

LEGISLATURE OF NEBRASKA

ONE HUNDRED SECOND LEGISLATURE

SECOND SESSION

LEGISLATIVE BILL 1101

Final Reading

Introduced by Wightman, 36; Sullivan, 41.

Read first time January 19, 2012

Committee: Government, Military and Veterans Affairs

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend section
2 77-1340, Reissue Revised Statutes of Nebraska; to change
3 a provision relating to county assessors; to provide
4 operative dates; to repeal the original section; to
5 outright repeal section 77-1340, Reissue Revised Statutes
6 of Nebraska, as amended by this legislative bill; and to
7 declare an emergency.
8 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-1340, Reissue Revised Statutes of
2 Nebraska, is amended to read:

3 77-1340 (1) The county board of a county may, by
4 resolution, request the Property Tax Administrator to assume the
5 duties, responsibilities, and authority of the county assessor and to
6 perform the same in and for the county. Such a resolution must be
7 adopted on or before October 31, 2006, and every other year
8 thereafter.

9 (2) If the Property Tax Administrator finds that direct
10 state performance of the duties, responsibilities, and authority of
11 the county assessor will be either (a) necessary or desirable for the
12 economic and efficient performance thereof or (b) necessary or
13 desirable for improving the quality of assessment in the state, he or
14 she may recommend assumption of such duties, responsibilities, and
15 authority. The Tax Commissioner shall decide whether to recommend
16 assumption and deliver such recommendation to the Governor and the
17 Legislature by December 15, 2006, and every other year thereafter.

18 (3) The Tax Commissioner may recommend assuming the
19 duties, responsibilities, and authority of the county assessor or
20 reject assuming such duties, responsibilities, and authority. If the
21 Tax Commissioner rejects the request, the assessment function shall
22 not be transferred and the county may make another request.

23 (4) Upon a recommendation by the Tax Commissioner that
24 the assumption of the assessment function should be undertaken
25 according to the criteria in subsection (2) of this section, the Tax

1 Commissioner shall request from the Legislature a sufficient
2 appropriation in the next regular session of the Legislature
3 following the recommendation to assume the assessment function. If
4 the appropriation is not made, the Tax Commissioner shall notify the
5 county on or before July 1 that the assessment function will not be
6 undertaken. If a sufficient appropriation is made, the Tax
7 Commissioner shall notify the county on or before July 1 that the
8 assessment function will be undertaken beginning the next following
9 July 1.

10 (5) If the Tax Commissioner recommends assumption of the
11 assessment function and the Legislature makes an appropriation which
12 the Tax Commissioner determines is sufficient to undertake the
13 assumption, then commencing on the second July 1 after the adoption
14 of the resolution by the county board, (a) the Property Tax
15 Administrator shall undertake and perform the assessment function and
16 all other duties and functions of the county assessor's office,
17 including appraisal and reappraisal, (b) the office and functions of
18 the county assessor shall be suspended, and (c) the performance of
19 the assessment function by the Property Tax Administrator shall be
20 deemed performance by the county assessor. Upon the assumption of the
21 assessment function by the Property Tax Administrator, the term of
22 office of the incumbent county assessor shall terminate and the
23 county need no longer elect a county assessor pursuant to section
24 32-519. At that time, the county assessor and the employees of the
25 county assessor's office shall become state employees with the status

1 of newly hired employees except as provided in section 77-1340.02. No
2 transferred county assessor or employee shall incur a loss of income
3 or the right to participate in state-sponsored benefits as a result
4 of becoming a state employee with the status of a newly hired
5 employee pursuant to this section.

6 (6) Beginning July 1, 2010, the Property Tax
7 Administrator shall bill each county for which the Property Tax
8 Administrator has assumed the assessment function under this section
9 for the services rendered on a quarterly basis. Beginning July 1,
10 2010, through June 30, 2011, the Property Tax Administrator shall
11 bill twenty-five percent of the cost of the services rendered;
12 beginning July 1, 2011, through June 30, 2012, the Property Tax
13 Administrator shall bill fifty percent of the cost of the services
14 rendered; and beginning July 1, 2012, through June 30, 2013, the
15 Property Tax Administrator shall bill seventy-five percent of the
16 cost of the services rendered. Reimbursements to the Department of
17 Revenue shall be credited to the Department of Revenue Property
18 Assessment Division Cash Fund.

19 (7) The county board of a county may, by resolution,
20 reassume the assessment function prior to November 1, 2009, for
21 fiscal year 2010-11, prior to September 1, 2010, for fiscal year
22 2011-12, and prior to September 1, 2011, for fiscal year 2012-13. The
23 county board shall appoint an individual with a valid assessor's
24 certificate to the position of county assessor. The appointment shall
25 be effective July 1 of the year following the adoption of the

1 resolution. On July 1 of such year, the appointed county assessor
2 shall assume the title and perform the assessment functions and any
3 other duties mandated of the office of county assessor. The appointed
4 assessor shall continue to perform the county assessor's duties until
5 an assessor is elected. ~~at the next election.~~ At the close of
6 business on June 30 of the year following the adoption of the
7 resolution, the Property Tax Administrator shall cease his or her
8 performance of the county assessment function. The Property Tax
9 Administrator shall at that time transfer all books, files, and
10 similar records with regard to the county assessment function of the
11 county and all furniture, computers, and other equipment and property
12 used by the state to perform the county assessment function, other
13 than motor vehicles, to the county assessor. All contracts of the
14 Department of Revenue pertaining to the operation of the county
15 assessment function shall be assumed by the county until the
16 expiration of the contract. On July 1 of the year following the
17 adoption of the resolution, the employees of the Department of
18 Revenue involved in the performance of the county assessment function
19 in that county shall become county employees by operation of law.

20 Sec. 2. Sections 1, 2, 3, and 5 of this act become
21 operative on their effective date. The other section of this act
22 becomes operative on July 1, 2013.

23 Sec. 3. Original section 77-1340, Reissue Revised
24 Statutes of Nebraska, is repealed.

25 Sec. 4. The following section is outright repealed:

1 Section 77-1340, Reissue Revised Statutes of Nebraska, as amended by
2 this legislative bill.

3 Sec. 5. Since an emergency exists, this act takes effect
4 when passed and approved according to law.