

LEGISLATURE OF NEBRASKA

ONE HUNDRED SECOND LEGISLATURE

FIRST SESSION

LEGISLATIVE BILL 384

Final Reading

Introduced by Cornett, 45; at the request of the Governor; Pirsch,

4.

Read first time January 13, 2011

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend sections
2 49-617, 77-123, 77-202.12, 77-702, 77-1301, 77-1303,
3 77-1311, 77-1311.03, 77-1315, 77-1315.01, 77-1317,
4 77-1318, 77-1504, 77-1504.01, 77-1514, 77-3519, 77-5001,
5 77-5003, 77-5005, 77-5008, 77-5015, 77-5017, 77-5022,
6 77-5024.01, and 77-5027, Reissue Revised Statutes of
7 Nebraska, and sections 77-202.04, 77-1502, 77-1507,
8 77-5004, 77-5007, 77-5016, 77-5018, and 77-5019, Revised
9 Statutes Cumulative Supplement, 2010; to change
10 provisions relating to preliminary real property
11 valuations and notices, filings, hearings, protests, and
12 appeals regarding property taxes as prescribed; to change
13 provisions relating to homestead exemptions and county
14 boards of equalization; to change provisions relating to
15 membership and powers and duties of the Tax Equalization

1 and Review Commission; to eliminate obsolete provisions;
2 to harmonize provisions; to provide operative dates; to
3 provide severability; to repeal the original sections;
4 and to declare an emergency.

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

1 Section 1. Section 49-617, Reissue Revised Statutes of
2 Nebraska, is amended to read:

3 49-617 The Revisor of Statutes shall cause the statutes
4 to be printed. The printer shall deliver all completed copies to the
5 Supreme Court. These copies shall be held and disposed of by the
6 court as follows: Sixty copies to the State Library to exchange for
7 statutes of other states; five copies to the State Library to keep
8 for daily use; not to exceed twenty-five copies to the Legislative
9 Council for bill drafting and related services to the Legislature and
10 executive state officers; as many copies to the Attorney General as
11 he or she has attorneys on his or her staff; as many copies to the
12 Commission on Public Advocacy as it has attorneys on its staff; up to
13 sixteen copies to the State Court Administrator; thirteen copies to
14 the Tax Commissioner; eight copies to the Nebraska Publications
15 Clearinghouse; six copies to the Public Service Commission; four
16 copies to the Secretary of State; ~~four~~three copies to the Tax
17 Equalization and Review Commission; four copies to the Clerk of the
18 Legislature for use in his or her office and three copies to be
19 maintained in the legislative chamber, one copy on each side of the
20 chamber and one copy at the desk of the Clerk of the Legislature,
21 under control of the sergeant at arms; three copies to the Department
22 of Health and Human Services; two copies each to the Governor of the
23 state, the Chief Justice and each judge of the Supreme Court, each
24 judge of the Court of Appeals, the Clerk of the Supreme Court, the
25 Reporter of the Supreme Court and Court of Appeals, the Commissioner

1 of Labor, the Auditor of Public Accounts, and the Revisor of
2 Statutes; one copy each to the Secretary of State of the United
3 States, each Indian tribal court located in the State of Nebraska,
4 the library of the Supreme Court of the United States, the Adjutant
5 General, the Air National Guard, the Commissioner of Education, the
6 State Treasurer, the Board of Educational Lands and Funds, the
7 Director of Agriculture, the Director of Administrative Services, the
8 Director of Aeronautics, the Director of Economic Development, the
9 director of the Nebraska Public Employees Retirement Systems, the
10 Director-State Engineer, the Director of Banking and Finance, the
11 Director of Insurance, the Director of Motor Vehicles, the Director
12 of Veterans' Affairs, the Director of Natural Resources, the Director
13 of Correctional Services, the Nebraska Emergency Operating Center,
14 each judge of the Nebraska Workers' Compensation Court, each
15 commissioner of the Commission of Industrial Relations, the Nebraska
16 Liquor Control Commission, the State Real Estate Commission, the
17 secretary of the Game and Parks Commission, the Board of Pardons,
18 each state institution under the Department of Health and Human
19 Services, each state institution under the State Department of
20 Education, the State Surveyor, the Nebraska State Patrol, the
21 materiel division of the Department of Administrative Services, the
22 personnel division of the Department of Administrative Services, the
23 Nebraska Motor Vehicle Industry Licensing Board, the Board of
24 Trustees of the Nebraska State Colleges, each of the Nebraska state
25 colleges, each district judge of the State of Nebraska, each judge of

1 the county court, each judge of a separate juvenile court, the
2 Lieutenant Governor, each United States Senator from Nebraska, each
3 United States Representative from Nebraska, each clerk of the
4 district court for the use of the district court, the clerk of the
5 Nebraska Workers' Compensation Court, each clerk of the county court,
6 each county attorney, each county public defender, each county law
7 library, and the inmate library at all state penal and correctional
8 institutions, and each member of the Legislature shall be entitled to
9 two complete sets, and two complete sets of such volumes as are
10 necessary to update previously issued volumes, but each member of the
11 Legislature and each judge of any court referred to in this section
12 shall be entitled, on request, to an additional complete set. Copies
13 of the statutes distributed without charge, as listed in this
14 section, shall be the property of the state or governmental
15 subdivision of the state and not the personal property of the
16 particular person receiving a copy. Distribution of statutes to the
17 library of the College of Law of the University of Nebraska shall be
18 as provided in sections 85-176 and 85-177.

19 Sec. 2. Section 77-123, Reissue Revised Statutes of
20 Nebraska, is amended to read:

21 77-123 Omitted property means, for the current tax year,
22 (1) any taxable real property that was not assessed on March 19,
23 except beginning January 1, 2014, in any county with a population of
24 at least one hundred fifty thousand inhabitants according to the most
25 recent federal decennial census, any taxable real property that was

1 not assessed on March 25, and (2) any taxable tangible personal
2 property that was not assessed on May 1. Omitted property also means
3 any taxable real or tangible personal property that was not assessed
4 for any prior tax year. Omitted property does not include property
5 exempt under subdivisions (1)(a) through (d) of section 77-202,
6 listing errors of an item of property on the assessment roll of the
7 county assessor, or clerical errors as defined in section 77-128.

8 Sec. 3. Section 77-202.04, Revised Statutes Cumulative
9 Supplement, 2010, is amended to read:

10 77-202.04 (1) Notice of a county board of equalization's
11 decision granting or denying an application for exemption from
12 taxation for real or tangible personal property shall be mailed or
13 delivered to the applicant and the county assessor by the county
14 clerk within seven days after the date of the board's decision.
15 Persons, corporations, or organizations may appeal denial of an
16 application for exemption by a county board of equalization. Only the
17 county assessor, the Tax Commissioner, or the Property Tax
18 Administrator may appeal the granting of such an exemption by a
19 county board of equalization. Appeals pursuant to this section shall
20 be made to the Tax Equalization and Review Commission in accordance
21 with section 77-5013 within thirty days after the decision of the
22 county board of equalization. The Tax Commissioner or Property Tax
23 Administrator may in his or her discretion intervene in any such
24 appeal pursuant to this section within thirty days after notice by
25 the Tax Equalization and Review Commission that an appeal has been

1 filed pursuant to this section. If the county assessor, Tax
2 Commissioner, or Property Tax Administrator appeals a county board of
3 equalization's final decision granting an exemption from property
4 taxation, the person, corporation, or organization granted such
5 exemption by the county board of equalization shall be made a party
6 to the appeal and shall be issued a notice of the appeal by the Tax
7 Equalization and Review Commission within thirty days after the
8 appeal is filed.

9 (2) A copy of the final decision by a county board of
10 equalization shall be delivered electronically to the Tax
11 Commissioner and the Property Tax Administrator within seven days
12 after the date of the board's decision. The Tax Commissioner or the
13 Property Tax Administrator shall have thirty days after the final
14 decision to appeal the decision.

15 (3) Any owner may petition the Tax Equalization and
16 Review Commission in accordance with section 77-5013, on or before
17 December 31 of each year, to determine the taxable status of real
18 property for that year if a failure to give notice as prescribed by
19 this section prevented timely filing of a protest or appeal provided
20 for in sections 77-202 to 77-202.25.

21 Sec. 4. Section 77-202.12, Reissue Revised Statutes of
22 Nebraska, is amended to read:

23 77-202.12 (1) On or before March 1, the county assessor
24 shall send notice to the state or to any governmental subdivision if
25 it has property not being used for a public purpose upon which a

1 payment in lieu of taxes is not made. Such notice shall inform the
2 state or governmental subdivision that the property will be subject
3 to taxation for property tax purposes. The written notice shall
4 contain the legal description of the property and be given by first-
5 class mail addressed to the state's or governmental subdivision's
6 last-known address. If the property is leased by the state or the
7 governmental subdivision to another entity and the lessor does not
8 intend to pay the taxes for the lessee as allowed under subsection
9 (4) of section 77-202.11, the lessor shall immediately forward the
10 notice to the lessee.

11 (2) The state, governmental subdivision, or lessee may
12 protest the determination of the county assessor that the property is
13 not used for a public purpose to the county board of equalization on
14 or before April 1. The county board of equalization shall issue its
15 decision on the protest on or before May 1.

16 (3) The decision of the county board of equalization may
17 be appealed to the Tax Equalization and Review Commission on or
18 before June 1. The Tax Commissioner in his or her discretion may
19 intervene in an appeal pursuant to this section within thirty days
20 after notice by the Tax Equalization and Review Commission that an
21 appeal has been filed pursuant to this section.

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

24 77-702 (1) Commencing with the expiration of the term of
25 the Property Tax Administrator holding office on July 1, 1999, the

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

12 (2) In addition to any duties, powers, or
13 responsibilities otherwise conferred upon the Property Tax
14 Administrator, he or she shall administer and enforce all laws
15 related to the state supervision of local property tax administration
16 and the central assessment of property subject to property taxation.
17 The Property Tax Administrator shall also advise county assessors
18 regarding the administration and assessment of taxable property
19 within the state and measure assessment performance in order to
20 determine the accuracy and uniformity of assessments.

21 Sec. 6. Section 77-1301, Reissue Revised Statutes of
22 Nebraska, is amended to read:

23 77-1301 (1) All real property in this state subject to
24 taxation shall be assessed as of January 1 at 12:01 a.m., which
25 assessment shall be used as a basis of taxation until the next

1 assessment.

2 (2) Beginning January 1, 2014, in any county with a
3 population of at least one hundred fifty thousand inhabitants
4 according to the most recent federal decennial census, the county
5 assessor shall provide notice of preliminary valuations to real
6 property owners on or before January 15 of each year. Such notice
7 shall be (a) mailed to the taxpayer or (b) published on a web site
8 maintained by the county assessor or by the county.

9 ~~(2)~~(3) The county assessor shall complete the assessment
10 of real property on or before March 19 of each year, except beginning
11 January 1, 2014, in any county with a population of at least one
12 hundred fifty thousand inhabitants according to the most recent
13 federal decennial census, the county assessor shall complete the
14 assessment of real property on or before March 25 of each year.

15 Sec. 7. Section 77-1303, Reissue Revised Statutes of
16 Nebraska, is amended to read:

17 77-1303 (1) On or before March 19 of each year, the
18 county assessor or county clerk shall make up an assessment roll of
19 the taxable real property in the county, except beginning January 1,
20 2014, in any county with a population of at least one hundred fifty
21 thousand inhabitants according to the most recent federal decennial
22 census, the county assessor or county clerk shall make up an
23 assessment roll of the taxable real property in the county on or
24 before March 25.

25 (2) The county assessor or county clerk shall enter in

1 the proper column, opposite each respective parcel, the name of the
2 owner thereof so far as he or she is able to ascertain the same. The
3 assessment roll shall contain columns in which may be shown the
4 number of acres or lots and the value thereof, the improvements and
5 the value thereof, the total value of the acres or lots and
6 improvements, and the improvements on leased lands and the value and
7 owner thereof and such other columns as may be required.

8 Sec. 8. Section 77-1311, Reissue Revised Statutes of
9 Nebraska, is amended to read:

10 77-1311 The county assessor shall have general
11 supervision over and direction of the assessment of all property in
12 his or her county. In addition to the other duties provided by law,
13 the county assessor shall:

14 (1) Annually revise the real property assessment for the
15 correction of errors;

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

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

22 (4) Examine the records in the office of the register of
23 deeds and county clerk for the purpose of ascertaining whether the
24 property described in producing mineral leases, contracts, and bills
25 of sale, have been fully and correctly listed and add to the

1 assessment roll any property which has been omitted; ~~and~~

2 (5) Prepare the assessment roll as defined in section
3 77-129 and described in section 77-1303; and -

4 (6) Beginning January 1, 2014, in any county with a
5 population of at least one hundred fifty thousand inhabitants
6 according to the most recent federal decennial census, provide,
7 between January 15 and March 1 of each year, the opportunity to real
8 property owners to meet in person with the county assessor or the
9 county assessor's designated representative. If the real property
10 owner does not notify the county assessor or the county assessor's
11 designated representative by February 1 of the real property owner's
12 intent to meet in person, the real property owner waives the
13 opportunity to meet in person with the county assessor or the county
14 assessor's designated representative. During such meetings, the
15 county assessor or the county assessor's designated representative
16 shall provide a basis for the property valuation contained in the
17 notice of preliminary valuation sent pursuant to section 77-1301 and
18 accept any information the property owner provides relevant to the
19 property value.

20 Sec. 9. Section 77-1311.03, Reissue Revised Statutes of
21 Nebraska, is amended to read:

22 77-1311.03 On or before March 19 of each year, each
23 county assessor shall conduct a systematic inspection and review by
24 class or subclass of a portion of the taxable real property parcels
25 in the county for the purpose of achieving uniform and proportionate

1 valuations and assuring that the real property record data accurately
2 reflects the property, except beginning January 1, 2014, in any
3 county with a population of at least one hundred fifty thousand
4 inhabitants according to the most recent federal decennial census,
5 the inspection and review shall be conducted on or before March 25.
6 The county assessor shall adjust the value of all other taxable real
7 property parcels by class or subclass in the county so that the value
8 of all real property is uniform and proportionate. The county
9 assessor shall determine the portion to be inspected and reviewed
10 each year to assure that all parcels of real property in the county
11 have been inspected and reviewed no less frequently than every six
12 years.

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

15 77-1315 (1) The county assessor shall, after March 19 and
16 on or before June 1, implement adjustments to the real property
17 assessment roll for actions of the Tax Equalization and Review
18 Commission, except beginning January 1, 2014, in any county with a
19 population of at least one hundred fifty thousand inhabitants
20 according to the most recent federal decennial census, the
21 adjustments shall be implemented after March 25 and on or before June
22 1.

23 (2) On or before June 1, in addition to the notice of
24 preliminary valuation sent pursuant to section 77-1301, the county
25 assessor shall notify the owner of record as of May 20 of every item

1 of real property which has been assessed at a value different than in
2 the previous year. Such notice shall be given by first-class mail
3 addressed to such owner's last-known address. It shall identify the
4 item of real property and state the old and new valuation, the date
5 of convening of the county board of equalization, the dates for
6 filing a protest, and the average level of value of all classes and
7 subclasses of real property in the county as determined by the Tax
8 Equalization and Review Commission.

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

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

23 Sec. 11. Section 77-1315.01, Reissue Revised Statutes of
24 Nebraska, is amended to read:

25 77-1315.01 After March 19 and on or before July 25 or on

1 or before August 10 in counties that have adopted a resolution to
2 extend the deadline for hearing protests under section 77-1502, the
3 county assessor shall report to the county board of equalization any
4 overvaluation or undervaluation of any real property, except
5 beginning January 1, 2014, in any county with a population of at
6 least one hundred fifty thousand inhabitants according to the most
7 recent federal decennial census, the report shall be made after March
8 25 and on or before July 25 or on or before August 10 in counties
9 that have adopted a resolution to extend the deadline for hearing
10 protests under section 77-1502. The county board of equalization
11 shall consider the report in accordance with section 77-1504.

12 The current year's assessed valuation of any real
13 property shall not be changed by the county assessor after March 19
14 except by action of the Tax Equalization and Review Commission or the
15 county board of equalization, except beginning January 1, 2014, in
16 any county with a population of at least one hundred fifty thousand
17 inhabitants according to the most recent federal decennial census,
18 the current year's assessed valuation of any real property shall not
19 be changed after March 25 except by action of the commission or the
20 county board of equalization.

21 Sec. 12. Section 77-1317, Reissue Revised Statutes of
22 Nebraska, is amended to read:

23 77-1317 It shall be the duty of the county assessor to
24 report to the county board of equalization all real property in his
25 or her county that, for any reason, was omitted from the assessment

1 roll for the current year, after ~~March 19,~~ the date specified in
2 section 77-123, or any former year. The assessment shall be made by
3 the county board of equalization in accordance with sections 77-1504
4 and 77-1507. After county board of equalization action pursuant to
5 section 77-1504 or 77-1507, the county assessor shall correct the
6 assessment and tax rolls as provided in section 77-1613.02. No real
7 property shall be assessed for any prior year under this section when
8 such real property has changed ownership otherwise than by will,
9 inheritance, or gift.

10 Sec. 13. Section 77-1318, Reissue Revised Statutes of
11 Nebraska, is amended to read:

12 77-1318 All taxes charged under section 77-1317 shall be
13 exempt from any back interest or penalty and shall be collected in
14 the same manner as other taxes levied upon real estate, except for
15 taxes charged on improvements to real property made after September
16 1, 1980. Interest at the rate provided in section 77-207 and the
17 following penalties and interest on penalties for late reporting or
18 failure to report such improvements pursuant to section 77-1318.01
19 shall be collected in the same manner as other taxes levied upon real
20 property. The penalty for late reporting or failure to report
21 improvements made to real property after September 1, 1980, shall be
22 as follows: (1) A penalty of twelve percent of the tax due on the
23 improvements for each taxing period for improvements voluntarily
24 filed or reported after March 19 has passed, except beginning January
25 1, 2014, in any county with a population of at least one hundred

1 fifty thousand inhabitants according to the most recent federal
2 decennial census, after March 25 has passed; and (2) a penalty of
3 twenty percent of the tax due on improvements for each taxing period
4 for improvements not voluntarily reported for taxation purposes after
5 March 19 has passed, except beginning January 1, 2014, in any county
6 with a population of at least one hundred fifty thousand inhabitants
7 according to the most recent federal decennial census, after March 25
8 has passed. Interest at the rate specified in section 45-104.01, as
9 such rate may from time to time be adjusted by the Legislature, shall
10 be assessed upon such penalty from the date of delinquency of the tax
11 until paid. No penalty excluding interest shall be charged in excess
12 of one thousand dollars per year. For purposes of this section,
13 improvement shall mean any new construction of or change to an item
14 of real property as defined in section 77-103.

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

18 Sec. 14. Section 77-1502, Revised Statutes Cumulative
19 Supplement, 2010, is amended to read:

20 77-1502 (1) The county board of equalization shall meet
21 for the purpose of reviewing and deciding written protests filed
22 pursuant to this section beginning on or after June 1 and ending on
23 or before July 25 of each year. Protests regarding real property
24 shall be signed and filed after the county assessor's completion of
25 the real property assessment roll required by section 77-1315 and on

1 or before June 30. For protests of real property, a protest shall be
2 filed for each parcel. Protests regarding taxable tangible personal
3 property returns filed pursuant to section 77-1229 from January 1
4 through May 1 shall be signed and filed on or before June 30. The
5 county board in a county with a population of more than one hundred
6 thousand inhabitants based upon the most recent federal decennial
7 census may adopt a resolution to extend the deadline for hearing
8 protests from July 25 to August 10. The resolution must be adopted
9 before July 25 and it will affect the time for hearing protests for
10 that year only. By adopting such resolution, such county waives any
11 right to petition the Tax Equalization and Review Commission for
12 adjustment of a class or subclass of real property under section
13 77-1504.01 for that year.

14 (2) Each protest shall be signed and filed with the
15 county clerk of the county where the property is assessed. The
16 protest shall contain or have attached a statement of the reason or
17 reasons why the requested change should be made and a description of
18 the property to which the protest applies. If the property is real
19 property, a description adequate to identify each parcel shall be
20 provided. If the property is tangible personal property, a physical
21 description of the property under protest shall be provided. If the
22 protest does not contain or have attached the statement of the reason
23 or reasons for the protest or the applicable description of the
24 property, the protest shall be dismissed by the county board of
25 equalization.

1 (3) Beginning January 1, 2014, in counties with a
2 population of at least one hundred fifty thousand inhabitants
3 according to the most recent federal decennial census, for a protest
4 regarding real property, each protester shall be afforded the
5 opportunity to meet in person with the county board of equalization
6 or a referee appointed under section 77-1502.01 to provide
7 information relevant to the protested property value.

8 ~~(3)~~(4) No hearing of the county board of equalization on
9 a protest filed under this section shall be held before a single
10 commissioner or supervisor.

11 ~~(4)~~(5) The county clerk or county assessor shall prepare
12 a separate report on each protest. The report shall include (a) a
13 description adequate to identify the real property or a physical
14 description of the tangible personal property to which the protest
15 applies, (b) any recommendation of the county assessor for action on
16 the protest, (c) if a referee is used, the recommendation of the
17 referee, (d) the date the county board of equalization heard the
18 protest, (e) the decision made by the county board of equalization,
19 (f) the date of the decision, and (g) the date notice of the decision
20 was mailed to the protester. The report shall contain, or have
21 attached to it, a statement, signed by the chairperson of the county
22 board of equalization, describing the basis upon which the board's
23 decision was made. The report shall have attached to it a copy of
24 that portion of the property record file which substantiates
25 calculation of the protested value unless the county assessor

1 certifies to the county board of equalization that a copy is
2 maintained in either electronic or paper form in his or her office.
3 One copy of the report, if prepared by the county clerk, shall be
4 given to the county assessor on or before August 2. The county
5 assessor shall have no authority to make a change in the assessment
6 rolls until there is in his or her possession a report which has been
7 completed in the manner specified in this section. If the county
8 assessor deems a report submitted by the county clerk incomplete, the
9 county assessor shall return the same to the county clerk for proper
10 preparation.

11 ~~(5)-(6)~~ On or before August 2, or on or before August 18
12 in a county that has adopted a resolution to extend the deadline for
13 hearing protests, the county clerk shall mail to the protester
14 written notice of the board's decision. The notice shall contain a
15 statement advising the protester that a report of the board's
16 decision is available at the county clerk's or county assessor's
17 office, whichever is appropriate, ~~and that a copy of the report may~~
18 ~~be used to complete an appeal to the Tax Equalization and Review~~
19 ~~Commission.~~

20 Sec. 15. Section 77-1504, Reissue Revised Statutes of
21 Nebraska, is amended to read:

22 77-1504 The county board of equalization may meet on or
23 after June 1 and on or before July 25, or on or before August 10 if
24 the board has adopted a resolution to extend the deadline for hearing
25 protests under section 77-1502, to consider and correct the current

1 year's assessment of any real property which has been undervalued or
2 overvalued. The board shall give notice of the assessed value to the
3 record owner or agent at his or her last-known address.

4 The county board of equalization in taking action
5 pursuant to this section may only consider the report of the county
6 assessor pursuant to section 77-1315.01.

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

9 The action of the county board of equalization may be
10 protested to the board within thirty days after the mailing of the
11 notice required by this section. If no protest is filed, the action
12 of the board shall be final. If a protest is filed, the county board
13 of equalization shall hear the protest in the manner prescribed in
14 section 77-1502, except that all protests shall be heard and decided
15 on or before September 15 or on or before September 30 if the county
16 has adopted a resolution to extend the deadline for hearing protests
17 under section 77-1502. Within seven days after the county board of
18 equalization's final decision, the county clerk shall mail to the
19 protester written notice of the decision. The notice shall contain a
20 statement advising the protester that a report of the decision is
21 available at the county clerk's or county assessor's office,
22 whichever is appropriate, ~~and that a copy of the report may be used~~
23 ~~to complete an appeal to the Tax Equalization and Review Commission.~~

24 The action of the county board of equalization upon a
25 protest filed pursuant to this section may be appealed to the Tax

1 Equalization and Review Commission on or before October 15 or on or
2 before October 30 if the county has adopted a resolution to extend
3 the deadline for hearing protests under section 77-1502.

4 Sec. 16. Section 77-1504.01, Reissue Revised Statutes of
5 Nebraska, is amended to read:

6 77-1504.01 (1) Unless the county has adopted a resolution
7 to extend the deadline for hearing protests under section 77-1502,
8 after completion of its actions and based upon the hearings conducted
9 pursuant to sections 77-1502 and 77-1504, a county board of
10 equalization may petition the Tax Equalization and Review Commission
11 to consider an adjustment to a class or subclass of real property
12 within the county. Petitions must be filed with the commission on or
13 before July 26.

14 (2) The commission shall hear and take action on a
15 petition filed by a county board of equalization on or before August
16 10. Hearings held pursuant to this section may be held by means of
17 videoconference or telephone conference. The burden of proof is on
18 the petitioning county to show that failure to make an adjustment
19 would result in values that are not equitable and in accordance with
20 the law. At the hearing the commission may receive testimony from any
21 interested person.

22 (3) After a hearing the commission shall, within the
23 powers granted in section 77-5023, enter its order based on evidence
24 presented to it at such hearing and the hearings held pursuant to
25 section 77-5022 for that year. The order shall specify the percentage

1 increase or decrease and the class or subclass of real property
2 affected or any corrections or adjustments to be made to the class or
3 subclass of real property affected. When issuing an order to adjust a
4 class or subclass of real property, the commission may exclude
5 individual properties from that order whose value has already been
6 adjusted by a county board of equalization in the same manner as the
7 commission directs in its order. On or before August 10 of each year,
8 the commission shall send its order by certified mail to the county
9 assessor and by regular mail to the county clerk and chairperson of
10 the county board.

11 (4) The county assessor shall make the specified changes
12 to each item of property in the county as directed by the order of
13 the commission. In implementing such order, the county assessor shall
14 adjust the values of the class or subclass that is the subject of the
15 order. For properties that have already received an adjustment from
16 the county board of equalization, an additional adjustment may be
17 made so that total adjustments made are equal to the commission's
18 ordered adjustment and no additional adjustment shall be made
19 applying the commission's order, but such an exclusion from the
20 commission's order shall not preclude adjustments to those properties
21 for corrections or omissions. The county assessor of the county
22 adjusted by an order of the commission shall recertify the abstract
23 of assessment to the Property Tax Administrator on or before August
24 20.

25 Sec. 17. Section 77-1507, Revised Statutes Cumulative

1 Supplement, 2010, is amended to read:

2 77-1507 (1) The county board of equalization may meet at
3 any time for the purpose of assessing any omitted real property that
4 was not reported to the county assessor pursuant to section
5 77-1318.01 and for correction of clerical errors as defined in
6 section 77-128 that result in a change of assessed value. The county
7 board of equalization shall give notice of the assessed value of the
8 real property to the record owner or agent at his or her last-known
9 address. For real property which has been omitted in the current
10 year, the county board of equalization shall not send notice pursuant
11 to this section on or before June 1.

12 Protests of the assessed value proposed for omitted real
13 property pursuant to this section or a correction for clerical errors
14 shall be filed with the county board of equalization within thirty
15 days after the mailing of the notice. All provisions of section
16 77-1502 except dates for filing a protest, the period for hearing
17 protests, and the date for mailing notice of the county board of
18 equalization's decision are applicable to any protest filed pursuant
19 to this section. The county board of equalization shall issue its
20 decision on the protest within thirty days after the filing of the
21 protest.

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

24 (a) For protested action, a notification to the protester
25 of the board's final action advising the protester that a report of

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

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

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

15 (4) Improvements to real property which were properly
16 reported to the county assessor pursuant to section 77-1318.01 for
17 the current year and were not added to the assessment roll by the
18 county assessor on or before March 19 shall only be added to the
19 assessment roll by the county board of equalization from June 1
20 through July 25, except beginning January 1, 2014, in any county with
21 a population of at least one hundred fifty thousand inhabitants
22 according to the most recent federal decennial census, such
23 improvements which were not added to the assessment roll on or before
24 March 25 shall only be added to the assessment roll by the county
25 board of equalization from June 1 through July 25. In counties that

1 have adopted a resolution to extend the deadline for hearing protests
2 under section 77-1502, the deadline of July 25 shall be extended to
3 August 10.

4 Sec. 18. Section 77-1514, Reissue Revised Statutes of
5 Nebraska, is amended to read:

6 77-1514 The county assessor shall prepare abstracts of
7 the property assessment rolls of locally assessed property of his or
8 her county on forms prescribed and furnished by the Tax Commissioner.
9 The county assessor shall file the real property abstract with the
10 Property Tax Administrator on or before March 19 and the personal
11 property abstract on or before June 15, except beginning January 1,
12 2014, in any county with a population of at least one hundred fifty
13 thousand inhabitants according to the most recent federal decennial
14 census, the real property abstract shall be filed on or before March
15 25. The abstracts shall show the taxable value of real or personal
16 property in the county as determined by the county assessor and any
17 other information as required by the Property Tax Administrator. The
18 Property Tax Administrator, upon written request from the county
19 assessor, may for good cause shown extend the final filing due date
20 for the real property abstract and the statutory deadlines provided
21 in section 77-5027. The Property Tax Administrator may extend the
22 statutory deadline in section 77-5028 for a county if the deadline is
23 extended for that county. Beginning January 1, 2014, in any county
24 with a population of at least one hundred fifty thousand inhabitants
25 according to the most recent federal decennial census, the county

1 assessor shall request an extension of the final filing due date by
2 March 22.

3 Sec. 19. Section 77-3519, Reissue Revised Statutes of
4 Nebraska, is amended to read:

5 77-3519 In any case when the county assessor rejects an
6 application for homestead exemption, such applicant may obtain a
7 hearing before the county board of equalization by filing a written
8 complaint with the county clerk within thirty days from receipt of
9 the notice from the county assessor showing such rejection. Such
10 complaint shall specify his or her grievances and the pertinent facts
11 in relation thereto, in ordinary and concise language and without
12 repetition, and in such manner as to enable a person of common
13 understanding to know what is intended. The board may take evidence
14 pertinent to such complaint, and for that purpose may compel the
15 attendance of witnesses and the production of books, records, and
16 papers by subpoena. The board shall issue its decision on the
17 complaint within thirty days after the filing of the complaint.
18 Notice of the board's decision shall be mailed by the county clerk to
19 the applicant within seven days after the decision. The taxpayer
20 shall have the right to appeal from the board's decision with
21 reference to the application for homestead exemption to the Tax
22 Equalization and Review Commission in accordance with section 77-5013
23 within thirty days after the decision.

24 Sec. 20. Section 77-5001, Reissue Revised Statutes of
25 Nebraska, is amended to read:

1 77-5001 Sections 77-5001 to 77-5031 and sections 27 and
2 28 of this act shall be known and may be cited as the Tax
3 Equalization and Review Commission Act.

4 Sec. 21. Section 77-5003, Reissue Revised Statutes of
5 Nebraska, is amended to read:

6 77-5003 (1) The Tax Equalization and Review Commission is
7 created. The Tax Commissioner has no supervision, authority, or
8 control over the actions or decisions of the commission relating to
9 its duties prescribed by law. ~~The~~ Prior to the operative date of this
10 section, the commission shall have four commissioners, one
11 commissioner from each congressional district and one at-large
12 commissioner. On the operative date of this section, the term of each
13 commissioner shall expire, and thereafter the commission shall have
14 three commissioners, one from each congressional district, and
15 beginning on and after January 1, 2002, the commission shall have
16 four commissioners. One at large commissioner shall be appointed in
17 addition to the commissioners representing the congressional
18 districts. with terms as provided in subsection (2) of this section.
19 All commissioners shall be appointed by the Governor with the
20 approval of a majority of the members of the Legislature. The
21 salaries of the commissioners shall be fixed by the Governor.

22 (2) The term of the commissioner from district 1 expires
23 January 1, ~~2010,~~ 2016, the term of the commissioner from district 2
24 expires January 1, ~~2012,~~ 2018, and the term of the commissioner from
25 district 3 expires January 1, 2008. ~~The term of the at-large~~

1 ~~commissioner expires on January 1, 2008. 2014.~~ After the terms of the
2 commissioners are completed as provided in this ~~section,~~ subsection,
3 each subsequent term shall be for six years beginning and ending on
4 January 1 of the applicable year. Vacancies occurring during a term
5 shall be filled by appointment for the unexpired term. Upon the
6 expiration of his or her term of office, a commissioner shall
7 continue to serve until his or her successor has been appointed.

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

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

20 Sec. 22. Section 77-5004, Revised Statutes Cumulative
21 Supplement, 2010, is amended to read:

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

1 (2) Each commissioner shall devote his or her full time
2 and efforts to the discharge of his or her duties and shall not hold
3 any other office under the laws of this state, any city or county in
4 this state, or the United States Government while serving on the
5 commission. Each commissioner shall possess:

6 (a) Appropriate knowledge of terms commonly used in or
7 related to real property appraisal and of the writing of appraisal
8 reports;

9 (b) Adequate knowledge of depreciation theories, cost
10 estimating, methods of capitalization, and real property appraisal
11 mathematics;

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

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

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

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

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

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

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

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

24 ~~(i)-(a)~~ (a) Sponsored by a recognized assessment or appraisal
25 organization, in each of these areas: Utility and railroad appraisal;

1 appraisal of complex industrial properties; appraisal of other hard
2 to assess properties; and mass appraisal, residential or agricultural
3 appraisal, or assessment administration; or

4 ~~(ii)~~—(b) Pertaining to management, law, civil or
5 administrative procedure, or other knowledge or skill necessary for
6 performing the duties of the office.

7 ~~(b)~~—(7) Each commissioner ~~who does not meet the~~
8 ~~requirements of subsection (4) of this section on or after January 1,~~
9 ~~2002,~~ shall within two years after his or her appointment attend at
10 least thirty hours of instruction that constitutes training for
11 judges or administrative law judges.

12 ~~(7)~~—(8) The commissioners shall be considered employees
13 of the state for purposes of sections 81-1320 to 81-1328 and 84-1601
14 to 84-1615.

15 ~~(8)~~—(9) The commissioners shall be reimbursed as
16 prescribed in sections 81-1174 to 81-1177 for their actual and
17 necessary expenses in the performance of their official duties
18 pursuant to the Tax Equalization and Review Commission Act.

19 Sec. 23. Section 77-5005, Reissue Revised Statutes of
20 Nebraska, is amended to read:

21 77-5005 (1) Within ten days after appointment, the
22 commissioners shall meet at their office in Lincoln, Nebraska, and
23 enter upon the duties of their office.

24 (2) A majority of the commission ~~or, in cases when a~~
25 ~~panel of three commissioners hears a case, a majority of the panel~~

1 shall at all times constitute a quorum to transact business, and one
2 vacancy shall not impair the right of the remaining commissioners to
3 exercise all the powers of the commission.

4 (3) Any investigation, inquiry, or hearing held or
5 undertaken by the commission may be held or undertaken by ~~or before a~~
6 ~~panel of three commissioners.~~ a single commissioner in those appeals
7 designated for hearing pursuant to section 28 of this act.

8 (4) All investigations, inquiries, hearings, and
9 decisions of a ~~panel of commissioners~~ single commissioner and every
10 order made by a ~~panel of commissioners~~ single commissioner shall be
11 deemed to be the order of the commission, except as provided in
12 subsection (6) of section 28 of this act. The full commission, on an
13 application made within thirty days after the date of an order, may
14 grant a rehearing and determine de novo any decisions of or orders
15 made by a ~~panel of commissioners.~~ the commission. The commission, on
16 an application made within thirty days after the date of an order
17 issued after a hearing by a single commissioner, except for an order
18 dismissing an appeal or petition for failure of the appellant or
19 petitioner to appear at a hearing on the merits, shall grant a
20 rehearing on the merits before the commission. The thirty-day filing
21 period for appeals under subsection (2) of section 77-5019 shall be
22 tolled while a motion for rehearing is pending.

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

25 (6) The Open Meetings Act applies only to hearings or

1 proceedings of the commission held pursuant to the rulemaking
2 authority of the commission.

3 Sec. 24. Section 77-5007, Revised Statutes Cumulative
4 Supplement, 2010, is amended to read:

5 77-5007 The commission has the power and duty to hear and
6 determine appeals of:

7 (1) Decisions of any county board of equalization
8 equalizing the value of individual tracts, lots, or parcels of real
9 property so that all real property is assessed uniformly and
10 proportionately;

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

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

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

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

24 (6) Decisions of any county board of equalization on
25 claims that a levy is or is not for an unlawful or unnecessary

1 purpose or in excess of the requirements of the county;

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

4 (8) Decisions of the Department of Motor Vehicles
5 determining the taxable value of motor vehicles pursuant to section
6 60-3,188;

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

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

12 (11) Any other decision of the ~~Property Tax Administrator~~
13 ~~made before July 1, 2007, and decisions made by the Tax Commissioner~~
14 regarding property valuation, exemption, or taxation; ~~made on or~~
15 ~~after July 1, 2007;~~

16 (12) Decisions of the Tax Commissioner pursuant to
17 section 77-3520;

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

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

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

25 Sec. 25. Section 77-5008, Reissue Revised Statutes of

1 Nebraska, is amended to read:

2 77-5008 In addition to its other powers and duties, the
3 commission may issue writs of mandamus compelling compliance with its
4 orders and compelling the Tax Commissioner to enforce its orders and
5 may charge the party which has not complied with the commission's
6 orders with costs borne by the Tax Commissioner, ~~or by the Property~~
7 ~~Tax Administrator before July 1, 2007.~~

8 Sec. 26. Section 77-5015, Reissue Revised Statutes of
9 Nebraska, is amended to read:

10 77-5015 ~~Appeals regarding the valuation or exemption of~~
11 ~~multiple parcels involving the same owner and the same issues may be~~
12 ~~consolidated in the manner prescribed by the commission. Any multiple~~
13 ~~filing fees paid for consolidated appeals shall be refunded by the~~
14 ~~commission.~~In any case appealed to the commission all parties shall
15 be afforded an opportunity for hearing after reasonable notice. The
16 notice shall state the time and place of the hearing. Opportunity
17 shall be afforded all parties to present evidence and argument. The
18 commission shall prepare an official record, which includes testimony
19 and exhibits, in each case, but it shall not be necessary to
20 transcribe the record of the proceedings unless requested for
21 purposes of rehearing, in which event the transcript and record shall
22 be furnished by the commission upon request and tender of the cost of
23 preparation. Informal disposition may also be made of any case by
24 stipulation, agreed settlement, consent order, or default.

25 Sec. 27. The commission may determine an appeal or

1 petition before it when it can be done without prejudice to the
2 rights of others or by saving such rights; but when a determination
3 of the appeal or petition cannot be had without the presence of other
4 parties, the commission shall serve such other parties with notice of
5 the proceeding.

6 Sec. 28. (1) A single commissioner may hear an appeal and
7 cross appeal and appeals and cross appeals consolidated with any such
8 appeal and cross appeal when:

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

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

16 (2) A proceeding held before a single commissioner shall
17 be informal. The usual common-law or statutory rules of evidence,
18 including rules of hearsay, shall not apply, and the commissioner may
19 consider and utilize all matters presented at the proceeding in
20 making his or her determination.

21 (3) Any party to an appeal designated for hearing before
22 a single commissioner pursuant to this section may, prior to a
23 hearing, elect in writing to have the appeal heard by the commission.
24 The commissioner conducting a proceeding pursuant to this section may
25 at any time designate the appeal for hearing by the commission.

1 (4) Documents necessary to establish jurisdiction of the
2 commission shall constitute the record of a proceeding before a
3 single commissioner. No recording shall be made of a proceeding
4 before a single commissioner.

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

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

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

12 Sec. 29. Section 77-5016, Revised Statutes Cumulative
13 Supplement, 2010, is amended to read:

14 77-5016 Any hearing or proceeding of the commission shall
15 be conducted as an informal hearing unless a formal hearing is
16 granted as determined by the commission according to its rules and
17 regulations. In any hearing or proceeding heard by the commission: ~~or~~
18 ~~a panel of commissioners.~~

19 (1) The commission may admit and give probative effect to
20 evidence which possesses probative value commonly accepted by
21 reasonably prudent persons in the conduct of their affairs excluding
22 incompetent, irrelevant, immaterial, and unduly repetitious evidence
23 and shall give effect to the privilege rules of evidence in sections
24 27-501 to 27-513 but shall not otherwise be bound by the usual
25 common-law or statutory rules of evidence except during a formal

1 hearing. Any party to an appeal filed under section 77-5007 may
2 request a formal hearing by delivering a written request to the
3 commission not more than thirty days after the appeal is filed. The
4 requesting party shall be liable for the payment of fees and costs of
5 a court reporter pending a final decision. The commission shall be
6 bound by the rules of evidence applicable in district court in any
7 formal hearing held by the commission. Fees and costs of a court
8 reporter shall be paid by the party or parties against whom a final
9 decision is rendered, and all other costs shall be allocated as the
10 commission may determine;

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

17 (3) The commission may consider and utilize the
18 provisions of the Constitution of the United States, the Constitution
19 of Nebraska, the laws of the United States, the laws of Nebraska, the
20 Code of Federal Regulations, the Nebraska Administrative Code, any
21 decision of the several courts of the United States or the State of
22 Nebraska, and the legislative history of any law, rule, or
23 regulation, without making the document a part of the record. The
24 commission may without inclusion in the record consider and utilize
25 published treatises, periodicals, and reference works pertaining to

1 the valuation or assessment of real or personal property or the
2 meaning of words and phrases if the document is identified in the
3 commission's rules and regulations; -

4 (4) All other evidence, other than that described in
5 subdivision (3) of this section, including records and documents in
6 the possession of the commission of which it desires to avail itself,
7 shall be offered and made a part of the record in the case. No other
8 factual information or evidence other than that set forth in this
9 section shall be considered in the determination of the case.
10 Documentary evidence may be received in the form of copies or
11 excerpts or by incorporation by reference;

12 ~~(4)~~(5) Every party shall have the right of cross-
13 examination of witnesses who testify and shall have the right to
14 submit rebuttal evidence;

15 ~~(5)~~(6) The commission may take notice of judicially
16 cognizable facts and in addition may take notice of general,
17 technical, or scientific facts within its specialized knowledge or
18 statistical information regarding general levels of assessment within
19 a county or a class or subclass of real property within a county and
20 measures of central tendency within such county or classes or
21 subclasses within such county which have been made known to the
22 commission. Parties shall be notified either before or during the
23 hearing or by reference in preliminary reports or otherwise of the
24 material so noticed. They shall be afforded an opportunity to contest
25 the facts so noticed. The commission may utilize its experience,

1 technical competence, and specialized knowledge in the evaluation of
2 the evidence presented to it;

3 ~~(6)~~(7) Any person testifying under oath at a hearing who
4 knowingly and intentionally makes a false statement to the commission
5 or its designee is guilty of perjury. For the purpose of this
6 section, perjury is a Class I misdemeanor;

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

12 ~~(8)~~(9) In all appeals, excepting those arising under
13 section 77-1606, if the appellant presents no evidence to show that
14 the order, decision, determination, or action appealed from is
15 incorrect, the commission shall deny the appeal. If the appellant
16 presents any evidence to show that the order, decision,
17 determination, or action appealed from is incorrect, such order,
18 decision, determination, or action shall be affirmed unless evidence
19 is adduced establishing that the order, decision, determination, or
20 action was unreasonable or arbitrary;

21 ~~(9)~~(10) If the appeal concerns a decision by the county
22 board of equalization that property is, in whole or in part, exempt
23 from taxation, the decision to be rendered by the commission shall
24 only determine the exemption status of the property. The decision
25 shall not determine the taxable value of the property unless

1 stipulated by the parties according to subsection (2) of section
2 77-5017;

3 ~~(10)~~(11) If the appeal concerns a decision by the county
4 board of equalization that property owned by the state or a political
5 subdivision is or is not exempt and there has been no final
6 determination of the value of the property, the decision to be
7 rendered by the commission shall only determine the exemption status
8 of the property. The decision shall not determine the taxable value
9 of the property unless stipulated by the parties according to
10 subsection (2) of section 77-5017;

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

18 ~~(12)~~(13) The commission shall deny relief to the
19 appellant or petitioner in any hearing or proceeding unless a
20 majority of the commissioners present determine that the relief
21 should be granted; and -

22 (14) Subdivisions (3), (6), (8), (9), (10), (11), and
23 (12) of this section apply to hearings or proceedings before a single
24 commissioner pursuant to section 28 of this act.

25 Sec. 30. Section 77-5017, Reissue Revised Statutes of

1 Nebraska, is amended to read:

2 77-5017 (1) In resolving an appeal or petition, the
3 commission may make such orders as are appropriate for resolving the
4 dispute but in no case shall the relief be excessive compared to the
5 problems addressed. The commission may make prospective orders
6 requiring changes in assessment practices which will improve
7 assessment practices or affect the general level of assessment or the
8 measures of central tendency in a positive way. If no other relief is
9 adequate to resolve disputes, the commission may order a reappraisal
10 of property within a county, an area within a county, or classes or
11 subclasses of property within a county.

12 (2) In an appeal specified in subdivision ~~(9)~~(10) or
13 ~~(10)~~(11) of section 77-5016 for which the commission determines
14 exempt property to be taxable, the commission shall order the county
15 board of equalization to determine the taxable value of the property,
16 unless the parties stipulate to such taxable value during the hearing
17 before the commission. The order shall require the county board of
18 equalization to ~~(a) assess such property using procedures for~~
19 ~~assessing omitted property, (b) determine such taxable value within~~
20 ~~ninety days after the issuance of the commission's order, and (c)~~
21 determine the taxable value of the property pursuant to section
22 77-1507, send notice of the taxable value pursuant to section 77-1507
23 within ninety days after the date the commission's order is certified
24 pursuant to section 77-5018, and apply interest at the rate specified
25 in section 45-104.01, but not penalty, to the taxable value as of the

1 date the commission's order was issued or the date the taxes were
2 delinquent, whichever is later.

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

7 Sec. 31. Section 77-5018, Revised Statutes Cumulative
8 Supplement, 2010, is amended to read:

9 77-5018 (1) The commission may issue decisions and orders
10 which are supported by the evidence and appropriate for resolving the
11 matters in dispute. Every final decision and order adverse to a party
12 to the proceeding, rendered by the commission in a case appealed to
13 the commission, shall be in writing or stated in the record and shall
14 be accompanied by findings of fact and conclusions of law. The
15 findings of fact shall consist of a concise statement of the
16 conclusions upon each contested issue of fact. Parties to the
17 proceeding shall be notified of the decision and order in person or
18 by mail. A copy of the decision and order shall be delivered or
19 mailed to each party or his or her attorney of record. Within seven
20 days of issuing a decision and order, the commission shall
21 electronically publish such decision and order on a web site
22 maintained by the commission that is accessible to the general
23 public. The full text of final decisions and orders ~~entered after a~~
24 ~~hearing by the commission or a panel of commissioners~~ shall be
25 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 a
4 single commissioner pursuant to section 28 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 to
8 the county treasurer and to the officer charged with the duty of
9 preparing the tax list, and if and when such decision becomes final,
10 such officers shall correct their records accordingly and the tax
11 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 of
17 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. 32. 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 a

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

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

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

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

20 (b) All parties of record shall be made parties to the
21 proceedings for review. The commission shall only be made a party of
22 record if the action complained of is an order issued by the
23 commission pursuant to section 77-1504.01 or 77-5020 or sections
24 77-5023 to 77-5028. Summons shall be served on all parties within
25 thirty days after the filing of the petition in the manner provided

1 for service of a summons in ~~section 25-510.02.~~ a civil action. The
2 court, in its discretion, may permit other interested persons to
3 intervene. No bond or undertaking is required for an appeal to the
4 Court of Appeals.

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

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

20 (4) Upon receipt of a petition the date for submission of
21 the official record shall be determined by the court. The commission
22 shall prepare a certified copy of the official record of the
23 proceedings had before the commission in the case. The official
24 record shall include: (a) Notice of all proceedings; (b) any
25 pleadings, motions, requests, preliminary or intermediate rulings and

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

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

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

3 Sec. 33. Section 77-5022, Reissue Revised Statutes of
4 Nebraska, is amended to read:

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

13 Sec. 34. Section 77-5024.01, Reissue Revised Statutes of
14 Nebraska, is amended to read:

15 77-5024.01 The commission shall give notice of the time
16 and place of the first meeting held pursuant to sections ~~77-1504.01~~
17 ~~and 77-5026~~77-5022 to 77-5028 by publication in a newspaper of
18 general circulation in the State of Nebraska. Such notice shall
19 contain a statement that the agenda shall be readily available for
20 public inspection at the principal office of the commission during
21 normal business hours. The agenda shall be continually revised to
22 remain current. The commission may thereafter modify the agenda and
23 need only provide notice of the meeting to the affected counties in
24 the manner provided in section ~~77-1504.01 or 77-5026~~. The commission
25 shall publish in its notice a list of those counties certified under

1 section 77-5027 as having assessments which may fail to satisfy the
2 requirements of law. The notice shall also contain a statement
3 advising that any petition brought by a county board of equalization
4 pursuant to section 77-1504.01 to adjust the value of a class or
5 subclass of real property will be heard between July 26 and August 10
6 at a date, time, and place as provided in the agenda maintained by
7 the commission.

8 Sec. 35. Section 77-5027, Reissue Revised Statutes of
9 Nebraska, is amended to read:

10 77-5027 (1) The commission shall, pursuant to section
11 77-5026, raise or lower the valuation of any class or subclass of
12 real property in a county when it is necessary to achieve
13 equalization.

14 (2) On or before nineteen days following the final filing
15 due date for the abstract of assessment for real property pursuant to
16 section 77-1514, the Property Tax Administrator shall prepare and
17 deliver to the commission and to each county assessor his or her
18 annual reports and opinions. Beginning January 1, 2014, for any
19 county with a population of at least one hundred fifty thousand
20 inhabitants according to the most recent federal decennial census,
21 the reports or opinions shall be prepared and delivered on or before
22 fifteen days following such final filing due date.

23 (3) The annual reports and opinions of the Property Tax
24 Administrator shall contain statistical and narrative reports
25 informing the commission of the level of value and the quality of

1 assessment of the classes and subclasses of real property within the
2 county and a certification of the opinion of the Property Tax
3 Administrator regarding the level of value and quality of assessment
4 of the classes and subclasses of real property in the county.

5 (4) In addition to an opinion of level of value and
6 quality of assessment in the county, the Property Tax Administrator
7 may make nonbinding recommendations for consideration by the
8 commission.

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

20 Sec. 36. Sections 16, 32, 33, 36, 37, 38, and 41 of this
21 act become operative on their effective date. Sections 1, 5, 20, 21,
22 22, 23, 27, 28, 29, 30, 31, and 40 of this act become operative on
23 July 1, 2011. The other sections of this act become operative three
24 calendar months after the adjournment of this legislative session.

25 Sec. 37. If any section in this act or any part of any

1 section is declared invalid or unconstitutional, the declaration
2 shall not affect the validity or constitutionality of the remaining
3 portions.

4 Sec. 38. Original sections 77-1504.01 and 77-5022,
5 Reissue Revised Statutes of Nebraska, and section 77-5019, Revised
6 Statutes Cumulative Supplement, 2010, are repealed.

7 Sec. 39. Original sections 77-123, 77-202.12, 77-1301,
8 77-1303, 77-1311, 77-1311.03, 77-1315, 77-1315.01, 77-1317, 77-1318,
9 77-1504, 77-1514, 77-3519, 77-5008, 77-5015, 77-5024.01, and 77-5027,
10 Reissue Revised Statutes of Nebraska, and sections 77-202.04,
11 77-1502, 77-1507, and 77-5007, Revised Statutes Cumulative
12 Supplement, 2010, are repealed.

13 Sec. 40. Original sections 49-617, 77-702, 77-5001,
14 77-5003, 77-5005, and 77-5017, Reissue Revised Statutes of Nebraska,
15 and sections 77-5004, 77-5016, and 77-5018, Revised Statutes
16 Cumulative Supplement, 2010, are repealed.

17 Sec. 41. Since an emergency exists, this act takes effect
18 when passed and approved according to law.