, 77-505, 77-506, 77-507.01, 77-508, 77-508.01, 77-509, 77-510, 77-511, 77-802, 77-1201, 77-1202, 77-1209, 77-1209.02, 77-1209.03, 77-1219, 77-1229, 77-1301, 77-1301.06, 77-1301.08, 77-1301.12, 77-1301.15, 77-1301.16, 77-1303, 77-1318, 77-1320.04, 77-1502, 77-1503.01, 77-1504, 77-1506.02, 77-1507, and 77-1514, Reissue Revised Statutes of Nebraska, 1943; to define terms; to eliminate obsolete language; to change, eliminate, and provide duties as prescribed; to change provisions relating to violations of revenue laws; to change provisions relating to State Board of Equalization and Assessment meetings, duties, hearings, and appeals as prescribed; to change and eliminate provisions relating to county boards of equalization; to change provisions relating to assessment, listing, apportionment, reporting, and appraisal of real and personal property as prescribed; to eliminate provisions relating to reassessment of certain property; to eliminate a duty of the county assessor to examine personal property returns; to eliminate a hearing before the State Board of Equalization and Assessment; to eliminate provisions relating to the listing and assessment of personal property; to eliminate provisions relating to home rule charter cities; to eliminate provisions relating to tangible property; to harmonize provisions; and to repeal the original sections, and also sections 77-387 to 77-396, 77-402, 77-411, 77-504, 77-507, 77-507.02, 77-1207, 77-1217, 77-1218, 77-1228, 77-1301.09 to 77-1301.11, 77-1320.02, 77-1320.03, 77-1320.05, 77-1320.06, 77-1328, 77-1503, and 77-1506, Reissue Revised Statutes of Nebraska, 1943.

Be it enacted by the people of the State of Nebraska,

Section 1. That section 77-101, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-101. For purposes of Chapter 77, unless the context otherwise requires, the definitions found Except as otherwise specifically provided, the terms used in Chapter 77 are defined and shall have the meaning set out in sections 77-102 to 77-114 and sections 2 and 3 of this act shall be used.

Sec. 2. The term county assessor shall include a county clerk who is an ex officio county assessor pursuant to sections 32-310 and 32-310.01.

Sec. 3. The term county official shall include any county officer or employee of a county officer who is charged with the duty of valuing, assessing, or equalizing property for property tax purposes.

Sec. 4. That section 77-204, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-204. One half of the taxes due under section 77-203 shall become delinquent on May 1, and the second half on September 1 next following the date the taxes become due, except that; PROVIDED, in counties having a population of two hundred thousand inhabitants or more, and on and after January 1, 1969, in counties having a population of more than one hundred thousand, and less than two hundred thousand inhabitants, the first half shall become delinquent April 1, and the second half August 1 next following the date the taxes become due.

Sec. 5. That section 77-371, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-371. The Department of Revenue shall prescribe forms for all schedules for the listing and assessment of personal property. The Tax Commissioner shall devise, prescribe, and require the use of all forms deemed necessary for the effective administration of the property tax laws. The Tax Commissioner may provide forms on a reimbursement basis. Alterations to any prescribed form may be made only upon written application to and written approval from the Tax Commissioner.

Sec. 6. That section 77-378, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-378. (1) If any Whenever any county official violates the rules or regulations, provided for in section 77-369, any directive of the Department of Revenue, any order of the Tax Commissioner, or violates any of the revenue laws of the State of Nebraska, the department shall notify by registered or certified mail the official concerned and the county board attorney of the county involved setting forth the violation. If the and if such violation is not corrected within fourteen calendar days, the department shall fix a date for a hearing, of which upon five days' notice shall be given by certified mail to the county official or officials concerned and to the chairperson of the county board of the same county, by registered or certified mail the county attorney. A copy of the notice shall be given to the Director of Administrative Services and the State Treasurer. Upon receipt of the notice the State Treasurer shall withhold distribution of all money to which the county may be entitled pursuant to Chapter 66, article 4, and Chapter 77, articles 27 and 35. At the hearing if it is determined by the department determines that such the rules, regulations, directives, orders, or laws have been violated, the department shall enter an order setting forth the specific nature of the violation, whether or not the violation has ceased, and if it has not, what corrective measures must shall be taken. All parties concerned shall be immediately notified by registered or certified mail of the department's decision. The department may at any time after five calendar days have elapsed from the date of the hearing, upon examination and inspection, determine whether or not corrective measures have been taken. Such examination and inspection may be performed by any duly designated representative of the department. Whenever such corrective measures are taken all parties concerned shall be notified by registered or certified mail. The Director of Administrative Services shall be delivered a copy of such notice of hearing, whereupon the State Treasurer shall withhold distribution of all money to which such county may be entitled under the provisions of Chapter 77, article 35. The order shall be sent by certified mail to the official concerned and the county attorney.

(2) If rules, regulations, directives, orders, or laws are determined to have been violated on the date the notice of hearing was mailed and are still being violated on the date of the hearing, the Director of Administrative Services, upon completion of the necessary corrective action, shall distribute eighty

ninety per cent of the money so withheld to from the county with the balance being upon completion of the corrective measures ordered by the department. The balance shall be forfeited to the state and transferred to the General Fund. If rules, regulations, directives, or laws are determined to have been violated on the date the notice of hearing was mailed but corrective measures have been completed by the date of the hearing, ninety per cent of the amount so withheld shall be distributed to the county with the balance being forfeited to the state and transferred to the General Fund. If it is determined that there have been no violations as of the date of the notice of hearing or subsequent thereto or that the violations have been corrected by the date of the hearing, the entire amount withheld shall be distributed to the county.

(3) The amount so withheld by the treasurer shall be determined by totaling the amount to which the county is entitled for the month or months involved under Chapter 77, article 35 Chapter 66, article 4, and Chapter 77, articles 27 and 35, and multiplying such amount by a fraction of which the denominator shall be the total number of calendar days in the month or months involved and the numerator shall be the total number of calendar days in the month or months during which such money was to be withheld, starting with the date the notice of hearing was issued and ending with the latest of either the date of the hearing or the date on which the department determines that corrective measures have been completed.

(4) Failure or refusal by any county officer to take the necessary corrective action according to law shall in and of itself be deemed grounds for suspension and removal of such officer in accordance with the procedure outlined in sections 25-21,147 and 25-21,148.

(5) The county may appeal de novo the decision of the department to the district court of the county within twenty days after receipt of notice of the decision of the department in the same manner as appeals are taken from action of the county board of equalization under sections 77-1510 and 77-1511 pursuant to Chapter 84, article 9.

Sec. 7. That section 77-401, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-401. The county assessor, before entering upon the duties of his or her office, shall take and subscribe an oath to perform well, faithfully, and impartially such duties, and shall execute a bond to the

State of Nebraska, with good and sufficient sureties, to be approved by the county board of the county, in such sum as required by section 11-119 as required by Chapter 11, article 1.

Sec. 8. That section 77-408, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-408. Any officer, elective or appointive assessor, elected or appointed, who shall willfully neglect or refuse in whole or in part to perform the duties required of him or her by law in the assessment of property for taxation, shall be deemed guilty of a Class V misdemeanor, and shall be answerable in damages to the county or any person thereby injured up to the limits of his or her official bond.

Sec. 9. That section 77-409, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-409. The county assessor with the aid of his or her deputy and assistants when the same are elected as provided by section 32-310, shall carefully examine and check all returns of personal property for taxation. He or she shall have the power to make such investigation, examination, and inspection of the property set out in the return and to examine under oath the person making the return as to his or her books, records, and papers in order to enable him the assessor to determine that all personal property of the taxpayer is listed for taxation at its actual value.

Sec. 10. That section 77-410, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-410. The county assessor shall have general supervision over and direction of the assessment of all personal property in his or her county. He or she shall advise and instruct all deputies and assistants as to their duties, and shall require of his or her deputies and assistants that the assessment of property be uniform throughout the county, and that property be assessed as directed by law.

Sec. 11. That section 77-412, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-412. The county assessor shall have the power to change the reported valuation of any item of property in the return of any taxpayer to conform such valuation to what the assessor deems to be its actual value. The taxpayer may appeal the action of the county assessor in the same manner as provided in this section

for the appeal of assessment and valuation in the case of omitted property or where the taxpayer failed to file a return. Notice that a change has been made shall be given to the taxpayer in the same manner provided in this section for notice and hearing for property omitted or for a return which has not been filed.

In every case where the county assessor shall discover that a taxpayer has failed, neglected, or refused to make out and deliver to the county assessor or any of his or her assistants the statement of all personal property which he or she is required to list for taxation under section 77-1229 or as required by any other law and in every case where the county assessor from any source, including but not limited to examining and checking the returns of personal property, the investigation, examination, and inspection of property of the taxpayer, and the examination of the taxpayer under oath as to his or her books, records, and papers, shall find that any personal property was omitted or not returned for taxation during the current taxing period and the three previous taxing periods or any taxing period included therein, the county assessor shall proceed to list and value such property for taxation. Such property shall be taxed at the same rate as imposed upon the property in the governmental subdivision of the State of Nebraska in which the property should have been returned for taxation. To such tax shall be added a penalty of fifty per cent of the tax due. The county assessor shall send a notice by first-class mail to the last-known address of the taxpayer, advising the taxpayer of the action of the county assessor, of the rate of penalties, and that interest at the rate specified in section 45-104-01, as such rate may from time to time be adjusted by the legislature, will be assessed upon both tax and penalties from the date of delinquency of the tax until paid. The form of such notice shall be as prescribed by the Tax Commissioner. The notice shall advise the taxpayer of his or her right to appeal the action of the county assessor to the county board of equalization and shall advise the taxpayer that if the taxpayer does not appeal the action of the county assessor to the county board of equalization the taxpayer shall not be deemed to have waived his or her right to appeal the imposition of the penalties and interest on such penalties pursuant to the provisions of section 77-1320-05. The action of the county assessor shall become final unless the taxpayer files a notice of intention to appeal the action of the county assessor with the county board of equalization

within thirty days of the date the notice is mailed by the county assessor. Upon the filing of a notice of intent to appeal the action of the county assessor, the county board of equalization shall set a date for hearing and give the taxpayer ten days' notice of such hearing by first-class mail. The county board of equalization shall make its determination as to whether the property is taxable and properly valued within thirty days after the date of the hearing. The county clerk shall immediately notify the county assessor and the taxpayer of the board's action and that the action of the county board of equalization may be appealed to the district court. The form of the notice shall be as prescribed by the Tax Commissioner. Taxes and penalties assessed for the current year, if not delinquent, shall be certified to the county treasurer and collected as if the property had been properly reported for taxation, except that separate tax statements may be sent out. Taxes and penalties assessed for the current year, if delinquent, and taxes and penalties assessed for prior years shall be certified to the county treasurer and the taxes, penalties, and interest on penalties shall be due and collectible immediately upon certification. Collection procedures shall be started immediately, regardless of provisions of other statutes to the contrary. Appeal de novo may be taken from the decision of the county board of equalization to the district court of the county in which the assessment is made upon receipt of notice of the action of the county board of equalization in the manner provided for by sections 77-1510 and 77-1511. (1) The county assessor shall change the reported valuation of any item of personal property listed on the return of any taxpayer to conform the valuation to actual value. The assessor shall make a change to the valuation of any item of personal property for the current taxing period and the three previous taxing periods or any taxing period included therein.

(2) The county assessor shall list any item of personal property omitted from or not returned on a personal property return of any taxpayer and value the property at its actual value. The assessor shall list and value omitted or not returned property for the current taxing period and the three previous taxing periods or any taxing period included therein. Property so listed and valued shall be taxed at the same rate as would have been imposed upon the property in the governmental subdivision of the state in which the property should have been returned for taxation. To the

tax shall be added a penalty of fifty per cent of the tax due. Interest shall be assessed upon both the tax and the penalty at the rate specified in section 45-104.01, as such rate may from time to time be adjusted by the Legislature, from the date the tax would have been delinquent until paid.

(3) For purposes of this section, the county assessor shall send notice, by first-class mail to the last-known address of the taxpayer, on a form prescribed by the Tax Commissioner, advising the taxpayer of the action taken, the penalty, and the rate of interest, if any. The notice shall also state the taxpayer's appeal rights and the appeal procedures.

(4) The county assessor may with the approval of the county board of equalization waive all or part of the penalty assessed and any interest thereon. The entire penalty and interest shall be waived if the omission or failure to return any item of personal property was for the reason that the property was not required to be reported in previous years or the property was timely reported in the wrong taxing district.

(5) For purposes of this section, the taxpayer may appeal the action of the county assessor, either as to the valuation of property or the penalties imposed, to the county board of equalization within thirty days of the date the notice was mailed by the county assessor. The taxpayer shall preserve his or her appeal by filing an appeal with the county clerk in the same manner as prescribed in section 77-1502. The action of the county assessor shall become final unless an appeal is filed within the time prescribed.

(6) Upon ten days' notice to the taxpayer, the county board of equalization shall set a date for hearing the appeal of the taxpayer. The county board of equalization shall make its determination on the appeal within thirty days after the date of hearing. The county clerk shall, within seven days of the determination of the county board, send notice to the taxpayer and the county assessor, on forms prescribed by the Tax Commissioner, of the action of the county board. Appeal de novo may be taken from the decision of the county board of equalization to the district court of the county in which the assessment is made in the manner prescribed in sections 77-1510 and 77-1511.

(7) Taxes and penalties assessed for the current year, if not delinquent, shall be certified to the county treasurer and collected as if the property had been properly reported for taxation, except that

separate tax statements may be mailed. Taxes and penalties assessed for the current year, if delinquent, and taxes and penalties assessed for prior years shall be certified to the county treasurer, and the tax, penalties, and interest thereon shall be due and collectible immediately upon certification. Collection procedures shall be started immediately regardless of the provisions of any other statute to the contrary.

Sec. 12. That section 77-1320.04, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

~~77-1320-04-~~ If a return is voluntarily filed or omitted property is voluntarily reported after the final date for returning such property has passed for the current taxing period and the three previous taxing periods or any taxing period included therein, the property shall be taxed at the same rate as imposed upon the property in the governmental subdivision of the State of Nebraska in which the property should have been returned for taxation. To the tax shall be added a penalty of ten per cent of the amount of tax due on tangible personal property. Interest at the rate specified in section 45-104.01, as such rate may from time to time be adjusted by the Legislature, shall be assessed upon such penalty from the date of delinquency of the tax until paid. The county assessor, ~~in his or her discretion~~ and with the approval of the county board of equalization, may waive all or part of the penalty and the interest on the penalty. If the omission or failure to return or report property was caused by the fact that such property had not been required to be reported in previous years or that such property was timely reported in the wrong taxing district, the entire penalty and the interest on the penalty shall be waived. Appeals may be taken under the same conditions and in the same manner as provided in section ~~77-1320-05~~ ~~77-412~~. A return shall be deemed to be voluntarily filed or omitted property shall be deemed to have been voluntarily reported if the action is done without notice from any taxing official or if the taxpayer prior to such notice notified the county assessor in writing that such return would be filed late and the return was subsequently filed within thirty days. Returns voluntarily filed or omitted property voluntarily reported as provided in this section shall not be subjected to any other penalty. ~~The provisions of this~~ This section shall not be so construed as to prohibit any taxing official from the proper discovery, assessment, taxation, and penalization of and for any

property not listed or returned, regardless of when or in what manner the return was filed.

Sec. 13. That section 77-429, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-429. No person shall be eligible to file for, assume, or be appointed to the office of county clerk acting as ex officio county assessor who does not hold a county assessor's certificate.

Sec. 14. The county assessor may, in extending a value on any item of personal property or parcel of real property, reject all values that fall below two dollars and fifty cents and extend all values of two dollars and fifty cents or more to the next higher five dollars or multiples thereof, making all valuations end in zero or five.

Sec. 15. That section 77-501, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-501. The Governor, Secretary of State, Auditor of Public Accounts, State Treasurer, and Tax Commissioner shall collectively constitute the State Board of Equalization and Assessment, and shall have power to review and equalize assessments of property for taxation within the state. Three members shall constitute a quorum for the transaction of business.

Sec. 16. That section 77-502, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-502. The Governor shall be ex officio chairman chairperson of the State Board of Equalization and Assessment and preside at all meetings when present. The Tax Commissioner shall be secretary of the board, and as such, shall perform such duties as may devolve on him or her by law or the rules and regulations of the board. In the absence of either the president chairperson or the secretary, their places may be filled temporarily by other members of the board. Attendance of three members of the board shall constitute a quorum for the transaction of business.

Sec. 17. That section 77-503, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-503. The Tax Commissioner shall have authority to call special meetings of the State Board of Equalization and Assessment at such times as its business may require. He The Tax Commissioner shall also have authority to administer oaths and affirmations and to sign all orders, certificates, and process in the

name of the board upon a roll call vote. The Tax Commissioner shall attest all orders, certificates, and process with the official seal of the board.

Sec. 18. That section 77-505, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-505. The State Board of Equalization and Assessment shall, as seen as the abstracts of assessment have been submitted by the county assessors, meet at the State Capitol for the purpose of equalizing annually review the abstracts of assessments on both of real and personal property submitted by the county assessors, examine the valuation of all other property which is valued by the state, and equalize such valuations for tax purposes within the state. For this purpose the board shall meet at the State Capitol as soon as the abstracts of assessments have been submitted by the county assessors. The board shall have the power to adjourn from time to time until the equalization process is complete.

Sec. 19. That section 77-506, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-506. The State Board of Equalization and Assessment shall examine the abstracts of real and personal property valued for tax purposes by the counties of the state, examine the valuation of all other property which is valued by the state, and equalize such valuations for tax purposes within the state. The board Pursuant to section 77-505, the State Board of Equalization and Assessment shall have the power to increase or decrease the actual valuation of a class or subclass of real or personal property of any county or tax district. Such increase or decrease shall be made by a per cent. The per cent of increase or decrease when made shall be certified to the county clerk of the proper county, who shall add to or deduct from the assessment of each item of personal property and of each piece or parcel of real property in the county affected an amount equal to the per cent of increase or decrease fixed by the board.

Sec. 20. That section 77-507.01, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-507.01. In addition to the authority conferred by sections section 77-506, and 77-507, the State Board of Equalization and Assessment, in cases brought to its attention by the Tax Commissioner, shall have authority to direct the Tax Commissioner to conduct

a hearing to review any changes made by the county board of equalization in valuations of real and personal property in the county. At least ten days' notice shall be given to the county clerk, county assessor, and chairperson of the county board. At the hearing, the legal representatives of the county may appear and show cause why the valuation of the real or personal property of the county should not be corrected or adjusted, and, on the recommendation of the Tax Commissioner after such review, to make such corrections and adjustments as such changes shall necessitate for classes or subclasses of property-

Sec. 21. That section 77-508, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-508. In the event it shall appear to Pursuant to section 77-506, if the State Board of Equalization and Assessment finds that a just, equitable, and legal assessment of the real or personal property in the state cannot be made without increasing or decreasing by a percentage the valuation of such a class or subclass of real or personal property as returned by any county, the board shall issue a notice to the counties which the board it deems either undervalued or overvalued, and shall set a date for hearing at least five ten days following the mailing of such notice. The board may direct the Tax Commissioner to hold such hearings to expedite the equalization process. The notice shall be mailed to the county clerk, county assessor, and chairman chairperson of the county board. At the hearing the legal representatives of the county may appear and show cause why the valuation of a class or subclass of real or personal property of the county should not be adjusted.

Sec. 22. That section 77-508.01, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-508.01. The State Board of Equalization and Assessment shall, pursuant to section 77-508, raise or lower the valuation of property in a county or any class or subclass of property in a county when it is necessary to achieve intercounty equalization. In determining the necessity for such intercounty equalization and for the purposes of advising the State Board of Equalization and Assessment board, the Tax Commissioner shall employ the valuation factors in section 77-112, where when applicable, as well as a sales assessment ratio study. In those counties or jurisdictions where the number of valid or bona fide

sales of real estate are ~~is~~ not considered sufficient to furnish conclusive evidence as to the ratio of assessed values to sales values, the Tax Commissioner shall have authority to ~~may~~ conduct and use an appraisal to determine sales assessment ratio. In addition to the authority to conduct and use an appraisal in any ratio determination, the Tax Commissioner shall have authority to ~~may~~ employ transfers of comparable real estate in surrounding counties as indicators of value in the sales assessment ratio. When an appraisal does not reflect current values to use in such ratio computation, the Tax Commissioner shall have the necessary appraisals conducted by qualified appraisers, and such appraisals shall be used in the ratio computation. The Tax Commissioner may use any other relevant matter in considering intercounty equalization.

Sec. 23. That section 77-509, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-509. At the hearing provided by section 77-508, the legal representatives of the counties may appear and show cause why the valuation or valuations of the real or personal property of their county should not be increased or decreased by the State Board of Equalization and Assessment, and, after a full hearing, either by the board or the Tax Commissioner, the board, not later than August 15, shall enter its order and certify the same to the county clerks or officer with the duty of making up the tax list of the proper counties as set forth in section 77-506. Until such time as the Supreme Court, pursuant to an appeal prosecuted pursuant to section 77-510, may rule otherwise, each county shall be bound by the valuation established by the State Board of Equalization and Assessment. After a hearing conducted pursuant to section 77-507.01 or 77-508, the State Board of Equalization and Assessment shall either (1) enter its order based on information presented to it at the hearing or (2) meet to hear the recommendation of the Tax Commissioner, based on information presented to him or her at the hearing. Notice of the Tax Commissioner's recommendation shall be issued at least five days prior to the meeting. At the meeting the board may hear testimony relevant to the Tax Commissioner's recommendation from any interested person. The order of the board shall be certified to the county assessor, county clerk, and chairperson of the county board on or before August 15. The order shall specify the percentage increase or decrease and the class or

subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected. The specified changes shall be made by the county assessor to each item of personal property and to each parcel of real property in the county so affected. Until such time as the Supreme Court, pursuant to an appeal prosecuted pursuant to section 77-510, rules otherwise, each county shall be bound by the valuation established by the board.

Sec. 24. That section 77-510, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-510. From any final decision of the State Board of Equalization and Assessment with respect to the valuation of any real or personal property, any person, county, or municipality affected thereby may prosecute an appeal to the Supreme Court. Upon demand therefor, the board shall prepare and certify a transcript of its records and proceedings involved in such decision. Notice of intention to obtain a review shall be filed within ten days from the date of the entry order by the board, and when docketed said the cause shall be given precedence by the Supreme Court over all civil cases.

Sec. 25. That section 77-511, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-511. The State Board of Equalization and Assessment shall have power to adjourn from time to time until the equalization shall be completed, and shall have power to send for the abstract of the assessment rolls of any county where when the county assessor has failed to transmit the same, and the expenses thereof, if any, shall be charged to the proper county and collected at the time of the next settlement with the county. Any county so charged shall deduct the amount thereof from the salary of such delinquent county assessor.

Sec. 26. That section 77-802, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-802. The sworn statement required by section 77-801, together with any other information available, shall be used by the Tax Commissioner in determining the total taxable value including the franchise value of a public service entity for each of the local assessing districts. The Tax Commissioner shall apportion the total taxable value including the franchise value to all taxing subdivisions in proportion to the ratio of the original cost of all operating real

and tangible personal property of that public service entity having a situs in that taxing subdivision to the original cost of all operating real and tangible personal property of that public service entity having a situs in the state. If the apportionment in accordance with this section does not fairly represent the proportion of the taxable value, including franchise value properly allocable to the county, the taxpayer may petition for or the Tax Commissioner may require the inclusion of any other method to effectuate an equitable allocation of the value of the public service entity for purposes of taxation. The Tax Commissioner shall certify to the county assessors the value so determined.

Sec. 27. Any sale of a public service entity as defined in section 77-801.01 shall be reported by the purchaser to the Department of Revenue within thirty days from the date of the sale. The purchaser shall identify the seller, the date of the sale, any change in name of the entity, and the purchase price of the entity. If additional information regarding the sale is needed by the Department of Revenue, a specific written request shall be made.

Sec. 28. That section 77-1201, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1201. A complete list of all personal tangible property subject to taxation held or owned on January 1 at 12:01 a.m. of the year in which the assessment is being made, except motor vehicles as defined in section 77-1238, grain, and seed, shall be made as follows:

(1) Every person of full age and sound mind, being a resident of this state, shall list all his or her tangible property, as defined in section 77-105, having tax situs in the State of Nebraska; except motor vehicles, grain, and seed;

(2) He or she shall also list all tangible property, as defined in section 77-105, which property is invested, loaned, or otherwise controlled by him or her as agent or attorney, or on account of any other person, whether in or out of the county or state, PROVIDED, that this section shall not apply to (a) goods, wares and merchandise moving in interstate commerce through this state or consigned from a point outside this state to a warehouse or storage facilities in this state for storage or assembly in transit to a final destination outside the state, or (b) goods, wares and merchandise stored in transit in the state in bonded and licensed warehouses or storage areas and which are

intended for and which are shipped to final destinations outside this state upon leaving such warehouse or storage areas;

(2) (3) The tangible property of a minor child shall be listed by the following: (a) His or her guardian; (b) if he or she has no guardian, by his or her parent, if living; and (c) if neither parent is living, by the person having such property in charge;

(3) (4) The tangible property of any other person under guardianship, by his or her guardian or, if he or she has no guardian, by the person having charge of such property;

(4) (5) The tangible property of a person for whose benefit it is held in trust, by the trustee, and of the estate of a deceased person, by the ~~executor~~ personal representative or administrator;

(5) (6) The tangible property of corporations whose assets are in the hands of a receiver, ~~or receivers,~~ by such a receiver; ~~or receivers;~~

(6) (7) The tangible property of corporations, by the president or the proper agent or officer thereof;

(7) (8) The tangible property of a firm or company, by a partner or agent thereof;

(8) (9) The tangible property of manufacturers and others in the hands of an agent, by and in the name of such agent; and

(9) (10) All leased personal property shall be reported, by itemizing each article, by lessor as owner or lessee as agent.

Sec. 29. That section 77-1202, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1202. Personal property, except such as is required by law to be listed and assessed otherwise, shall be listed and assessed in the county, precinct, township, city, village, and school district where the owner resides. Property having local situs, such as grain elevators, lumber yards or Personal property of any established business shall be listed and assessed at the place of such situs location of the business, or if the property has acquired local situs elsewhere, the property shall be listed and assessed where it has acquired local situs. Motor vehicles, and cabin trailers, not registered for highway use, and mobile homes, aircraft, and other personal property connected therewith shall be listed and taxed in the county, precinct, township, city, village, and school district where such property is stored and kept for the greater portion of the calendar year. Each motor vehicle;

except cabin trailers and mobile homes, used or owned by any student shall be listed and taxed at the place of residence of such student, if different from the place at which he is attending school. Personal property held by an executor a personal representative, administrator, or trustee under a testamentary trust appointed by a Nebraska court, and not distributed on the date of assessment, shall be separately listed by the ~~executor~~ personal representative, administrator, or trustee at the place where the deceased person owning such property resided if in this state. If the deceased person was a nonresident of Nebraska, such property shall be separately listed at the place where such property was subject to taxation at the date of death of the deceased. Personal property held by any personal representative acting in a fiduciary capacity shall be separately listed by such personal representative at the place where the beneficial owner of such property resides or last resided if in this state. If such beneficial owner was a nonresident of Nebraska, such property shall be separately listed at the place where such property was subject to taxation in this state at the time of creation of the fiduciary relationship.

Sec. 30. That section 77-1209, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1209. All improvements put Improvements on leased public lands, which are defined as real estate, shall be listed assessed to the owner of such the improvements as personal property and listed and assessed as such in the place where the land is situated. The taxes imposed on such the improvements shall be collected by levy and sale of the interest of such the owner, the same as in all other cases of collection of taxes on personal property. ~~7~~ or by suit in the name of the county against such owner.

Sec. 31. That section 77-1209.02 Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1209.02. Where When improvements are placed on leased lands, but are to be listed assessed separately to the owner of the improvements, the actual value of the land and such improvements shall be determined without regard to the fact that the owner of the improvements is not the owner of the land upon which the same such improvements have been placed. If the owner of the improvements claims that ~~their~~ the value is reduced by reason of uncertainty in the term of his or her tenancy or because of the prospective termination or

expiration of the term, he or she shall serve notice of such claim in writing by registered or certified mail on the owner of the land before January 1 not later than the date for the annual assessment of property; and shall at the same time serve similar notice on the county assessor, together with his or her affidavit that he or she has served notice on the owner of the land. If the assessor finds, on the basis of the evidence submitted to him or her, that the claim is valid, he or she shall proceed to apportion the total value of such the improvements between the owner thereof and the owner of the land, as their respective interests appear, and the assessor shall give notice to the parties of his or her findings by registered or certified mail, prior to the date for filing complaints with the county board of equalization. The proportions so established shall continue from year to year unless changed by the assessor after notice, or a claim is filed by either the owner of the improvements or the owner of the land in accordance with the procedure provided in this section. Where When it is found that part of the value of the improvements should be listed assessed to the owner of the land, the part so separately listed assessed shall have the same tax situs as the part which is listed assessed to the owner of the improvements.

Sec. 32. That section 77-1209.03, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1209.03. Improvements put on made to leased lands, other than leased public lands, shall be assessed listed for assessment to the owner of such the leased lands, unless before January 1 following any change in such the improvements the owner of such the leased lands or the lessee thereof, or the owner of such the leased lands and the lessee thereof before March 1 following change in such improvements, shall file with the county assessor on a form prescribed by the Tax Commissioner a request or county clerk; when he or she is ex officio county assessor; a written instrument stating that specifically designated improvements on such leased lands are the property of the lessee, and requesting that such designated improvements be assessed as personal property; whereupon such The improvements shall be listed for assessment by the owner thereof as personal property, and the taxes imposed on such the improvements shall be collected by levy and sale of the interest of such the owner; the same in the same manner as in all other cases of the collection of taxes on personal property. When such instrument the request is

filed by the owner of ~~such~~ the leased lands, notice ~~thereof~~ shall be given by the county assessor to ~~such~~ the lessee ~~addressed to the address of such improvements~~ at the address on the request. Improvements listed for ~~assessment so assessed~~ as personal property shall have a tax situs ~~upon in the tax district where~~ the leased lands ~~where they are located~~, on the assessment date.

Sec. 33. Pursuant to section 77-103, improvements on leased land shall be real property, except that pursuant to sections 77-1209, 77-1209.02, and 77-1209.03, such improvements shall be listed as personal property, and the taxes thereon shall be collected by levy and sale of the interest of the owner in the same manner as in all other cases for the collection of taxes on personal property.

Sec. 34. That section 77-1219, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1219. It shall be the duty of the county assessor, ~~or the county clerk where he is ex officio county assessor~~, when required by any person having property in charge which has been assessed for the current year, to give a certificate of assessment, showing the amount, kind, location, and value of property assessed, and such certificate shall be evidence of the legal assessment of such property for the year. If any county assessor, ~~or county clerk where he is ex officio county assessor~~ shall fraudulently give to any person ~~such a~~ certificate, or if any person shall in any manner illegally obtain ~~any such a~~ certificate, ~~such clerk or person the assessor or the person~~ shall be guilty of a Class III misdemeanor.

Sec. 35. That section 77-1229, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1229. Every person required to list property shall make out and verify by a statement of all personal property which he or she is required to list, either as owner, lessee, or occupant in control thereof or as parent, guardian, trustee, ~~executor~~ personal representative, administrator, receiver, accounting officer, partner, or agent, upon the blanks forms prescribed by the Tax Commissioner. ~~Such blanks~~ The forms shall be furnished to each taxpayer by the county assessor or his or her assistants for that purpose, and when so made out shall be signed by each person or his or her agent and be delivered to the county assessor ~~or county clerk as ex officio county assessor~~ on or before March 1 of each year, except that upon receiving 7

PROVIDED, on an application made prior to March 1 showing hardship, or impossibility of meeting such date for reasons beyond the control of the applicant, the Tax Commissioner, the county assessor or county clerk, as the case may be, may extend the time for compliance, but not beyond March 31. If the first day of the regular meeting of the county board of equalization; AND PROVIDED FURTHER, that if severe weather conditions or natural disaster prohibit the taxpayer from complying with the provisions of this section, the county assessor may allow an extension without application, but not beyond the first day of the regular meeting of the county board of equalization March 31.

Sec. 36. That section 77-1301, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1301. (1) All real and personal property in this state subject to taxation shall be assessed as of January 1 at 12:01 a.m. which assessment shall be used as a basis of taxation until the next regular assessment.

(2) Reappraisals of all lands and improvements shall be made for the entire county in the manner provided in sections 77-1301.01 to 77-1301.04 77-1301.06.

Sec. 37. That section 77-1301.06, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1301.06. Upon completion and final approval During the first year after completion of any reappraisal conducted pursuant to the provisions of sections 77-1301-07 and sections 77-1301.01 to 77-1301.08, the valuations established by such reappraisal shall be used for purposes of property taxation of all property so appraised. Each property owner shall be notified of the valuation to be used in the manner required by section 77-1315. During the first year after reappraisal, the county board shall not change the value unless it has received written concurrence from the Tax Commissioner. The county assessor and the county board of equalization shall maintain and update the appraisal conducted and completed pursuant to section 77-1301-07 sections 77-1301.01 to 77-1301.08. After completing and using the appraisal scheduled to be completed pursuant to section 77-1301-07 sections 77-1301.01 to 77-1301.08, each county shall make an annual review of the appraised values for the purpose of maintaining and updating the appraisal. Said The review and the supporting data

thereto shall be submitted to the Tax Commissioner in the form of a written report on or before February 1 of the year following the year in which the review is made. The report to be submitted shall be as prescribed by the Tax Commissioner. If any county fails to furnish the required report, or satisfactorily meet the requirements prescribed in the rules and regulations for maintaining and updating the appraisal, the Tax Commissioner shall enter into a contract for the review and updating of the appraisal. Such contract shall be only for the year in which the county has failed to act. Payment for any contract executed under ~~the provisions of~~ this section by the Tax Commissioner shall be pursuant to section 77-1301.08. Any county may at any time after completion of the appraisal scheduled to be completed pursuant to ~~section 77-1301-07~~ sections 77-1301.01 to 77-1301.08 contract for maintenance or updating to maintain an appraisal and contract for another reappraisal of the county. Such reappraisal or annual review, and the contracting therefor, and the methods and procedures to be used, shall be in conformance with ~~the provisions of sections 77-1301-07 and 77-1301-08~~ and any rules and regulations of the Tax Commissioner adopted and promulgated pursuant to ~~such~~ sections 77-1301.01 to 77-1301.08.

Sec. 38. That section 77-1301.08, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1301.08. If any county fails to enter into an approved reappraisal contract ~~as required by sections 77-1301-05 to~~ within ninety days from the date an order is issued pursuant to section 77-1301.07, the Tax Commissioner shall enter into a contract ~~for with a~~ professional appraisal company to do the reappraisal within such county the county or contract with the county to do the reappraisal. Upon completion of such appraisal, the Tax Commissioner shall notify the county board of the cost thereof and make demand for such cost. If payment is not received within sixty days after the mailing of such demand, the Tax Commissioner shall forthwith report such fact to the Governor. In accordance with his or her constitutional duty to take care that the laws be faithfully executed, the Governor shall immediately issue an order to the State Treasurer directing that officer to withhold distribution to the county concerned of so much of the money to which such county may be entitled, under the provisions of Chapter 66, article 4, and Chapter 77, articles 27 and 35, as shall be necessary for the payment of such bill.

Sec. 39. That section 77-1301.12, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1301.12. For the purpose of complying with sections 77-1301.07 and 77-1301.08, ~~and in lieu of complying with sections 77-1301-01 to 77-1301-06;~~ the county, acting through its county commissioners or county supervisors, and the Tax Commissioner shall ~~may~~ enter into an agreement whereby the Tax Commissioner shall ~~direct~~ directs a joint reappraisal with the county of the lands and improvements in the county. For a joint reappraisal to exist, the county shall actively participate in a portion of the reappraisal and be responsible for the reappraisal valuations of that portion.

Sec. 40. That section 77-1301.15, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1301.15. When the Tax Commissioner shall determine that the agreement has been completed he shall ~~so certify to the county officials which entered into the agreement-~~ The values established pursuant to the joint undertaking shall be used for purposes of property taxation of all property so appraised. Each property owner shall be notified of the valuations to be used in the manner required by section 77-1315. During the first year the reappraisal is used, the county board of equalization shall not be able to change the level of value unless it has ~~shall~~ have received the written concurrence ~~of from~~ the Tax Commissioner. The agreement entered into pursuant to section 77-1301.12 shall provide that assistance will be furnished by the Tax Commissioner to the county board of equalization during the meetings of such board during the first year the reappraisal is used and that the costs of such assistance will ~~shall~~ be paid as provided for in section 77-1301.13.

Sec. 41. That section 77-1301.16, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1301.16. Any taxpayer aggrieved by a reappraisal as approved by the Tax Commissioner may file an appeal in the district court of the county in which the property reappraised is located within thirty days after the date of the approval of the reappraisal by the Tax Commissioner ~~or within thirty days after any approval of reappraisal by the Tax Commissioner~~ county board of equalization. Any taxpayer may appeal in a class action as provided in section 25-319. All appeals

shall be taken as provided in Chapter 84, article 9-
The Tax Commissioner The county assessor shall cause to
be advertised advertise the fact of such approval in a
paper of general circulation in the county. The
thirty-day appeal period shall run from the first day of
such publication.

Sec. 42. That section 77-1303, Reissue
Revised Statutes of Nebraska, 1943, be amended to read
as follows:

77-1303. On or before January 1 at 12:01 a.m.
of each year the county assessor or county clerk, where
he or she is ex officio county assessor or in those
counties having unit tax ledgers which are prepared by
the county clerk, shall make up for the several
townships, precincts, cities, and villages in the county
in computer files, or in books or unit valuation ledgers
in counties that shall adopt or have adopted the use
thereof, which books or unit valuation ledgers are to be
provided for that purpose by county boards, containing a
list, ledger, or computer file of the taxable lands and
lots in his or her the county. When a whole section,
half section, quarter section, or half quarter section
belongs to one owner, it shall be listed as one tract.
If all the lots in the same block belong to one owner,
they shall be listed as a block. When several adjoining
lots in the same block belong to the same owner, they
shall be included in one description. When any tract or
parcel of real estate is situated in more than one
township, precinct, or school, road, or other district,
the portion thereof in each of such townships,
precincts, or districts shall be listed separately. The
county assessor or county clerk, as the case may be,
shall enter in the proper column, opposite each
respective tract or lot, the name of the owner thereof,
so far as he or she shall be able to ascertain the same.
Such books or unit valuation ledgers in the counties
that shall adopt or have adopted the use thereof, The
lists, ledgers, or computer files shall contain columns
in which may be shown the number of acres or lots and
the value thereof, the improvements and the value
thereof, and the total value, and such other columns as
may be required.

Sec. 43. That section 77-1318, Reissue
Revised Statutes of Nebraska, 1943, be amended to read
as follows:

77-1318. All taxes charged under the
provisions of section 77-1317 shall be exempt from any
back interest or penalty and shall be collected in the
same manner as other taxes levied upon real estate,

except for taxes charged on improvements to real property made after September 1, 1980. Interest at the rate provided in section 77-207 and the following penalties and interest on penalties for late reporting or failure to report such improvements pursuant to section 77-1318.01 shall be collected in the same manner as other taxes levied upon real property. The penalty for late reporting or failure to report improvements made to real property after September 1, 1980, shall be as follows: (1) A penalty of twelve per cent of the tax due on the improvements for each taxing period for improvements voluntarily filed or reported after April 1 has passed; and (2) a penalty of twenty per cent of the tax due on improvements for each taxing period for improvements not voluntarily reported for taxation purposes after April 1 has passed. Interest at the rate specified in section 45-104.01, as such rate may from time to time be adjusted by the Legislature, shall be assessed upon such penalty from the date of delinquency of the tax until paid. No penalty excluding interest shall be charged in excess of one thousand dollars per year. For purposes of this section improvement shall mean any new structure or permanent fixtures added to an existing structure.

Any additional taxes, penalties, or interest on penalties imposed pursuant to this section may be appealed in the same manner as appeals are made under section 77-1320-05 ~~77-412~~.

Sec. 44. That section 77-1502, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1502. The county board of equalization shall hold a session of not less than three and not more than sixty days, for the purpose of reviewing and deciding the protests filed pursuant to sections 77-1502 to 77-1507, commencing on April 1 of each year and ending on May 31. Protests shall be written in triplicate and filed with the board within thirty days of the assessor's filing of the assessment roll with the county clerk in order to receive review. The dates for the filing of protests shall be included by the county clerk in the notice described in section 77-1315-

Attached to each copy of such the protest shall be a written statement of the reason or reasons why the requested reduction in assessment should be made or the protest shall be automatically dismissed.

The board may meet at any time upon the call of the chairperson or any three members of the board for the purpose of equalizing assessments of any omitted or

undervalued property. The board shall maintain a written record of all proceedings and actions taken and shall show the vote of the members of the board and shall also show the justification and basis for such action which shall be available for inspection in the office of the county assessor.

In equalizing assessments during regular sessions, the board shall prepare a separate report as to each action taken by it with respect to equalization, and such report shall include a description of the property affected by such action, the recommendation of the county assessor with respect to the action proposed or taken, the names of witnesses whose testimony was heard in connection with the action, a summary of their testimony, and a statement by the board of the basis upon which it took such action. Such report shall identify by name the members of the board favoring the action taken, be signed by the chairperson of the board, and contain a certification over his or her signature that a copy thereof is being mailed to the Tax Commissioner. One copy of the report shall be given to the officer charged with the duty of preparing the tax list, and such officer shall have no authority to make a change in the valuations prepared and submitted by the county assessor until he or she has such report in his or her possession, completed, signed, and certified in the manner herein specified. If, and if he or she deems it incomplete, he or she shall return the same to the board for proper preparation and execution.

Within seven days after a final decision by the county board of equalization on any protest filed with the board for adjustment of property values, the county clerk shall notify the protester of the action taken by the board.

Sec. 45. That section 77-1503.01, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1503.01. For purposes of sections ~~77-1503-01, 77-1506-02, and 77-1506-03, 77-1504 and 77-1506.02,~~ parcels or items of property or classes of property shall mean all lands and improvements and all locally assessed land, improvements, and personal property. Any property valued by the State Board of Equalization and Assessment or the Tax Commissioner and property the value of which has been certified to the State Board of Equalization and Assessment pursuant to section ~~77-1514~~ shall not be subject to equalization by the county board of equalization under the provisions of ~~sections 77-1503-01, 77-1506-02, and 77-1506-03~~ sections

77-1504 and 77-1506.02.

Sec. 46. That section 77-1504, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1504. The county board of equalization shall fairly and impartially equalize the valuation of real property of the county by raising the valuation of such tracts and lots as are assessed too low and lowering the valuation of such tracts and lots as are assessed too high and personal property in the county so that all real and personal property is assessed uniformly and proportionately. In cases of evident error of assessment or of apparent gross injustice in overvaluation or undervaluation of real property, the county board of equalization may consider and correct the same assessment of any tract, lot, or parcel of real property or the assessment of any or all items of personal property by raising, after due notice has been given to the interested party or parties, or by lowering the actual valuation of such real property owner or agent at his or her last-known address, or by lowering the assessment of such property. In cases where farm lands or real property consisting of city, town, or village blocks or lots have been assessed as entities and after the time of the assessment part or parts of such entities have been transferred by the owner or owners thereof to another party or to other parties by sale or otherwise, it may appertain the just and equitable proportion of the actual valuation of such entities to the various parcels of lands into which such entities have been divided by transfer of title, upon notice given to the parties of such transfer. No action shall be taken by the county board of equalization pursuant to this section before April 1 of each year nor after May 30 31 of each year.

Sec. 47. That section 77-1506.02, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1506.02. Upon completion of equalization of assessments of individual parcels of lands and improvements and of assessments of personal property of individuals, pursuant to sections 77-1502 and 77-1504, 77-1503 to 77-1507, the county board of equalization shall have authority to raise or lower by percentage the valuation of all of a class or all of a subclass, as defined by the Tax Commissioner by rule and regulation, of property within the county if public notice shall be given by publication in a newspaper of general circulation within the county stating the intention of

the board. Such notice shall be given ten days before final action is taken by the board in regard to such matters. Nonresidents of the county in which such real estate is situated shall be notified by mail of increases in valuation if such nonresident owners shall have an address of record on file with the county assessor as of January 1, annually. No action shall be taken by the county board of equalization pursuant to this section after June 15 of each year.

Sec. 48. That section 77-1507, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1507. The county board of equalization may meet at any time upon the call of the chairperson or any three members of the board for the purpose of determining and equalizing the assessments of any omitted or undervalued real or personal property. The board shall also add to the assessment rolls any taxable property not included therein, assessing the same in the name of the owners thereof. Omitted or undervalued as the assessor should have done, but no personal property shall be so added unless added only after the owner or agent of the owner thereof is previously notified. The board shall maintain a written report of all proceedings and actions taken pursuant to this section. The report shall show the vote of the members of the board and the justification for the action. The report shall be available for public inspection in the office of the county assessor. A copy of such report shall be submitted to the Tax Commissioner. 7 if he be found in the county.

Sec. 49. That section 77-1514, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1514. The county assessor, ~~or county clerk where he is ex officio county assessor,~~ not later than June 25 of each year, shall prepare an abstract of the assessment rolls of his or her county on blank forms to be furnished by the Tax Commissioner, showing the values as equalized and corrected by the county board of equalization, and forward it to the State Board of Equalization and Assessment on or before July 1. ~~Such~~ The abstract shall show such information as to the taxable property in the county as required by the Tax Commissioner.

Sec. 50. That original sections 77-101, 77-204, 77-371, 77-378, 77-401, 77-408 to 77-410, 77-412, 77-429, 77-501 to 77-503, 77-505, 77-506, 77-507.01, 77-508, 77-508.01, 77-509, 77-510, 77-511,

77-802, 77-1201, 77-1202, 77-1209, 77-1209.02, 77-1209.03, 77-1219, 77-1229, 77-1301, 77-1301.06, 77-1301.08, 77-1301.12, 77-1301.15, 77-1301.16, 77-1303, 77-1318, 77-1320.04, 77-1502, 77-1503.01, 77-1504, 77-1506.02, 77-1507, and 77-1514, Reissue Revised Statutes of Nebraska, 1943, and also sections 77-387 to 77-396, 77-402, 77-411, 77-504, 77-507, 77-507.02, 77-1207, 77-1217, 77-1218, 77-1228, 77-1301.09 to 77-1301.11, 77-1320.02, 77-1320.03, 77-1320.05, 77-1320.06, 77-1328, 77-1503, and 77-1506, Reissue Revised Statutes of Nebraska, 1943, are repealed.