

LEGISLATURE OF NEBRASKA

ONE HUNDRED SECOND LEGISLATURE

FIRST SESSION

LEGISLATIVE BILL 363

Introduced by Cornett, 45.

Read first time January 13, 2011

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend sections
2 77-202.12, 77-702, 77-1504, 77-1504.01, 77-3519, 77-5001,
3 77-5008, 77-5015, 77-5017, 77-5022, 77-5024.01, and
4 84-502, Reissue Revised Statutes of Nebraska, and
5 sections 77-202.04, 77-1502, 77-1507, 77-5004, 77-5007,
6 77-5013, and 77-5019, Revised Statutes Cumulative
7 Supplement, 2010; to change provisions relating to the
8 Tax Equalization and Review Commission; to change notice
9 provisions relating to property tax protests; to change
10 provisions relating to decisions of county boards of
11 equalization; to provide a duty for the Secretary of
12 State; to harmonize provisions; to provide operative
13 dates; to provide severability; to repeal the original
14 sections; and to declare an emergency.

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

1 Section 1. Section 77-202.04, Revised Statutes Cumulative
2 Supplement, 2010, is amended to read:

3 77-202.04 (1) Notice of a county board of equalization's
4 decision granting or denying an application for exemption from
5 taxation for real or tangible personal property shall be mailed or
6 delivered to the applicant and the county assessor by the county
7 clerk within seven days after the date of the board's decision.
8 Persons, corporations, or organizations may appeal denial of an
9 application for exemption by a county board of equalization. Only the
10 county assessor, the Tax Commissioner, or the Property Tax
11 Administrator may appeal the granting of such an exemption by a
12 county board of equalization. Appeals pursuant to this section shall
13 be made to the Tax Equalization and Review Commission in accordance
14 with section 77-5013 within thirty days after the decision of the
15 county board of equalization. The Tax Commissioner or Property Tax
16 Administrator may in his or her discretion intervene in any such
17 appeal pursuant to this section within thirty days after notice by
18 the Tax Equalization and Review Commission that an appeal has been
19 filed pursuant to this section. If the county assessor, Tax
20 Commissioner, or Property Tax Administrator appeals a county board of
21 equalization's final decision granting an exemption from property
22 taxation, the person, corporation, or organization granted such
23 exemption by the county board of equalization shall be made a party
24 to the appeal and shall be issued a notice of the appeal by the Tax
25 Equalization and Review Commission within thirty days after the

1 appeal is filed.

2 (2) A copy of the final decision by a county board of
3 equalization shall be delivered electronically to the Tax
4 Commissioner and the Property Tax Administrator within seven days
5 after the date of the board's decision. The Tax Commissioner or the
6 Property Tax Administrator shall have thirty days after the final
7 decision to appeal the decision.

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

14 Sec. 2. Section 77-202.12, Reissue Revised Statutes of
15 Nebraska, is amended to read:

16 77-202.12 (1) On or before March 1, the county assessor
17 shall send notice to the state or to any governmental subdivision if
18 it has property not being used for a public purpose upon which a
19 payment in lieu of taxes is not made. Such notice shall inform the
20 state or governmental subdivision that the property will be subject
21 to taxation for property tax purposes. The written notice shall
22 contain the legal description of the property and be given by first-
23 class mail addressed to the state's or governmental subdivision's
24 last-known address. If the property is leased by the state or the
25 governmental subdivision to another entity and the lessor does not

1 intend to pay the taxes for the lessee as allowed under subsection
2 (4) of section 77-202.11, the lessor shall immediately forward the
3 notice to the lessee.

4 (2) The state, governmental subdivision, or lessee may
5 protest the determination of the county assessor that the property is
6 not used for a public purpose to the county board of equalization on
7 or before April 1. The county board of equalization shall issue its
8 decision on the protest on or before May 1.

9 (3) The decision of the county board of equalization may
10 be appealed to the Tax Equalization and Review Commission on or
11 before June 1. The Tax Commissioner in his or her discretion may
12 intervene in an appeal pursuant to this section within thirty days
13 after notice by the Tax Equalization and Review Commission that an
14 appeal has been filed pursuant to this section.

15 Sec. 3. Section 77-702, Reissue Revised Statutes of
16 Nebraska, is amended to read:

17 77-702 (1) Commencing with the expiration of the term of
18 the Property Tax Administrator holding office on July 1, 1999, the
19 Governor shall appoint a Property Tax Administrator with the approval
20 of a majority of the members of the Legislature. The Property Tax
21 Administrator shall have experience and training in the fields of
22 taxation and property appraisal and shall meet all the qualifications
23 required for members of the Tax Equalization and Review Commission
24 under subsections (1), ~~and (2)~~, and ~~subdivision (6)(a)-(6)~~ of section
25 77-5004. The Property Tax Administrator shall adopt and promulgate

1 rules and regulations to carry out his or her duties through June 30,
2 2007. Rules, regulations, and forms of the Property Tax Administrator
3 in effect on July 1, 2007, shall be valid rules, regulations, and
4 forms of the Department of Revenue beginning on July 1, 2007.

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

14 Sec. 4. Section 77-1502, Revised Statutes Cumulative
15 Supplement, 2010, is amended to read:

16 77-1502 (1) The county board of equalization shall meet
17 for the purpose of reviewing and deciding written protests filed
18 pursuant to this section beginning on or after June 1 and ending on
19 or before July 25 of each year. Protests regarding real property
20 shall be signed and filed after the county assessor's completion of
21 the real property assessment roll required by section 77-1315 and on
22 or before June 30. For protests of real property, a protest shall be
23 filed for each parcel. Protests regarding taxable tangible personal
24 property returns filed pursuant to section 77-1229 from January 1
25 through May 1 shall be signed and filed on or before June 30. The

1 county board in a county with a population of more than one hundred
2 thousand inhabitants based upon the most recent federal decennial
3 census may adopt a resolution to extend the deadline for hearing
4 protests from July 25 to August 10. The resolution must be adopted
5 before July 25 and it will affect the time for hearing protests for
6 that year only. By adopting such resolution, such county waives any
7 right to petition the Tax Equalization and Review Commission for
8 adjustment of a class or subclass of real property under section
9 77-1504.01 for that year.

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

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

25 (4) The county clerk or county assessor shall prepare a

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

25 (5) On or before August 2, or on or before August 18 in a

1 county that has adopted a resolution to extend the deadline for
2 hearing protests, the county clerk shall mail to the protester
3 written notice of the board's decision. The notice shall contain a
4 statement advising the protester that a report of the board's
5 decision is available at the county clerk's or county assessor's
6 office, whichever is appropriate. ~~, and that a copy of the report may~~
7 ~~be used to complete an appeal to the Tax Equalization and Review~~
8 ~~Commission.~~

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

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

18 The county board of equalization in taking action
19 pursuant to this section may only consider the report of the county
20 assessor pursuant to section 77-1315.01.

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

23 The action of the county board of equalization may be
24 protested to the board within thirty days after the mailing of the
25 notice required by this section. If no protest is filed, the action

1 of the board shall be final. If a protest is filed, the county board
2 of equalization shall hear the protest in the manner prescribed in
3 section 77-1502, except that all protests shall be heard and decided
4 on or before September 15 or on or before September 30 if the county
5 has adopted a resolution to extend the deadline for hearing protests
6 under section 77-1502. Within seven days after the county board of
7 equalization's final decision, the county clerk shall mail to the
8 protester written notice of the decision. The notice shall contain a
9 statement advising the protester that a report of the decision is
10 available at the county clerk's or county assessor's office,
11 whichever is appropriate, ~~and that a copy of the report may be used~~
12 ~~to complete an appeal to the Tax Equalization and Review Commission.~~

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

18 Sec. 6. Section 77-1504.01, Reissue Revised Statutes of
19 Nebraska, is amended to read:

20 77-1504.01 (1) Unless the county has adopted a resolution
21 to extend the deadline for hearing protests under section 77-1502,
22 after completion of its actions and based upon the hearings conducted
23 pursuant to sections 77-1502 and 77-1504, a county board of
24 equalization may petition the Tax Equalization and Review Commission
25 to consider an adjustment to a class or subclass of real property

1 within the county. Petitions must be filed with the commission on or
2 before July 26.

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

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

25 (4) The county assessor shall make the specified changes

1 to each item of property in the county as directed by the order of
2 the commission. In implementing such order, the county assessor shall
3 adjust the values of the class or subclass that is the subject of the
4 order. For properties that have already received an adjustment from
5 the county board of equalization, an additional adjustment may be
6 made so that total adjustments made are equal to the commission's
7 ordered adjustment and no additional adjustment shall be made
8 applying the commission's order, but such an exclusion from the
9 commission's order shall not preclude adjustments to those properties
10 for corrections or omissions. The county assessor of the county
11 adjusted by an order of the commission shall recertify the abstract
12 of assessment to the Property Tax Administrator on or before August
13 20.

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

16 77-1507 (1) The county board of equalization may meet at
17 any time for the purpose of assessing any omitted real property that
18 was not reported to the county assessor pursuant to section
19 77-1318.01 and for correction of clerical errors as defined in
20 section 77-128 that result in a change of assessed value. The county
21 board of equalization shall give notice of the assessed value of the
22 real property to the record owner or agent at his or her last-known
23 address. For real property which has been omitted in the current
24 year, the county board of equalization shall not send notice pursuant
25 to this section on or before June 1.

1 Protests of the assessed value proposed for omitted real
2 property pursuant to this section or a correction for clerical errors
3 shall be filed with the county board of equalization within thirty
4 days after the mailing of the notice. All provisions of section
5 77-1502 except dates for filing a protest, the period for hearing
6 protests, and the date for mailing notice of the county board of
7 equalization's decision are applicable to any protest filed pursuant
8 to this section. The county board of equalization shall issue its
9 decision on the protest within thirty days after the filing of the
10 protest.

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

13 (a) For protested action, a notification to the protester
14 of the board's final action advising the protester that a report of
15 the board's final decision is available at the county clerk's or
16 county assessor's office, whichever is appropriate; ~~and that a copy~~
17 ~~of the report may be used to complete an appeal to the Tax~~
18 ~~Equalization and Review Commission; and~~

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

25 (3) The action of the county board of equalization upon a

1 protest filed pursuant to this section may be appealed to the Tax
2 Equalization and Review Commission within thirty days after the
3 board's final decision.

4 (4) Improvements to real property which were properly
5 reported to the county assessor pursuant to section 77-1318.01 for
6 the current year and were not added to the assessment roll by the
7 county assessor on or before March 19 shall only be added to the
8 assessment roll by the county board of equalization from June 1
9 through July 25. In counties that have adopted a resolution to extend
10 the deadline for hearing protests under section 77-1502, the deadline
11 of July 25 shall be extended to August 10.

12 Sec. 8. Section 77-3519, Reissue Revised Statutes of
13 Nebraska, is amended to read:

14 77-3519 In any case when the county assessor rejects an
15 application for homestead exemption, such applicant may obtain a
16 hearing before the county board of equalization by filing a written
17 complaint with the county clerk within thirty days from receipt of
18 the notice from the county assessor showing such rejection. Such
19 complaint shall specify his or her grievances and the pertinent facts
20 in relation thereto, in ordinary and concise language and without
21 repetition, and in such manner as to enable a person of common
22 understanding to know what is intended. The board may take evidence
23 pertinent to such complaint, and for that purpose may compel the
24 attendance of witnesses and the production of books, records, and
25 papers by subpoena. The board shall issue its decision on the

1 complaint within thirty days after the filing of the complaint.
2 Notice of the board's decision shall be mailed by the county clerk to
3 the applicant within seven days after the decision. The taxpayer
4 shall have the right to appeal from the board's decision with
5 reference to the application for homestead exemption to the Tax
6 Equalization and Review Commission in accordance with section 77-5013
7 within thirty days after the decision.

8 Sec. 9. Section 77-5001, Reissue Revised Statutes of
9 Nebraska, is amended to read:

10 77-5001 Sections 77-5001 to 77-5031 and section 15 of
11 this act shall be known and may be cited as the Tax Equalization and
12 Review Commission Act.

13 Sec. 10. Section 77-5004, Revised Statutes Cumulative
14 Supplement, 2010, is amended to read:

15 77-5004 (1) Each commissioner shall be a qualified voter
16 and resident of the state and, for each commissioner representing a
17 congressional district, a domiciliary of the district he or she
18 represents.

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

24 (a) Appropriate knowledge of terms commonly used in or
25 related to real property appraisal and of the writing of appraisal

1 reports;

2 (b) Adequate knowledge of depreciation theories, cost
3 estimating, methods of capitalization, and real property appraisal
4 mathematics;

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

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

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

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

22 (3) One commissioner shall possess ~~any~~the certification
23 or training required to become a licensed residential real property
24 appraiser as set forth in section 76-2230.

25 (4) ~~Prior to January 1, 2002, the chairperson, and on and~~

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

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

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

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

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

24 ~~(b)-(7)~~ (7) Each commissioner ~~who does not meet the~~
25 ~~requirements of subsection (4) of this section on or after January 1,~~

1 2002, shall within two years after his or her appointment attend at
2 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 84-1601
6 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. 11. Section 77-5007, Revised Statutes Cumulative
12 Supplement, 2010, is amended to read:

13 77-5007 The commission has the power and duty to hear and
14 determine appeals of:

15 (1) Decisions of any county board of equalization
16 equalizing the value of individual tracts, lots, or parcels of real
17 property so that all real property is assessed uniformly and
18 proportionately;

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

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

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

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

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

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

12 (8) Decisions of the Department of Motor Vehicles
13 determining the taxable value of motor vehicles pursuant to section
14 60-3,188;

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

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

20 (11) Any other decision of the ~~Property Tax Administrator~~
21 ~~made before July 1, 2007, and decisions made by the Tax Commissioner~~
22 regarding property valuation, exemption, or taxation; ~~made on or~~
23 ~~after July 1, 2007;~~

24 (12) Decisions of the Tax Commissioner pursuant to
25 section 77-3520;

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

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

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

8 Sec. 12. Section 77-5008, Reissue Revised Statutes of
9 Nebraska, is amended to read:

10 77-5008 In addition to its other powers and duties, the
11 commission may issue writs of mandamus compelling compliance with its
12 orders and compelling the Tax Commissioner to enforce its orders and
13 may charge the party which has not complied with the commission's
14 orders with costs borne by the Tax Commissioner, ~~or by the Property~~
15 ~~Tax Administrator before July 1, 2007.~~

16 Sec. 13. Section 77-5013, Revised Statutes Cumulative
17 Supplement, 2010, is amended to read:

18 77-5013 (1) The commission obtains exclusive jurisdiction
19 over an appeal or petition when:

20 (a) The commission has the power or authority to hear the
21 appeal or petition;

22 (b) An appeal or petition is timely filed;

23 (c) The filing fee, if applicable, is timely received and
24 thereafter paid; and

25 (d) In the case of an appeal, a copy of the decision,

1 order, determination, or action appealed from, or other information
2 that documents the decision, order, determination, or action appealed
3 from, is timely filed.

4 Only the requirements of this subsection shall be deemed
5 jurisdictional.

6 (2) A petition, an appeal, or the information required by
7 subdivision (1)(d) of this section is timely filed and the filing
8 fee, if applicable, is timely received if placed in the United States
9 mail, postage prepaid, with a legible postmark for delivery to the
10 commission, or received by the commission, on or before the date
11 specified by law for filing the appeal or petition. If no date is
12 otherwise provided by law, then an appeal shall be filed within
13 thirty days after the decision, order, determination, or action
14 appealed from is made.

15 (3) The filing fee for each appeal or petition filed with
16 the commission is ~~twenty-five~~ fifty dollars, except that no filing
17 fee shall be required for an appeal by a county assessor, the Tax
18 Commissioner, or the Property Tax Administrator acting in his or her
19 official capacity or a county board of equalization acting in its
20 official capacity.

21 (4) The form and requirements for execution of an appeal
22 or petition may be specified by the commission in its rules and
23 regulations.

24 Sec. 14. Section 77-5015, Reissue Revised Statutes of
25 Nebraska, is amended to read:

1 77-5015 ~~Appeals regarding the valuation or exemption of~~
2 ~~multiple parcels involving the same owner and the same issues may be~~
3 ~~consolidated in the manner prescribed by the commission. Any multiple~~
4 ~~filing fees paid for consolidated appeals shall be refunded by the~~
5 ~~commission.~~ In any case appealed to the commission all parties shall
6 be afforded an opportunity for hearing after reasonable notice. The
7 notice shall state the time and place of the hearing. Opportunity
8 shall be afforded all parties to present evidence and argument. The
9 commission shall prepare an official record, which includes testimony
10 and exhibits, in each case, but it shall not be necessary to
11 transcribe the record of the proceedings unless requested for
12 purposes of rehearing, in which event the transcript and record shall
13 be furnished by the commission upon request and tender of the cost of
14 preparation. Informal disposition may also be made of any case by
15 stipulation, agreed settlement, consent order, or default.

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

22 Sec. 16. Section 77-5017, Reissue Revised Statutes of
23 Nebraska, is amended to read:

24 77-5017 (1) In resolving an appeal or petition, the
25 commission may make such orders as are appropriate for resolving the

1 dispute, but in no case shall the relief be excessive compared to the
2 problems addressed. The commission may make prospective orders
3 requiring changes in assessment practices which will improve
4 assessment practices or affect the general level of assessment or the
5 measures of central tendency in a positive way. If no other relief is
6 adequate to resolve disputes, the commission may order a reappraisal
7 of property within a county, an area within a county, or classes or
8 subclasses of property within a county.

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

25 (3) A determination of the taxable value of the property

1 made by the county board of equalization pursuant to subsection (2)
2 of this section may be appealed to the commission within thirty days
3 after the board's decision as provided in section 77-1507.

4 Sec. 17. Section 77-5019, Revised Statutes Cumulative
5 Supplement, 2010, is amended to read:

6 77-5019 (1) Any party aggrieved by a final decision in a
7 case appealed to the commission, any party aggrieved by a final
8 decision of the commission on a petition, any party aggrieved by an
9 order of the commission issued pursuant to section 77-5020 or
10 sections 77-5023 to 77-5028, or any party aggrieved by a final
11 decision of the commission appealed by the Tax Commissioner or the
12 Property Tax Administrator pursuant to section 77-701 shall be
13 entitled to judicial review in the Court of Appeals. Upon request of
14 the county, the Attorney General may appear and represent the county
15 or political subdivision in cases in which the commission is not a
16 party. Nothing in this section shall be deemed to prevent resort to
17 other means of review, redress, or relief provided by law.

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

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

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

1 **(b)** All parties of record shall be made parties to the
2 proceedings for review. The commission shall only be made a party of
3 record if the action complained of is an order issued by the
4 commission pursuant to section 77-1504.01 or 77-5020 or sections
5 77-5023 to 77-5028. Summons shall be served on all parties within
6 thirty days after the filing of the petition in the manner provided
7 for service of a summons in section 25-510.02. The court, in its
8 discretion, may permit other interested persons to intervene. No bond
9 or undertaking is required for an appeal to the Court of Appeals.

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

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

25 (4) Upon receipt of a petition the date for submission of

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

24 (5) The review shall be conducted by the court for error
25 on the record of the commission. If the court determines that the

1 interest of justice would be served by the resolution of any other
2 issue not raised before the commission, the court may remand the case
3 to the commission for further proceedings. The court may affirm,
4 reverse, or modify the decision of the commission or remand the case
5 for further proceedings.

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

8 Sec. 18. Section 77-5022, Reissue Revised Statutes of
9 Nebraska, is amended to read:

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

18 Sec. 19. Section 77-5024.01, Reissue Revised Statutes of
19 Nebraska, is amended to read:

20 77-5024.01 The commission shall give notice of the time
21 and place of the first meeting held pursuant to sections ~~77-1504.01~~
22 ~~and 77-5026-77-5022 to 77-5028~~ by ~~publication in a newspaper of~~
23 ~~general circulation in the State of Nebraska.~~ placing the notice on a
24 web site maintained by the Secretary of State for the purpose of
25 posting official tax-related notices. Such notice shall contain a

1 statement that the agenda shall be readily available for public
2 inspection at the principal office of the commission during normal
3 business hours. The agenda shall be continually revised to remain
4 current. The commission may thereafter modify the agenda and need
5 only provide notice of the meeting to the affected counties in the
6 manner provided in section ~~77-1504.01~~ or 77-5026. The commission
7 shall ~~publish~~ include in its notice a list of those counties
8 certified under section 77-5027 as having assessments which may fail
9 to satisfy the requirements of law. The notice shall also contain a
10 statement advising that any petition brought by a county board of
11 equalization pursuant to section 77-1504.01 to adjust the value of a
12 class or subclass of real property will be heard between July 26 and
13 August 10 at a date, time, and place as provided in the agenda
14 maintained by the commission.

15 Sec. 20. Section 84-502, Reissue Revised Statutes of
16 Nebraska, is amended to read:

17 84-502 It shall be the duty of the Secretary of State:

18 (1) To countersign and affix the seal of the state to all
19 commissions required by law to be issued by the Governor;

20 (2) To keep a register of all such commissions specifying
21 the person to whom granted, the office conferred, the date of signing
22 the commission, and, when bond or an equivalent commercial insurance
23 policy is taken, the date and amount thereof and the names of the
24 sureties;

25 (3) To make and keep proper indexes to the records and

1 all public acts, resolutions, papers, and documents in his or her
2 office;

3 (4) To give any person requiring the same, and paying the
4 lawful fees therefor, a copy of any law, act, resolution, record, or
5 paper in his or her office, and attach thereto his or her certificate
6 under the seal of the state;

7 (5) To distribute the laws and journals as authorized by
8 section 49-501 and keep an account thereof; ~~and~~

9 (6)(a) To act as the chief protocol officer of the State
10 of Nebraska;

11 (b) In coordination with the Governor, the Department of
12 Economic Development, the Department of Agriculture, and other
13 interested federal, state, and local officials, to actively seek
14 appropriate contacts with other officials in nations with which the
15 state has or desires to have active trade, cultural, or educational
16 relations; and

17 (c) To help facilitate the interchange of ideas and
18 contacts for betterment of commerce, cultural exchange, or
19 educational studies between such nations and the state; and -

20 (7) To maintain a web site on which official tax-related
21 notices may be posted as authorized by law.

22 Sec. 21. Sections 6, 18, 21, 22, 23, and 26 of this act
23 become operative on their effective date. Sections 13 and 25 of this
24 act become operative on January 1, 2012. The other sections of this
25 act become operative three calendar months after the adjournment of

1 this legislative session.

2 Sec. 22. If any section in this act or any part of any
3 section is declared invalid or unconstitutional, the declaration
4 shall not affect the validity or constitutionality of the remaining
5 portions.

6 Sec. 23. Original sections 77-1504.01 and 77-5022,
7 Reissue Revised Statutes of Nebraska, are repealed.

8 Sec. 24. Original sections 77-202.12, 77-702, 77-1504,
9 77-3519, 77-5001, 77-5008, 77-5015, 77-5017, 77-5024.01, and 84-502,
10 Reissue Revised Statutes of Nebraska, and sections 77-202.04,
11 77-1502, 77-1507, 77-5004, 77-5007, and 77-5019, Revised Statutes
12 Cumulative Supplement, 2010, are repealed.

13 Sec. 25. Original section 77-5013, Revised Statutes
14 Cumulative Supplement, 2010, is repealed.

15 Sec. 26. Since an emergency exists, this act takes effect
16 when passed and approved according to law.