

AMENDMENTS TO LB 384

(Amendments to Standing Committee amendments, AM944)

Introduced by Louden

1 1. Strike sections 20 and 21 and insert the following new
2 sections:

3 Sec. 20. Section 77-5003, Reissue Revised Statutes of
4 Nebraska, is amended to read:

5 77-5003 (1) The Tax Equalization and Review Commission
6 is created. The Tax Commissioner has no supervision, authority,
7 or control over the actions or decisions of the commission
8 relating to its duties prescribed by law. The commission shall
9 have three commissioners, one from each congressional district, and
10 beginning on and after January 1, 2002, the commission shall have
11 four commissioners. One at-large commissioner shall be appointed
12 in addition to the commissioners representing the congressional
13 districts. All commissioners shall be appointed by the Governor
14 with the approval of a majority of the members of the Legislature.
15 The salaries of the commissioners shall be fixed by the Governor.

16 (2) The term of the commissioner from district 1 expires
17 January 1, 2010, the term of the commissioner from district 2
18 expires January 1, 2012, and the term of the commissioner from
19 district 3 expires January 1, 2008. The term of the at-large
20 commissioner expires on January 1, 2008. After the terms of
21 the commissioners are completed as provided in this ~~section,~~
22 subsection, each subsequent term shall be for six years beginning

1 and ending on January 1 of the applicable year. Vacancies occurring
2 during a term shall be filled by appointment for the unexpired
3 term. Upon the expiration of his or her term of office, a
4 commissioner shall continue to serve until his or her successor has
5 been appointed.

6 (3) ~~The Governor shall designate one commissioner, who~~
7 ~~is an attorney admitted to practice before the Nebraska Supreme~~
8 ~~Court, to serve as the chairperson of the commission from January~~
9 ~~1, 2002, through December 31, 2003. Beginning on January 1, 2004,~~
10 ~~the~~ The commission shall designate pursuant to rule and regulation
11 its chairperson and vice-chairperson on a two-year, rotating basis
12 among the commissioners who are attorneys admitted to practice
13 before the Nebraska Supreme Court.

14 (4) A commissioner may be removed by the Governor for
15 misfeasance, malfeasance, or willful neglect of duty or other cause
16 after notice and a public hearing unless notice and hearing are
17 expressly waived in writing by the commissioner.

18 Sec. 21. Section 77-5004, Revised Statutes Cumulative
19 Supplement, 2010, is amended to read:

20 77-5004 (1) Each commissioner shall be a qualified voter
21 and resident of the state and, for each commissioner representing
22 a congressional district, a domiciliary of the district he or she
23 represents.

24 (2) Each commissioner shall devote his or her full time
25 and efforts to the discharge of his or her duties and shall not
26 hold any other office under the laws of this state, any city or
27 county in this state, or the United States Government while serving

1 on the commission. Each commissioner shall possess:

2 (a) Appropriate knowledge of terms commonly used in or
3 related to real property appraisal and of the writing of appraisal
4 reports;

5 (b) Adequate knowledge of depreciation theories, cost
6 estimating, methods of capitalization, and real property appraisal
7 mathematics;

8 (c) An understanding of the principles of land economics,
9 appraisal processes, and problems encountered in the gathering,
10 interpreting, and evaluating of data involved in the valuation of
11 real property, including complex industrial properties and mass
12 appraisal techniques;

13 (d) Knowledge of the law relating to taxation, civil and
14 administrative procedure, due process, and evidence in Nebraska;

15 (e) At least thirty hours of successfully completed
16 class hours in courses of study, approved by the Real Property
17 Appraiser Board, which relate to appraisal and which include the
18 fifteen-hour National Uniform Standards of Professional Appraisal
19 Practice Course. If a commissioner has not received such training
20 prior to his or her appointment, such training shall be completed
21 within one year after appointment; and

22 (f) Such other qualifications and skills as reasonably
23 may be requisite for the effective and reliable performance of the
24 commission's duties.

25 (3) ~~One~~ At least one commissioner shall possess ~~any~~ the
26 certification or training required to become a licensed residential
27 real property appraiser as set forth in section 76-2230.

1 (4) ~~Prior to January 1, 2002, the chairperson, and on and~~
2 ~~after January 1, 2002, at~~ At least two commissioners, shall have
3 been engaged in the practice of law in the State of Nebraska for at
4 least five years, which may include prior service as a judge, and
5 shall be currently admitted to practice before the Nebraska Supreme
6 Court.

7 (5) No commissioner or employee of the commission shall
8 hold any position of profit or engage in any occupation or business
9 interfering with or inconsistent with his or her duties as a
10 commissioner or employee. A person is not eligible for appointment
11 and may not hold the office of commissioner or be appointed by the
12 commission to or hold any office or position under the commission
13 if he or she holds any official office or position.

14 ~~(6)(a)~~ (6) Each commissioner ~~who meets the requirements~~
15 ~~of subsection (4) of this section on or after January 1, 2002,~~
16 shall annually attend a seminar or class of at least two days'
17 duration that is:

18 ~~(i)~~ (a) Sponsored by a recognized assessment or appraisal
19 organization, in each of these areas: Utility and railroad
20 appraisal; appraisal of complex industrial properties; appraisal
21 of other hard to assess properties; and mass appraisal, residential
22 or agricultural appraisal, or assessment administration; or

23 ~~(ii)~~ (b) Pertaining to management, law, civil or
24 administrative procedure, or other knowledge or skill necessary for
25 performing the duties of the office.

26 ~~(b)~~ (7) Each commissioner ~~who does not meet the~~
27 ~~requirements of subsection (4) of this section on or after January~~

1 ~~17~~ ~~2002~~ shall within two years after his or her appointment attend
2 at least thirty hours of instruction that constitutes training for
3 judges or administrative law judges.

4 ~~(7)~~ (8) The commissioners shall be considered employees
5 of the state for purposes of sections 81-1320 to 81-1328 and
6 84-1601 to 84-1615.

7 ~~(8)~~ (9) The commissioners shall be reimbursed as
8 prescribed in sections 81-1174 to 81-1177 for their actual and
9 necessary expenses in the performance of their official duties
10 pursuant to the Tax Equalization and Review Commission Act.