

LEGISLATURE OF NEBRASKA
ONE HUNDRED FIFTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 905

Introduced by Kuehn, 38; Briese, 41; Friesen, 34; Groene, 42; Hughes, 44.

Read first time January 08, 2018

Committee: Revenue

- 1 A BILL FOR AN ACT relating to revenue and taxation; to amend section
- 2 77-1502.01, Reissue Revised Statutes of Nebraska, and section
- 3 77-1502, Revised Statutes Cumulative Supplement, 2016; to change the
- 4 burden of proof for certain protests of real property valuations; to
- 5 harmonize provisions; to provide an operative date; and to repeal
- 6 the original sections.
- 7 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-1502, Revised Statutes Cumulative Supplement,
2 2016, is amended to read:

3 77-1502 (1) The county board of equalization shall meet for the
4 purpose of reviewing and deciding written protests filed pursuant to this
5 section beginning on or after June 1 and ending on or before July 25 of
6 each year. Protests regarding real property shall be signed and filed
7 after the county assessor's completion of the real property assessment
8 roll required by section 77-1315 and on or before June 30. For protests
9 of real property, a protest shall be filed for each parcel. Protests
10 regarding taxable tangible personal property returns filed pursuant to
11 section 77-1229 from January 1 through May 1 shall be signed and filed on
12 or before June 30. The county board in a county with a population of more
13 than one hundred thousand inhabitants based upon the most recent federal
14 decennial census may adopt a resolution to extend the deadline for
15 hearing protests from July 25 to August 10. The resolution must be
16 adopted before July 25 and it will affect the time for hearing protests
17 for that year only. By adopting such resolution, such county waives any
18 right to petition the Tax Equalization and Review Commission for
19 adjustment of a class or subclass of real property under section
20 77-1504.01 for that year.

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

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

8 (4) At any hearing of the county board of equalization on a protest
9 regarding real property, the burden of proof is on the county assessor to
10 show that his or her assessed value is equitable and in accordance with
11 the law.

12 (5) ~~(4)~~ No hearing of the county board of equalization on a protest
13 filed under this section shall be held before a single commissioner or
14 supervisor.

15 (6) ~~(5)~~ The county clerk or county assessor shall prepare a separate
16 report on each protest. The report shall include (a) a description
17 adequate to identify the real property or a physical description of the
18 tangible personal property to which the protest applies, (b) any
19 recommendation of the county assessor for action on the protest, (c) if a
20 referee is used, the recommendation of the referee, (d) the date the
21 county board of equalization heard the protest, (e) the decision made by
22 the county board of equalization, (f) the date of the decision, and (g)
23 the date notice of the decision was mailed to the protester. The report
24 shall contain, or have attached to it, a statement, signed by the
25 chairperson of the county board of equalization, describing the basis
26 upon which the board's decision was made. The report shall have attached
27 to it a copy of that portion of the property record file which
28 substantiates calculation of the protested value unless the county
29 assessor certifies to the county board of equalization that a copy is
30 maintained in either electronic or paper form in his or her office. One
31 copy of the report, if prepared by the county clerk, shall be given to

1 the county assessor on or before August 2. The county assessor shall have
2 no authority to make a change in the assessment rolls until there is in
3 his or her possession a report which has been completed in the manner
4 specified in this section. If the county assessor deems a report
5 submitted by the county clerk incomplete, the county assessor shall
6 return the same to the county clerk for proper preparation.

7 (7) ~~(6)~~ On or before August 2, or on or before August 18 in a county
8 that has adopted a resolution to extend the deadline for hearing
9 protests, the county clerk shall mail to the protester written notice of
10 the board's decision. The notice shall contain a statement advising the
11 protester that a report of the board's decision is available at the
12 county clerk's or county assessor's office, whichever is appropriate.

13 Sec. 2. Section 77-1502.01, Reissue Revised Statutes of Nebraska, is
14 amended to read:

15 77-1502.01 In all counties, the county board of equalization may
16 appoint one or more suitable persons to act as referees. The compensation
17 of a referee shall be fixed by the county board and shall be payable from
18 the general fund of the county. The county board of equalization may
19 direct that any protest filed in accordance with section 77-1502~~7~~ shall
20 be heard in the first instance by the referee in the manner provided for
21 the hearing of protests by the county board of equalization. At any such
22 hearing regarding real property, the burden of proof is on the county
23 assessor to show that his or her assessed value is equitable and in
24 accordance with the law. Upon the conclusion of the hearing in each case,
25 the referee shall transmit to the county board of equalization all papers
26 relating to the case, together with his or her findings and
27 recommendations in writing. The county board of equalization, after
28 considering all papers relating to the protest and the findings and
29 recommendations of the referee, may make the order recommended by the
30 referee or any other order in the judgment of the board of equalization
31 required by the findings of the referee, or may hear additional

1 testimony, or may set aside such findings and hear the protest anew.

2 Sec. 3. This act becomes operative on January 1, 2019.

3 Sec. 4. Original section 77-1502.01, Reissue Revised Statutes of
4 Nebraska, and section 77-1502, Revised Statutes Cumulative Supplement,
5 2016, are repealed.