

AMENDMENTS TO LB 384

Introduced by Revenue

1 1. Strike the original sections and insert the following
2 new sections:

3 Section 1. Section 77-123, Reissue Revised Statutes of
4 Nebraska, is amended to read:

5 77-123 Omitted property means, for the current tax year,
6 (1) any taxable real property that was not assessed on March 19,
7 except beginning January 1, 2013, in any county with a population
8 of at least one hundred fifty thousand inhabitants according to
9 the most recent federal decennial census, any taxable real property
10 that was not assessed on March 25, and (2) any taxable tangible
11 personal property that was not assessed on May 1. Omitted property
12 also means any taxable real or tangible personal property that
13 was not assessed for any prior tax year. Omitted property does
14 not include property exempt under subdivisions (1)(a) through (d)
15 of section 77-202, listing errors of an item of property on the
16 assessment roll of the county assessor, or clerical errors as
17 defined in section 77-128.

18 Sec. 2. Section 77-202.04, Revised Statutes Cumulative
19 Supplement, 2010, is amended to read:

20 77-202.04 (1) Notice of a county board of equalization's
21 decision granting or denying an application for exemption from
22 taxation for real or tangible personal property shall be mailed or
23 delivered to the applicant and the county assessor by the county

1 clerk within seven days after the date of the board's decision.
2 Persons, corporations, or organizations may appeal denial of an
3 application for exemption by a county board of equalization. Only
4 the county assessor, the Tax Commissioner, or the Property Tax
5 Administrator may appeal the granting of such an exemption by a
6 county board of equalization. Appeals pursuant to this section
7 shall be made to the Tax Equalization and Review Commission in
8 accordance with section 77-5013 within thirty days after the
9 decision of the county board of equalization. The Tax Commissioner
10 or Property Tax Administrator may in his or her discretion
11 intervene in any such appeal pursuant to this section within thirty
12 days after notice by the Tax Equalization and Review Commission
13 that an appeal has been filed pursuant to this section. If the
14 county assessor, Tax Commissioner, or Property Tax Administrator
15 appeals a county board of equalization's final decision granting
16 an exemption from property taxation, the person, corporation,
17 or organization granted such exemption by the county board of
18 equalization shall be made a party to the appeal and shall be
19 issued a notice of the appeal by the Tax Equalization and Review
20 Commission within thirty days after the appeal is filed.

21 (2) A copy of the final decision by a county board
22 of equalization shall be delivered electronically to the Tax
23 Commissioner and the Property Tax Administrator within seven days
24 after the date of the board's decision. The Tax Commissioner or the
25 Property Tax Administrator shall have thirty days after the final
26 decision to appeal the decision.

27 (3) Any owner may petition the Tax Equalization and

1 Review Commission in accordance with section 77-5013, on or before
2 December 31 of each year, to determine the taxable status of real
3 property for that year if a failure to give notice as prescribed
4 by this section prevented timely filing of a protest or appeal
5 provided for in sections 77-202 to 77-202.25.

6 Sec. 3. Section 77-202.12, Reissue Revised Statutes of
7 Nebraska, is amended to read:

8 77-202.12 (1) On or before March 1, the county assessor
9 shall send notice to the state or to any governmental subdivision
10 if it has property not being used for a public purpose upon
11 which a payment in lieu of taxes is not made. Such notice shall
12 inform the state or governmental subdivision that the property
13 will be subject to taxation for property tax purposes. The written
14 notice shall contain the legal description of the property and be
15 given by first-class mail addressed to the state's or governmental
16 subdivision's last-known address. If the property is leased by
17 the state or the governmental subdivision to another entity and
18 the lessor does not intend to pay the taxes for the lessee as
19 allowed under subsection (4) of section 77-202.11, the lessor shall
20 immediately forward the notice to the lessee.

21 (2) The state, governmental subdivision, or lessee may
22 protest the determination of the county assessor that the property
23 is not used for a public purpose to the county board of
24 equalization on or before April 1. The county board of equalization
25 shall issue its decision on the protest on or before May 1.

26 (3) The decision of the county board of equalization may
27 be appealed to the Tax Equalization and Review Commission on or

1 before June 1. The Tax Commissioner in his or her discretion may
2 intervene in an appeal pursuant to this section within thirty days
3 after notice by the Tax Equalization and Review Commission that an
4 appeal has been filed pursuant to this section.

5 Sec. 4. Section 77-702, Reissue Revised Statutes of
6 Nebraska, is amended to read:

7 77-702 (1) Commencing with the expiration of the term
8 of the Property Tax Administrator holding office on July 1, 1999,
9 the Governor shall appoint a Property Tax Administrator with the
10 approval of a majority of the members of the Legislature. The
11 Property Tax Administrator shall have experience and training in
12 the fields of taxation and property appraisal and shall meet all
13 the qualifications required for members of the Tax Equalization and
14 Review Commission under subsections (1) and (2) and ~~subdivision~~
15 ~~(6)-(a)~~ (6) of section 77-5004. The Property Tax Administrator shall
16 adopt and promulgate rules and regulations to carry out his or
17 her duties through June 30, 2007. Rules, regulations, and forms of
18 the Property Tax Administrator in effect on July 1, 2007, shall be
19 valid rules, regulations, and forms of the Department of Revenue
20 beginning on July 1, 2007.

21 (2) In addition to any duties, powers, or
22 responsibilities otherwise conferred upon the Property Tax
23 Administrator, he or she shall administer and enforce all
24 laws related to the state supervision of local property tax
25 administration and the central assessment of property subject
26 to property taxation. The Property Tax Administrator shall also
27 advise county assessors regarding the administration and assessment

1 of taxable property within the state and measure assessment
2 performance in order to determine the accuracy and uniformity of
3 assessments.

4 Sec. 5. Section 77-1301, Reissue Revised Statutes of
5 Nebraska, is amended to read:

6 77-1301 (1) All real property in this state subject to
7 taxation shall be assessed as of January 1 at 12:01 a.m., which
8 assessment shall be used as a basis of taxation until the next
9 assessment.

10 (2) Beginning January 1, 2013, in any county with a
11 population of at least one hundred fifty thousand inhabitants
12 according to the most recent federal decennial census, the county
13 assessor shall provide notice of preliminary valuations to real
14 property owners on or before January 15 of each year. Such notice
15 shall be (a) mailed to the taxpayer or (b) published on a web site
16 maintained by the county assessor or by the county.

17 ~~(2)~~ (3) The county assessor shall complete the assessment
18 of real property on or before March 19 of each year, except
19 beginning January 1, 2013, in any county with a population of at
20 least one hundred fifty thousand inhabitants according to the most
21 recent federal decennial census, the county assessor shall complete
22 the assessment of real property on or before March 25 of each year.

23 Sec. 6. Section 77-1303, Reissue Revised Statutes of
24 Nebraska, is amended to read:

25 77-1303 (1) On or before March 19 of each year, the
26 county assessor or county clerk shall make up an assessment roll of
27 the taxable real property in the county, except beginning January

1 1, 2013, in any county with a population of at least one hundred
2 fifty thousand inhabitants according to the most recent federal
3 decennial census, the county assessor or county clerk shall make up
4 an assessment roll of the taxable real property in the county on or
5 before March 25.

6 (2) The county assessor or county clerk shall enter in
7 the proper column, opposite each respective parcel, the name of the
8 owner thereof so far as he or she is able to ascertain the same.
9 The assessment roll shall contain columns in which may be shown the
10 number of acres or lots and the value thereof, the improvements
11 and the value thereof, the total value of the acres or lots and
12 improvements, and the improvements on leased lands and the value
13 and owner thereof and such other columns as may be required.

14 Sec. 7. Section 77-1311, Reissue Revised Statutes of
15 Nebraska, is amended to read:

16 77-1311 The county assessor shall have general
17 supervision over and direction of the assessment of all property
18 in his or her county. In addition to the other duties provided by
19 law, the county assessor shall:

20 (1) Annually revise the real property assessment for the
21 correction of errors;

22 (2) When a parcel has been assessed and thereafter part
23 or parts are transferred to a different ownership, set off and
24 apportion to each its just and equitable portion of the assessment;

25 (3) Obey all rules and regulations made under Chapter 77
26 and the instructions and orders sent out by the Tax Commissioner
27 and the Tax Equalization and Review Commission;

1 (4) Examine the records in the office of the register
2 of deeds and county clerk for the purpose of ascertaining whether
3 the property described in producing mineral leases, contracts, and
4 bills of sale, have been fully and correctly listed and add to the
5 assessment roll any property which has been omitted; ~~and~~

6 (5) Prepare the assessment roll as defined in section
7 77-129 and described in section 77-1303; ~~and-~~

8 (6) Beginning January 1, 2013, in any county with a
9 population of at least one hundred fifty thousand inhabitants
10 according to the most recent federal decennial census, provide,
11 between January 15 and March 1 of each year, the opportunity to
12 real property owners to meet in person with the county assessor
13 or the county assessor's designated representative. During such
14 meetings, the county assessor or the county assessor's designated
15 representative shall provide a basis for the property valuation
16 contained in the notice of preliminary valuation sent pursuant
17 to section 77-1301 and accept any information the property owner
18 provides relevant to the property value.

19 Sec. 8. Section 77-1311.03, Reissue Revised Statutes of
20 Nebraska, is amended to read:

21 77-1311.03 On or before March 19 of each year, each
22 county assessor shall conduct a systematic inspection and review
23 by class or subclass of a portion of the taxable real property
24 parcels in the county for the purpose of achieving uniform and
25 proportionate valuations and assuring that the real property record
26 data accurately reflects the property, except beginning January 1,
27 2013, in any county with a population of at least one hundred fifty

1 thousand inhabitants according to the most recent federal decennial
2 census, the inspection and review shall be conducted on or before
3 March 25. The county assessor shall adjust the value of all other
4 taxable real property parcels by class or subclass in the county so
5 that the value of all real property is uniform and proportionate.
6 The county assessor shall determine the portion to be inspected and
7 reviewed each year to assure that all parcels of real property in
8 the county have been inspected and reviewed no less frequently than
9 every six years.

10 Sec. 9. Section 77-1315, Reissue Revised Statutes of
11 Nebraska, is amended to read:

12 77-1315 (1) The county assessor shall, after March 19
13 and on or before June 1, implement adjustments to the real
14 property assessment roll for actions of the Tax Equalization
15 and Review Commission, except beginning January 1, 2013, in any
16 county with a population of at least one hundred fifty thousand
17 inhabitants according to the most recent federal decennial census,
18 the adjustments shall be implemented after March 25 and on or
19 before June 1.

20 (2) On or before June 1, in addition to the notice
21 of preliminary valuation sent pursuant to section 77-1301, the
22 county assessor shall notify the owner of record as of May 20 of
23 every item of real property which has been assessed at a value
24 different than in the previous year. Such notice shall be given
25 by first-class mail addressed to such owner's last-known address.
26 It shall identify the item of real property and state the old
27 and new valuation, the date of convening of the county board of

1 equalization, the dates for filing a protest, and the average level
2 of value of all classes and subclasses of real property in the
3 county as determined by the Tax Equalization and Review Commission.

4 (3) Immediately upon completion of the assessment roll,
5 the county assessor shall cause to be published in a newspaper
6 of general circulation in the county a certification that the
7 assessment roll is complete and notices of valuation changes
8 have been mailed and provide the final date for filing valuation
9 protests with the county board of equalization.

10 (4) The county assessor shall annually, on or before June
11 6, post in his or her office and, as designated by the county
12 board, mail to a newspaper of general circulation and to licensed
13 broadcast media in the county the assessment ratios as found
14 in his or her county as determined by the Tax Equalization and
15 Review Commission and any other statistical measures, including,
16 but not limited to, the assessment-to-sales ratio, the coefficient
17 of dispersion, and the price-related differential.

18 Sec. 10. Section 77-1315.01, Reissue Revised Statutes of
19 Nebraska, is amended to read:

20 77-1315.01 After March 19 and on or before July 25 or on
21 or before August 10 in counties that have adopted a resolution to
22 extend the deadline for hearing protests under section 77-1502, the
23 county assessor shall report to the county board of equalization
24 any overvaluation or undervaluation of any real property, except
25 beginning January 1, 2013, in any county with a population of at
26 least one hundred fifty thousand inhabitants according to the most
27 recent federal decennial census, the report shall be made after

1 March 25 and on or before July 25 or on or before August 10 in
2 counties that have adopted a resolution to extend the deadline
3 for hearing protests under section 77-1502. The county board of
4 equalization shall consider the report in accordance with section
5 77-1504.

6 The current year's assessed valuation of any real
7 property shall not be changed by the county assessor after March
8 19 except by action of the Tax Equalization and Review Commission
9 or the county board of equalization, except beginning January 1,
10 2013, in any county with a population of at least one hundred
11 fifty thousand inhabitants according to the most recent federal
12 decennial census, the current year's assessed valuation of any real
13 property shall not be changed after March 25 except by action of
14 the commission or the county board of equalization.

15 Sec. 11. Section 77-1317, Reissue Revised Statutes of
16 Nebraska, is amended to read:

17 77-1317 It shall be the duty of the county assessor to
18 report to the county board of equalization all real property in his
19 or her county that, for any reason, was omitted from the assessment
20 roll for the current year, after ~~March 19,~~ the date specified in
21 section 77-123, or any former year. The assessment shall be made
22 by the county board of equalization in accordance with sections
23 77-1504 and 77-1507. After county board of equalization action
24 pursuant to section 77-1504 or 77-1507, the county assessor shall
25 correct the assessment and tax rolls as provided in section
26 77-1613.02. No real property shall be assessed for any prior year
27 under this section when such real property has changed ownership

1 otherwise than by will, inheritance, or gift.

2 Sec. 12. Section 77-1318, Reissue Revised Statutes of
3 Nebraska, is amended to read:

4 77-1318 All taxes charged under section 77-1317 shall be
5 exempt from any back interest or penalty and shall be collected in
6 the same manner as other taxes levied upon real estate, except for
7 taxes charged on improvements to real property made after September
8 1, 1980. Interest at the rate provided in section 77-207 and the
9 following penalties and interest on penalties for late reporting or
10 failure to report such improvements pursuant to section 77-1318.01
11 shall be collected in the same manner as other taxes levied
12 upon real property. The penalty for late reporting or failure to
13 report improvements made to real property after September 1, 1980,
14 shall be as follows: (1) A penalty of twelve percent of the tax
15 due on the improvements for each taxing period for improvements
16 voluntarily filed or reported after March 19 has passed, except
17 beginning January 1, 2013, in any county with a population of at
18 least one hundred fifty thousand inhabitants according to the most
19 recent federal decennial census, after March 25 has passed; and
20 (2) a penalty of twenty percent of the tax due on improvements
21 for each taxing period for improvements not voluntarily reported
22 for taxation purposes after March 19 has passed, except beginning
23 January 1, 2013, in any county with a population of at least one
24 hundred fifty thousand inhabitants according to the most recent
25 federal decennial census, after March 25 has passed. Interest at
26 the rate specified in section 45-104.01, as such rate may from
27 time to time be adjusted by the Legislature, shall be assessed

1 upon such penalty from the date of delinquency of the tax until
2 paid. No penalty excluding interest shall be charged in excess
3 of one thousand dollars per year. For purposes of this section,
4 improvement shall mean any new construction of or change to an item
5 of real property as defined in section 77-103.

6 Any additional taxes, penalties, or interest on penalties
7 imposed pursuant to this section may be appealed in the same manner
8 as appeals are made under section 77-1233.06.

9 Sec. 13. Section 77-1502, Revised Statutes Cumulative
10 Supplement, 2010, is amended to read:

11 77-1502 (1) The county board of equalization shall meet
12 for the purpose of reviewing and deciding written protests filed
13 pursuant to this section beginning on or after June 1 and ending
14 on or before July 25 of each year. Protests regarding real property
15 shall be signed and filed after the county assessor's completion
16 of the real property assessment roll required by section 77-1315
17 and on or before June 30. For protests of real property, a protest
18 shall be filed for each parcel. Protests regarding taxable tangible
19 personal property returns filed pursuant to section 77-1229 from
20 January 1 through May 1 shall be signed and filed on or before June
21 30. The county board in a county with a population of more than
22 one hundred thousand inhabitants based upon the most recent federal
23 decennial census may adopt a resolution to extend the deadline for
24 hearing protests from July 25 to August 10. The resolution must
25 be adopted before July 25 and it will affect the time for hearing
26 protests for that year only. By adopting such resolution, such
27 county waives any right to petition the Tax Equalization and Review

1 Commission for adjustment of a class or subclass of real property
2 under section 77-1504.01 for that year.

3 (2) Each protest shall be signed and filed with the
4 county clerk of the county where the property is assessed. The
5 protest shall contain or have attached a statement of the reason or
6 reasons why the requested change should be made and a description
7 of the property to which the protest applies. If the property
8 is real property, a description adequate to identify each parcel
9 shall be provided. If the property is tangible personal property,
10 a physical description of the property under protest shall be
11 provided. If the protest does not contain or have attached the
12 statement of the reason or reasons for the protest or the
13 applicable description of the property, the protest shall be
14 dismissed by the county board of equalization.

15 (3) Beginning January 1, 2013, in counties with a
16 population of at least one hundred fifty thousand inhabitants
17 according to the most recent federal decennial census, for a
18 protest regarding real property, each protester shall be afforded
19 the opportunity to meet in person with the county board of
20 equalization or a referee appointed under section 77-1502.01 to
21 provide information relevant to the protested property value.

22 ~~(3)~~ (4) No hearing of the county board of equalization on
23 a protest filed under this section shall be held before a single
24 commissioner or supervisor.

25 ~~(4)~~ (5) The county clerk or county assessor shall prepare
26 a separate report on each protest. The report shall include (a) a
27 description adequate to identify the real property or a physical

1 description of the tangible personal property to which the protest
2 applies, (b) any recommendation of the county assessor for action
3 on the protest, (c) if a referee is used, the recommendation of the
4 referee, (d) the date the county board of equalization heard the
5 protest, (e) the decision made by the county board of equalization,
6 (f) the date of the decision, and (g) the date notice of the
7 decision was mailed to the protester. The report shall contain,
8 or have attached to it, a statement, signed by the chairperson
9 of the county board of equalization, describing the basis upon
10 which the board's decision was made. The report shall have attached
11 to it a copy of that portion of the property record file which
12 substantiates calculation of the protested value unless the county
13 assessor certifies to the county board of equalization that a copy
14 is maintained in either electronic or paper form in his or her
15 office. One copy of the report, if prepared by the county clerk,
16 shall be given to the county assessor on or before August 2. The
17 county assessor shall have no authority to make a change in the
18 assessment rolls until there is in his or her possession a report
19 which has been completed in the manner specified in this section.
20 If the county assessor deems a report submitted by the county clerk
21 incomplete, the county assessor shall return the same to the county
22 clerk for proper preparation.

23 ~~(5)~~ (6) On or before August 2, or on or before August 18
24 in a county that has adopted a resolution to extend the deadline
25 for hearing protests, the county clerk shall mail to the protester
26 written notice of the board's decision. The notice shall contain
27 a statement advising the protester that a report of the board's

1 decision is available at the county clerk's or county assessor's
2 office, whichever is appropriate. ~~7 and that a copy of the report~~
3 ~~may be used to complete an appeal to the Tax Equalization and~~
4 ~~Review Commission.~~

5 Sec. 14. Section 77-1504, Reissue Revised Statutes of
6 Nebraska, is amended to read:

7 77-1504 The county board of equalization may meet on or
8 after June 1 and on or before July 25, or on or before August
9 10 if the board has adopted a resolution to extend the deadline
10 for hearing protests under section 77-1502, to consider and correct
11 the current year's assessment of any real property which has
12 been undervalued or overvalued. The board shall give notice of
13 the assessed value to the record owner or agent at his or her
14 last-known address.

15 The county board of equalization in taking action
16 pursuant to this section may only consider the report of the county
17 assessor pursuant to section 77-1315.01.

18 Action of the county board of equalization pursuant to
19 this section shall be for the current assessment year only.

20 The action of the county board of equalization may be
21 protested to the board within thirty days after the mailing of
22 the notice required by this section. If no protest is filed, the
23 action of the board shall be final. If a protest is filed, the
24 county board of equalization shall hear the protest in the manner
25 prescribed in section 77-1502, except that all protests shall be
26 heard and decided on or before September 15 or on or before
27 September 30 if the county has adopted a resolution to extend

1 the deadline for hearing protests under section 77-1502. Within
2 seven days after the county board of equalization's final decision,
3 the county clerk shall mail to the protester written notice of
4 the decision. The notice shall contain a statement advising the
5 protester that a report of the decision is available at the county
6 clerk's or county assessor's office, whichever is appropriate. 7
7 ~~and that a copy of the report may be used to complete an appeal to~~
8 ~~the Tax Equalization and Review Commission.~~

9 The action of the county board of equalization upon a
10 protest filed pursuant to this section may be appealed to the Tax
11 Equalization and Review Commission on or before October 15 or on or
12 before October 30 if the county has adopted a resolution to extend
13 the deadline for hearing protests under section 77-1502.

14 Sec. 15. Section 77-1504.01, Reissue Revised Statutes of
15 Nebraska, is amended to read:

16 77-1504.01 (1) Unless the county has adopted a resolution
17 to extend the deadline for hearing protests under section 77-1502,
18 after completion of its actions and based upon the hearings
19 conducted pursuant to sections 77-1502 and 77-1504, a county
20 board of equalization may petition the Tax Equalization and Review
21 Commission to consider an adjustment to a class or subclass of
22 real property within the county. Petitions must be filed with the
23 commission on or before July 26.

24 (2) The commission shall hear and take action on a
25 petition filed by a county board of equalization on or before
26 August 10. Hearings held pursuant to this section may be held by
27 means of videoconference or telephone conference. The burden of

1 proof is on the petitioning county to show that failure to make
2 an adjustment would result in values that are not equitable and in
3 accordance with the law. At the hearing the commission may receive
4 testimony from any interested person.

5 (3) After a hearing the commission shall, within the
6 powers granted in section 77-5023, enter its order based on
7 evidence presented to it at such hearing and the hearings held
8 pursuant to section 77-5022 for that year. The order shall specify
9 the percentage increase or decrease and the class or subclass of
10 real property affected or any corrections or adjustments to be made
11 to the class or subclass of real property affected. When issuing
12 an order to adjust a class or subclass of real property, the
13 commission may exclude individual properties from that order whose
14 value has already been adjusted by a county board of equalization
15 in the same manner as the commission directs in its order. On or
16 before August 10 of each year, the commission shall send its order
17 by certified mail to the county assessor and by regular mail to the
18 county clerk and chairperson of the county board.

19 (4) The county assessor shall make the specified changes
20 to each item of property in the county as directed by the
21 order of the commission. In implementing such order, the county
22 assessor shall adjust the values of the class or subclass that
23 is the subject of the order. For properties that have already
24 received an adjustment from the county board of equalization,
25 an additional adjustment may be made so that total adjustments
26 made are equal to the commission's ordered adjustment and no
27 additional adjustment shall be made applying the commission's

1 order, but such an exclusion from the commission's order shall
2 not preclude adjustments to those properties for corrections or
3 omissions. The county assessor of the county adjusted by an order
4 of the commission shall recertify the abstract of assessment to the
5 Property Tax Administrator on or before August 20.

6 Sec. 16. Section 77-1507, Revised Statutes Cumulative
7 Supplement, 2010, is amended to read:

8 77-1507 (1) The county board of equalization may meet at
9 any time for the purpose of assessing any omitted real property
10 that was not reported to the county assessor pursuant to section
11 77-1318.01 and for correction of clerical errors as defined in
12 section 77-128 that result in a change of assessed value. The
13 county board of equalization shall give notice of the assessed
14 value of the real property to the record owner or agent at his or
15 her last-known address. For real property which has been omitted in
16 the current year, the county board of equalization shall not send
17 notice pursuant to this section on or before June 1.

18 Protests of the assessed value proposed for omitted real
19 property pursuant to this section or a correction for clerical
20 errors shall be filed with the county board of equalization within
21 thirty days after the mailing of the notice. All provisions of
22 section 77-1502 except dates for filing a protest, the period for
23 hearing protests, and the date for mailing notice of the county
24 board of equalization's decision are applicable to any protest
25 filed pursuant to this section. The county board of equalization
26 shall issue its decision on the protest within thirty days after
27 the filing of the protest.

1 (2) The county clerk shall, within seven days after the
2 board's final decision, send:

3 (a) For protested action, a notification to the protester
4 of the board's final action advising the protester that a report
5 of the board's final decision is available at the county clerk's
6 or county assessor's office, whichever is appropriate; ~~and that~~
7 ~~a copy of the report may be used to complete an appeal to the Tax~~
8 ~~Equalization and Review Commission;~~ and

9 (b) For protested and nonprotested action, a report to
10 the Property Tax Administrator which shall state a description
11 adequate to identify the property, the reason such property was
12 not assessed pursuant to section 77-1301, and a statement of the
13 board's justification for its action. A copy of the report shall be
14 available for public inspection in the office of the county clerk.

15 (3) The action of the county board of equalization upon
16 a protest filed pursuant to this section may be appealed to the
17 Tax Equalization and Review Commission within thirty days after the
18 board's final decision.

19 (4) Improvements to real property which were properly
20 reported to the county assessor pursuant to section 77-1318.01 for
21 the current year and were not added to the assessment roll by
22 the county assessor on or before March 19 shall only be added
23 to the assessment roll by the county board of equalization from
24 June 1 through July 25, except beginning January 1, 2013, in any
25 county with a population of at least one hundred fifty thousand
26 inhabitants according to the most recent federal decennial census,
27 such improvements which were not added to the assessment roll on

1 or before March 25 shall only be added to the assessment roll by
2 the county board of equalization from June 1 through July 25. In
3 counties that have adopted a resolution to extend the deadline for
4 hearing protests under section 77-1502, the deadline of July 25
5 shall be extended to August 10.

6 Sec. 17. Section 77-1514, Reissue Revised Statutes of
7 Nebraska, is amended to read:

8 77-1514 The county assessor shall prepare abstracts of
9 the property assessment rolls of locally assessed property of
10 his or her county on forms prescribed and furnished by the Tax
11 Commissioner. The county assessor shall file the real property
12 abstract with the Property Tax Administrator on or before March 19
13 and the personal property abstract on or before June 15, except
14 beginning January 1, 2013, in any county with a population of
15 at least one hundred fifty thousand inhabitants according to the
16 most recent federal decennial census, the real property abstract
17 shall be filed on or before March 25. The abstracts shall show
18 the taxable value of real or personal property in the county
19 as determined by the county assessor and any other information
20 as required by the Property Tax Administrator. The Property Tax
21 Administrator, upon written request from the county assessor, may
22 for good cause shown extend the final filing due date for the
23 real property abstract and the statutory deadlines provided in
24 section 77-5027. The Property Tax Administrator may extend the
25 statutory deadline in section 77-5028 for a county if the deadline
26 is extended for that county. Beginning January 1, 2013, in any
27 county with a population of at least one hundred fifty thousand

1 inhabitants according to the most recent federal decennial census,
2 the county assessor shall request an extension of the final filing
3 due date by March 22.

4 Sec. 18. Section 77-3519, Reissue Revised Statutes of
5 Nebraska, is amended to read:

6 77-3519 In any case when the county assessor rejects an
7 application for homestead exemption, such applicant may obtain a
8 hearing before the county board of equalization by filing a written
9 complaint with the county clerk within thirty days from receipt of
10 the notice from the county assessor showing such rejection. Such
11 complaint shall specify his or her grievances and the pertinent
12 facts in relation thereto, in ordinary and concise language and
13 without repetition, and in such manner as to enable a person of
14 common understanding to know what is intended. The board may take
15 evidence pertinent to such complaint, and for that purpose may
16 compel the attendance of witnesses and the production of books,
17 records, and papers by subpoena. The board shall issue its decision
18 on the complaint within thirty days after the filing of the
19 complaint. Notice of the board's decision shall be mailed by the
20 county clerk to the applicant within seven days after the decision.
21 The taxpayer shall have the right to appeal from the board's
22 decision with reference to the application for homestead exemption
23 to the Tax Equalization and Review Commission in accordance with
24 section 77-5013 within thirty days after the decision.

25 Sec. 19. Section 77-5001, Reissue Revised Statutes of
26 Nebraska, is amended to read:

27 77-5001 Sections 77-5001 to 77-5031 and sections 26 and

1 27 of this act shall be known and may be cited as the Tax
2 Equalization and Review Commission Act.

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, or
7 control over the actions or decisions of the commission relating
8 to its duties prescribed by law. Prior to the operative date
9 of this section, the commission shall have four commissioners,
10 one commissioner from each congressional district and one at-large
11 commissioner. On the operative date of this section, the term of
12 each commissioner shall expire, and thereafter the commission shall
13 have three commissioners, one from each congressional district, and
14 beginning on and after January 1, 2002, the commission shall have
15 four commissioners. One at-large commissioner shall be appointed
16 in addition to the commissioners representing the congressional
17 districts. with terms as provided in subsection (2) of this
18 section. All commissioners shall be appointed by the Governor with
19 the approval of a majority of the members of the Legislature. The
20 salaries of the commissioners shall be fixed by the Governor.

21 (2) The term of the commissioner from district 1 expires
22 January 1, ~~2010,~~ 2016, the term of the commissioner from district
23 2 expires January 1, ~~2012,~~ 2018, and the term of the commissioner
24 from district 3 expires January 1, ~~2008.~~ The term of the at-large
25 commissioner expires on January 1, 2008. 2014. After the terms
26 of the commissioners are completed as provided in this ~~section,~~
27 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 least two commissioners, At least one~~
3 ~~commissioner shall have been engaged in the practice of law in the~~
4 State of Nebraska for at least five years, which may include prior
5 service as a judge, and shall be currently admitted to practice
6 before the Nebraska Supreme 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~~7~~ 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.

11 Sec. 22. Section 77-5005, Reissue Revised Statutes of
12 Nebraska, is amended to read:

13 77-5005 (1) Within ten days after appointment, the
14 commissioners shall meet at their office in Lincoln, Nebraska,
15 and enter upon the duties of their office.

16 (2) A majority of the commission ~~or, in cases when a~~
17 ~~panel of three commissioners hears a case, a majority of the~~
18 ~~panel~~ shall at all times constitute a quorum to transact business,
19 and one vacancy shall not impair the right of the remaining
20 commissioners to exercise all the powers of the commission.

21 (3) Any investigation, inquiry, or hearing held or
22 undertaken by the commission may be held or undertaken by ~~or~~
23 ~~before a panel of three commissioners.~~ a single commissioner in
24 those appeals designated for hearing pursuant to section 27 of this
25 act.

26 (4) All investigations, inquiries, hearings, and
27 decisions of a ~~panel of commissioners~~ single commissioner and every

1 order made by a ~~panel of commissioners~~ single commissioner shall
2 be deemed to be the order of the commission, except as provided
3 in subsection (6) of section 27 of this act. The full commission,
4 on an application made within thirty days after the date of an
5 order, may grant a rehearing and determine de novo any decisions of
6 or orders made by a ~~panel of commissioners.~~ the commission. The
7 commission, on an application made within thirty days after the
8 date of an order issued after a hearing by a single commissioner,
9 except for an order dismissing an appeal or petition for failure of
10 the appellant or petitioner to appear at a hearing on the merits,
11 shall grant a rehearing on the merits before the commission.
12 The thirty-day filing period for appeals under subsection (2) of
13 section 77-5019 shall be tolled while a motion for rehearing is
14 pending.

15 (5) All hearings or proceedings of the commission shall
16 be open to the public.

17 (6) The Open Meetings Act applies only to hearings or
18 proceedings of the commission held pursuant to the rulemaking
19 authority of the commission.

20 Sec. 23. Section 77-5007, Revised Statutes Cumulative
21 Supplement, 2010, is amended to read:

22 77-5007 The commission has the power and duty to hear and
23 determine appeals of:

24 (1) Decisions of any county board of equalization
25 equalizing the value of individual tracts, lots, or parcels of
26 real property so that all real property is assessed uniformly and
27 proportionately;

1 (2) Decisions of any county board of equalization
2 granting or denying tax-exempt status for real or personal property
3 or an exemption from motor vehicle taxes and fees;

4 (3) Decisions of the Tax Commissioner~~7~~ and decisions
5 of the Property Tax Administrator made before July 1~~7~~, 2007~~7~~,
6 determining the taxable property of a railroad company, car
7 company, public service entity, or air carrier within the state;

8 (4) Decisions of the Tax Commissioner~~7~~ and decisions
9 of the Property Tax Administrator made before July 1~~7~~, 2007~~7~~,
10 determining adjusted valuation pursuant to section 79-1016;

11 (5) Decisions of any county board of equalization on
12 the valuation of personal property or any penalties imposed under
13 sections 77-1233.04 and 77-1233.06;

14 (6) Decisions of any county board of equalization on
15 claims that a levy is or is not for an unlawful or unnecessary
16 purpose or in excess of the requirements of the county;

17 (7) Decisions of any county board of equalization
18 granting or rejecting an application for a homestead exemption;

19 (8) Decisions of the Department of Motor Vehicles
20 determining the taxable value of motor vehicles pursuant to section
21 60-3,188;

22 (9) Decisions of the Tax Commissioner~~7~~ and decisions of
23 the Property Tax Administrator made before July 1~~7~~, 2007~~7~~, made under
24 section 77-1330;

25 (10) Any other decision of any county board of
26 equalization;

27 (11) Any other decision of the Property Tax Administrator

1 made before July 1, 2007, and decisions made by the Tax
2 Commissioner regarding property valuation, exemption, or taxation;
3 made ~~on or~~ after July 1, 2007;

4 (12) Decisions of the Tax Commissioner pursuant to
5 section 77-3520;

6 (13) Final decisions of a county board of equalization
7 appealed by the Tax Commissioner or Property Tax Administrator
8 pursuant to section 77-701; and

9 (14) Any other decision, determination, action, or order
10 from which an appeal to the commission is authorized.

11 The commission has the power and duty to hear and grant
12 or deny relief on petitions.

13 Sec. 24. Section 77-5008, Reissue Revised Statutes of
14 Nebraska, is amended to read:

15 77-5008 In addition to its other powers and duties, the
16 commission may issue writs of mandamus compelling compliance with
17 its orders and compelling the Tax Commissioner to enforce its
18 orders and may charge the party which has not complied with the
19 commission's orders with costs borne by the Tax Commissioner, ~~or by~~
20 ~~the Property Tax Administrator before July 1, 2007.~~

21 Sec. 25. Section 77-5015, Reissue Revised Statutes of
22 Nebraska, is amended to read:

23 77-5015 ~~Appeals regarding the valuation or exemption of~~
24 ~~multiple parcels involving the same owner and the same issues~~
25 ~~may be consolidated in the manner prescribed by the commission.~~
26 ~~Any multiple filing fees paid for consolidated appeals shall be~~
27 ~~refunded by the commission.~~ In any case appealed to the commission

1 all parties shall be afforded an opportunity for hearing after
2 reasonable notice. The notice shall state the time and place of
3 the hearing. Opportunity shall be afforded all parties to present
4 evidence and argument. The commission shall prepare an official
5 record, which includes testimony and exhibits, in each case, but it
6 shall not be necessary to transcribe the record of the proceedings
7 unless requested for purposes of rehearing, in which event the
8 transcript and record shall be furnished by the commission upon
9 request and tender of the cost of preparation. Informal disposition
10 may also be made of any case by stipulation, agreed settlement,
11 consent order, or default.

12 Sec. 26. The commission may determine an appeal or
13 petition before it when it can be done without prejudice to the
14 rights of others or by saving such rights; but when a determination
15 of the appeal or petition cannot be had without the presence of
16 other parties, the commission shall serve such other parties with
17 notice of the proceeding.

18 Sec. 27. (1) A single commissioner may hear an appeal and
19 cross appeal and appeals and cross appeals consolidated with any
20 such appeal and cross appeal when:

21 (a) The taxable value of each parcel is one million
22 dollars or less as determined by the county board of equalization;
23 and

24 (b) The appeal and cross appeal has been designated
25 for hearing pursuant to this section by the chairperson of the
26 commission or in such manner as the commission may provide in its
27 rules and regulations.

1 (2) A proceeding held before a single commissioner shall
2 be informal. Any party to the proceeding may appear through an
3 authorized representative. The usual common-law or statutory rules
4 of evidence, including rules of hearsay, shall not apply, and the
5 commissioner may consider and utilize all matters presented at the
6 proceeding in making his or her determination.

7 (3) Any party to an appeal designated for hearing before
8 a single commissioner pursuant to this section may, prior to
9 a hearing, elect in writing to have the appeal heard by the
10 commission. The commissioner conducting a proceeding pursuant to
11 this section may at any time designate the appeal for hearing by
12 the commission.

13 (4) Documents necessary to establish jurisdiction of the
14 commission shall constitute the record of a proceeding before a
15 single commissioner. No recording shall be made of a proceeding
16 before a single commissioner.

17 (5) A party to a proceeding before a single commissioner
18 may request a rehearing pursuant to section 77-5005.

19 (6) An order entered by a single commissioner pursuant to
20 this section may not be appealed pursuant to section 77-5019 or any
21 other provision of law.

22 (7) Subdivisions (3), (6), (8), (9), (10), (11), and
23 (12) of section 77-5016 apply to proceedings before a single
24 commissioner.

25 Sec. 28. Section 77-5016, Revised Statutes Cumulative
26 Supplement, 2010, is amended to read:

27 77-5016 Any hearing or proceeding of the commission shall

1 be conducted as an informal hearing unless a formal hearing is
2 granted as determined by the commission according to its rules and
3 regulations. In any hearing or proceeding heard by the commission;
4 ~~or a panel of commissioners.~~

5 (1) The commission may admit and give probative
6 effect to evidence which possesses probative value commonly
7 accepted by reasonably prudent persons in the conduct of their
8 affairs excluding incompetent, irrelevant, immaterial, and unduly
9 repetitious evidence and shall give effect to the privilege rules
10 of evidence in sections 27-501 to 27-513 but shall not otherwise
11 be bound by the usual common-law or statutory rules of evidence
12 except during a formal hearing. Any party to an appeal filed
13 under section 77-5007 may request a formal hearing by delivering a
14 written request to the commission not more than thirty days after
15 the appeal is filed. The requesting party shall be liable for the
16 payment of fees and costs of a court reporter pending a final
17 decision. The commission shall be bound by the rules of evidence
18 applicable in district court in any formal hearing held by the
19 commission. Fees and costs of a court reporter shall be paid by the
20 party or parties against whom a final decision is rendered, and all
21 other costs shall be allocated as the commission may determine;

22 (2) The commission may administer oaths, issue subpoenas,
23 and compel the attendance of witnesses and the production of
24 any papers, books, accounts, documents, statistical analysis, and
25 testimony. The commission may adopt and promulgate necessary rules
26 for discovery which are consistent with the rules adopted by the
27 Supreme Court pursuant to section 25-1273.01;

1 (3) The commission may consider and utilize the
2 provisions of the Constitution of the United States, the
3 Constitution of Nebraska, the laws of the United States, the
4 laws of Nebraska, the Code of Federal Regulations, the Nebraska
5 Administrative Code, any decision of the several courts of the
6 United States or the State of Nebraska, and the legislative history
7 of any law, rule, or regulation, without making the document a
8 part of the record. The commission may without inclusion in the
9 record consider and utilize published treatises, periodicals, and
10 reference works pertaining to the valuation or assessment of real
11 or personal property or the meaning of words and phrases if the
12 document is identified in the commission's rules and regulations;—

13 (4) All other evidence, other than that described in
14 subdivision (3) of this section, including records and documents
15 in the possession of the commission of which it desires to avail
16 itself, shall be offered and made a part of the record in the case.
17 No other factual information or evidence other than that set forth
18 in this section shall be considered in the determination of the
19 case. Documentary evidence may be received in the form of copies or
20 excerpts or by incorporation by reference;

21 ~~(4)~~ (5) Every party shall have the right of
22 cross-examination of witnesses who testify and shall have the right
23 to submit rebuttal evidence;

24 ~~(5)~~ (6) The commission may take notice of judicially
25 cognizable facts and in addition may take notice of general,
26 technical, or scientific facts within its specialized knowledge
27 or statistical information regarding general levels of assessment

1 within a county or a class or subclass of real property within
2 a county and measures of central tendency within such county or
3 classes or subclasses within such county which have been made
4 known to the commission. Parties shall be notified either before
5 or during the hearing or by reference in preliminary reports
6 or otherwise of the material so noticed. They shall be afforded
7 an opportunity to contest the facts so noticed. The commission
8 may utilize its experience, technical competence, and specialized
9 knowledge in the evaluation of the evidence presented to it;

10 ~~(6)~~ (7) Any person testifying under oath at a hearing
11 who knowingly and intentionally makes a false statement to the
12 commission or its designee is guilty of perjury. For the purpose of
13 this section, perjury is a Class I misdemeanor;

14 ~~(7)~~ (8) The commission may determine any question raised
15 in the proceeding upon which an order, decision, determination,
16 or action appealed from is based. The commission may consider all
17 questions necessary to determine taxable value of property as it
18 hears an appeal or cross appeal;

19 ~~(8)~~ (9) In all appeals, excepting those arising under
20 section 77-1606, if the appellant presents no evidence to show
21 that the order, decision, determination, or action appealed
22 from is incorrect, the commission shall deny the appeal. If
23 the appellant presents any evidence to show that the order,
24 decision, determination, or action appealed from is incorrect,
25 such order, decision, determination, or action shall be affirmed
26 unless evidence is adduced establishing that the order, decision,
27 determination, or action was unreasonable or arbitrary;

1 ~~(9)~~ (10) If the appeal concerns a decision by the county
2 board of equalization that property is, in whole or in part, exempt
3 from taxation, the decision to be rendered by the commission shall
4 only determine the exemption status of the property. The decision
5 shall not determine the taxable value of the property unless
6 stipulated by the parties according to subsection (2) of section
7 77-5017;

8 ~~(10)~~ (11) If the appeal concerns a decision by the
9 county board of equalization that property owned by the state
10 or a political subdivision is or is not exempt and there has
11 been no final determination of the value of the property, the
12 decision to be rendered by the commission shall only determine the
13 exemption status of the property. The decision shall not determine
14 the taxable value of the property unless stipulated by the parties
15 according to subsection (2) of section 77-5017;

16 ~~(11)~~ (12) The costs of any appeal, including the costs of
17 witnesses, may be taxed by the commission as it deems just, except
18 costs payable by the appellant pursuant to section 77-1510.01,
19 unless (a) the appellant is the county assessor or county clerk
20 in which case the costs shall be paid by the county or (b) the
21 appellant is the Tax Commissioner or Property Tax Administrator in
22 which case the costs shall be paid by the state; and

23 ~~(12)~~ (13) The commission shall deny relief to the
24 appellant or petitioner in any hearing or proceeding unless a
25 majority of the commissioners present determine that the relief
26 should be granted; and-

27 (14) Subdivisions (3), (6), (8), (9), (10), (11), and

1 (12) of this section apply to hearings or proceedings before a
2 single commissioner pursuant to section 27 of this act.

3 Sec. 29. Section 77-5017, Reissue Revised Statutes of
4 Nebraska, is amended to read:

5 77-5017 (1) In resolving an appeal or petition, the
6 commission may make such orders as are appropriate for resolving
7 the dispute but in no case shall the relief be excessive compared
8 to the problems addressed. The commission may make prospective
9 orders requiring changes in assessment practices which will improve
10 assessment practices or affect the general level of assessment or
11 the measures of central tendency in a positive way. If no other
12 relief is adequate to resolve disputes, the commission may order a
13 reappraisal of property within a county, an area within a county,
14 or classes or subclasses of property within a county.

15 (2) In an appeal specified in subdivision ~~(9)~~ (10) or
16 ~~(10)~~ (11) of section 77-5016 for which the commission determines
17 exempt property to be taxable, the commission shall order the
18 county board of equalization to determine the taxable value of
19 the property, unless the parties stipulate to such taxable value
20 during the hearing before the commission. The order shall require
21 the county board of equalization to ~~(a) assess such property~~
22 ~~using procedures for assessing omitted property,~~ ~~(b) determine~~
23 ~~such taxable value within ninety days after the issuance of the~~
24 ~~commission's order,~~ and ~~(c)~~ determine the taxable value of the
25 property pursuant to section 77-1507, send notice of the taxable
26 value pursuant to section 77-1507 within ninety days after the date
27 the commission's order is certified pursuant to section 77-5018,

1 and apply interest at the rate specified in section 45-104.01, but
2 not penalty, to the taxable value as of the date the commission's
3 order was issued or the date the taxes were delinquent, whichever
4 is later.

5 (3) A determination of the taxable value of the property
6 made by the county board of equalization pursuant to subsection (2)
7 of this section may be appealed to the commission within thirty
8 days after the board's decision as provided in section 77-1507.

9 Sec. 30. Section 77-5018, Revised Statutes Cumulative
10 Supplement, 2010, is amended to read:

11 77-5018 (1) The commission may issue decisions and orders
12 which are supported by the evidence and appropriate for resolving
13 the matters in dispute. Every final decision and order adverse to
14 a party to the proceeding, rendered by the commission in a case
15 appealed to the commission, shall be in writing or stated in the
16 record and shall be accompanied by findings of fact and conclusions
17 of law. The findings of fact shall consist of a concise statement
18 of the conclusions upon each contested issue of fact. Parties to
19 the proceeding shall be notified of the decision and order in
20 person or by mail. A copy of the decision and order shall be
21 delivered or mailed to each party or his or her attorney of record.
22 Within seven days of issuing a decision and order, the commission
23 shall electronically publish such decision and order on a web site
24 maintained by the commission that is accessible to the general
25 public. The full text of final decisions and orders entered after
26 a hearing by the commission or a panel of commissioners shall be
27 published on the web site, except that final - ~~Final~~ decisions and

1 orders that are entered (a) on a dismissal by the appellant or
2 petitioner, (b) on a default order when the appellant or petitioner
3 failed to appear, ~~or~~ (c) by agreement of the parties, or (d) by
4 a single commissioner pursuant to section 27 of this act may be
5 published on the web site in a summary manner identifying the
6 parties, the case number, and the basis for the final decision and
7 order. Any decision rendered by the commission shall be certified
8 to the county treasurer and to the officer charged with the duty
9 of preparing the tax list, and if and when such decision becomes
10 final, such officers shall correct their records accordingly and
11 the tax list pursuant to section 77-1613.02.

12 (2) The commission may, on its own motion, modify or
13 change its findings or orders, at any time before an appeal and
14 within ten days after the date of such findings or orders, for the
15 purpose of correcting any ambiguity, clerical error, or patent or
16 obvious error. The time for appeal shall not be lengthened because
17 of the correction unless the correction substantially changes the
18 findings or order.

19 (3) The Tax Commissioner or the Property Tax
20 Administrator shall have thirty days after a final decision of the
21 commission to appeal the commission's decision pursuant to section
22 77-5019.

23 Sec. 31. Section 77-5019, Revised Statutes Cumulative
24 Supplement, 2010, is amended to read:

25 77-5019 (1) Any party aggrieved by a final decision in
26 a case appealed to the commission, any party aggrieved by a final
27 decision of the commission on a petition, any party aggrieved by

1 an order of the commission issued pursuant to section 77-5020 or
2 sections 77-5023 to 77-5028, or any party aggrieved by a final
3 decision of the commission appealed by the Tax Commissioner or
4 the Property Tax Administrator pursuant to section 77-701 shall be
5 entitled to judicial review in the Court of Appeals. Upon request
6 of the county, the Attorney General may appear and represent the
7 county or political subdivision in cases in which the commission
8 is not a party. Nothing in this section shall be deemed to prevent
9 resort to other means of review, redress, or relief provided by
10 law.

11 (2) (a) Proceedings for review shall be instituted by
12 filing a petition and the appropriate docket fees in the Court of
13 Appeals: ~~within~~

14 (i) Within thirty days after the date on which a final
15 appealable order is entered by the commission; or-

16 (ii) For orders issued pursuant to section 77-5028,
17 within thirty days after May 15 or thirty days after the date
18 ordered pursuant to section 77-1514, whichever is later.

19 (b) All parties of record shall be made parties to the
20 proceedings for review. The commission shall only be made a party
21 of record if the action complained of is an order issued by the
22 commission pursuant to section 77-1504.01 or 77-5020 or sections
23 77-5023 to 77-5028. Summons shall be served on all parties within
24 thirty days after the filing of the petition in the manner provided
25 for service of a summons in section 25-510.02. a civil action. The
26 court, in its discretion, may permit other interested persons to
27 intervene. No bond or undertaking is required for an appeal to the

1 Court of Appeals.

2 ~~(b)~~ (c) A petition for review shall set forth: (i) The
3 name and mailing address of the petitioner; (ii) the name and
4 mailing address of the county whose action is at issue or the
5 commission; (iii) identification of the final decision at issue
6 together with a duplicate copy of the final decision; (iv) the
7 identification of the parties in the case that led to the final
8 decision; (v) the facts to demonstrate proper venue; (vi) the
9 petitioner's reasons for believing that relief should be granted;
10 and (vii) a request for relief, specifying the type and extent of
11 the relief requested.

12 (3) The filing of the petition or the service of summons
13 upon the commission shall not stay enforcement of a decision. The
14 commission may order a stay. The court may order a stay after
15 notice of the application for the stay to the commission and to
16 all parties of record. The court may require the party requesting
17 the stay to give bond in such amount and conditioned as the court
18 directs.

19 (4) Upon receipt of a petition the date for submission
20 of the official record shall be determined by the court. The
21 commission shall prepare a certified copy of the official record
22 of the proceedings had before the commission in the case. The
23 official record shall include: (a) Notice of all proceedings;
24 (b) any pleadings, motions, requests, preliminary or intermediate
25 rulings and orders, and similar correspondence to or from the
26 commission pertaining to the case; (c) the transcribed record
27 of the hearing before the commission, including all exhibits and

1 evidence introduced during the hearing, a statement of matters
2 officially noticed by the commission during the proceeding, and
3 all proffers of proof and objections and rulings thereon; and (d)
4 the final order appealed from. The official record in an appeal
5 of a commission decision issued pursuant to sections 77-5023 to
6 77-5028 may be limited by the request of a petitioner to those
7 parts of the record pertaining to a specific county. The commission
8 shall charge the petitioner with the reasonable direct cost or
9 require the petitioner to pay the cost for preparing the official
10 record for transmittal to the court in all cases except when the
11 petitioner is not required to pay a filing fee. If payment is
12 required, payment of the cost, as estimated by the commission, for
13 preparation of the official record shall be paid to the commission
14 prior to preparation of the official record and the commission
15 shall not transmit the official record to the court until payment
16 of the actual costs of its preparation is received.

17 (5) The review shall be conducted by the court for error
18 on the record of the commission. If the court determines that
19 the interest of justice would be served by the resolution of any
20 other issue not raised before the commission, the court may remand
21 the case to the commission for further proceedings. The court may
22 affirm, reverse, or modify the decision of the commission or remand
23 the case for further proceedings.

24 (6) Appeals under this section shall be given precedence
25 over all civil cases.

26 Sec. 32. Section 77-5022, Reissue Revised Statutes of
27 Nebraska, is amended to read:

1 77-5022 The commission shall annually equalize the
2 assessed value or special value of all real property as submitted
3 by the county assessors on the abstracts of assessments and
4 equalize the values of real property that is valued by the state.
5 The commission shall have the power to ~~adjourn~~ recess from time
6 to time until the equalization process is complete. Meetings held
7 pursuant to this section may be held by means of videoconference or
8 telephone conference.

9 Sec. 33. Section 77-5024.01, Reissue Revised Statutes of
10 Nebraska, is amended to read:

11 77-5024.01 The commission shall give notice of the time
12 and place of the first meeting held pursuant to sections ~~77-1504.01~~
13 ~~and 77-5026~~ 77-5022 to 77-5028 by publication in a newspaper of
14 general circulation in the State of Nebraska. Such notice shall
15 contain a statement that the agenda shall be readily available for
16 public inspection at the principal office of the commission during
17 normal business hours. The agenda shall be continually revised to
18 remain current. The commission may thereafter modify the agenda and
19 need only provide notice of the meeting to the affected counties
20 in the manner provided in section ~~77-1504.01~~ ~~or~~ 77-5026. The
21 commission shall publish in its notice a list of those counties
22 certified under section 77-5027 as having assessments which may
23 fail to satisfy the requirements of law. The notice shall also
24 contain a statement advising that any petition brought by a county
25 board of equalization pursuant to section 77-1504.01 to adjust the
26 value of a class or subclass of real property will be heard between
27 July 26 and August 10 at a date, time, and place as provided in the

1 agenda maintained by the commission.

2 Sec. 34. Section 77-5027, Reissue Revised Statutes of
3 Nebraska, is amended to read:

4 77-5027 (1) The commission shall, pursuant to section
5 77-5026, raise or lower the valuation of any class or subclass
6 of real property in a county when it is necessary to achieve
7 equalization.

8 (2) On or before nineteen days following the final filing
9 due date for the abstract of assessment for real property pursuant
10 to section 77-1514, the Property Tax Administrator shall prepare
11 and deliver to the commission and to each county assessor his or
12 her annual reports and opinions. Beginning January 1, 2013, for any
13 county with a population of at least one hundred fifty thousand
14 inhabitants according to the most recent federal decennial census,
15 the reports or opinions shall be prepared and delivered on or
16 before fifteen days following such final filing due date.

17 (3) The annual reports and opinions of the Property
18 Tax Administrator shall contain statistical and narrative reports
19 informing the commission of the level of value and the quality of
20 assessment of the classes and subclasses of real property within
21 the county and a certification of the opinion of the Property
22 Tax Administrator regarding the level of value and quality of
23 assessment of the classes and subclasses of real property in the
24 county.

25 (4) In addition to an opinion of level of value and
26 quality of assessment in the county, the Property Tax Administrator
27 may make nonbinding recommendations for consideration by the

1 commission.

2 (5) The Property Tax Administrator shall employ the
3 methods specified in section 77-112, the comprehensive assessment
4 ratio study specified in section 77-1327, other statistical
5 studies, and an analysis of the assessment practices employed
6 by the county assessor. If necessary to determine the level of
7 value and quality of assessment in a county, the Property Tax
8 Administrator may use sales of comparable real property in market
9 areas similar to the county or area in question or from another
10 county as indicators of the level of value and the quality of
11 assessment in a county. The Property Tax Administrator may use
12 any other relevant information in providing the annual reports and
13 opinions to the commission.

14 Sec. 35. Sections 15, 31, 32, 35, 36, 37, and 40 of this
15 act become operative on their effective date. Sections 4, 19, 20,
16 21, 22, 26, 27, 28, 29, 30, and 39 of this act become operative on
17 October 1, 2011. The other sections of this act become operative
18 three calendar months after the adjournment of this legislative
19 session.

20 Sec. 36. If any section in this act or any part of any
21 section is declared invalid or unconstitutional, the declaration
22 shall not affect the validity or constitutionality of the remaining
23 portions.

24 Sec. 37. Original sections 77-1504.01 and 77-5022,
25 Reissue Revised Statutes of Nebraska, and section 77-5019, Revised
26 Statutes Cumulative Supplement, 2010, are repealed.

27 Sec. 38. Original sections 77-123, 77-202.12, 77-1301,

1 77-1303, 77-1311, 77-1311.03, 77-1315, 77-1315.01, 77-1317,
2 77-1318, 77-1504, 77-1514, 77-3519, 77-5008, 77-5015, 77-5024.01,
3 and 77-5027, Reissue Revised Statutes of Nebraska, and sections
4 77-202.04, 77-1502, 77-1507, and 77-5007, Revised Statutes
5 Cumulative Supplement, 2010, are repealed.

6 Sec. 39. Original sections 77-702, 77-5001, 77-5003,
7 77-5005, and 77-5017, Reissue Revised Statutes of Nebraska, and
8 sections 77-5004, 77-5016, and 77-5018, Revised Statutes Cumulative
9 Supplement, 2010, are repealed.

10 Sec. 40. Since an emergency exists, this act takes effect
11 when passed and approved according to law.