

AMENDMENTS TO LB524

Introduced by Dorn, 30.

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

3           Section 1. Section 13-509, Revised Statutes Cumulative Supplement,  
4 2018, is amended to read:

5           13-509 (1) On or before August 20 of each year, the county assessor  
6 shall certify to each governing body or board empowered to levy or  
7 certify a tax levy the current taxable value of the taxable real and  
8 personal property subject to the applicable levy. The certification shall  
9 be provided to the governing body or board (a) by mail if requested by  
10 the governing body or board, (b) electronically, or (c) by listing such  
11 certification on the county assessor's web site.

12           (2) Current taxable value for real property shall mean the value  
13 established by the county assessor and equalized by the county board of  
14 equalization and the Tax Equalization and Review Commission. Current  
15 taxable value for tangible personal property shall mean the net book  
16 value reported by the taxpayer and certified by the county assessor.

17           (3) If a political subdivision annexes property since the last time  
18 taxable values were certified under subsection (1) of this section, the  
19 governing body of such political subdivision shall file and record a  
20 certified copy of the annexation ordinance, petition, or resolution in  
21 the office of the register of deeds or, if none, the county clerk and the  
22 county assessor of the county in which the annexed property is located.  
23 The annexation ordinance, petition, or resolution shall include a full  
24 legal description of the annexed property. If the register of deeds or  
25 county clerk receives and records such ordinance, petition, or resolution  
26 prior to July 1 or, for annexations by a city of the metropolitan class,  
27 prior to August 1, the valuation of the real and personal property

1 annexed shall be considered in the taxable valuation of the annexing  
2 political subdivision for the current year. If the register of deeds or  
3 county clerk receives and records such ordinance, petition, or resolution  
4 on or after July 1 or, for annexations by a city of the metropolitan  
5 class, on or after August 1, the ~~The valuation of the any real and~~  
6 ~~personal property annexed by a political subdivision on or after August 1~~  
7 shall be considered in the taxable valuation of the annexing political  
8 subdivision for the following year.

9       Sec. 2. Section 79-1074, Reissue Revised Statutes of Nebraska, is  
10 amended to read:

11       79-1074 (1) The county clerk of any county in which a part of a  
12 joint school district or learning community is located shall, on or  
13 before the date prescribed in subsection (1) of section 13-509, certify  
14 the taxable valuation of all taxable property of such part of the joint  
15 district or learning community to the clerk of the headquarters county in  
16 which the schoolhouse or the administrative office of the school district  
17 or learning community is located.

18       (2) The county clerk of any county in which a part of a joint  
19 affiliated school system or learning community is located shall, on or  
20 before the date prescribed in subsection (1) of section 13-509, certify  
21 the taxable valuation of all taxable property of such part of the joint  
22 affiliated school system or learning community to the clerk of the  
23 headquarters county in which the schoolhouse or the administrative office  
24 of the high school district or learning community is located.

25       Sec. 3. Original section 79-1074, Reissue Revised Statutes of  
26 Nebraska, and section 13-509, Revised Statutes Cumulative Supplement,  
27 2018, are repealed.