

LEGISLATURE OF NEBRASKA  
ONE HUNDRED SIXTH LEGISLATURE  
FIRST SESSION

**LEGISLATIVE BILL 524**

Introduced by Dorn, 30.

Read first time January 22, 2019

Committee: Government, Military and Veterans Affairs

- 1 A BILL FOR AN ACT relating to the Nebraska Budget Act; to amend section
- 2 79-1074, Reissue Revised Statutes of Nebraska, and section 13-509,
- 3 Revised Statutes Cumulative Supplement, 2018; to change provisions
- 4 relating to annexations; to harmonize provisions; and to repeal the
- 5 original sections.
- 6 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 13-509, Revised Statutes Cumulative Supplement,  
2 2018, is amended to read:

3 13-509 (1) On or before August 20 of each year, the county assessor  
4 shall certify to each governing body or board empowered to levy or  
5 certify a tax levy the current taxable value of the taxable real and  
6 personal property subject to the applicable levy. The certification shall  
7 be provided to the governing body or board (a) by mail if requested by  
8 the governing body or board, (b) electronically, or (c) by listing such  
9 certification on the county assessor's web site.

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

15 (3) If a political subdivision annexes property since the last time  
16 taxable values were certified under subsection (1) of this section, the  
17 governing body of such political subdivision shall send notification of  
18 such annexation to the county clerk of the county in which the annexed  
19 property is located. Such notification shall include a description of the  
20 annexed property. If the county clerk receives such notification prior to  
21 July 1, the valuation of the real and personal property annexed shall be  
22 considered in the taxable valuation of the annexing political subdivision  
23 for the current year. If the county clerk receives such notification on  
24 or after July 1, the valuation of the any real and personal property  
25 annexed by a political subdivision on or after August 1 shall be  
26 considered in the taxable valuation of the annexing political subdivision  
27 for the following year.

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

30 79-1074 (1) The county clerk of any county in which a part of a  
31 joint school district or learning community is located shall, on or

1 before the date prescribed in subsection (1) of section 13-509, certify  
2 the taxable valuation of all taxable property of such part of the joint  
3 district or learning community to the clerk of the headquarters county in  
4 which the schoolhouse or the administrative office of the school district  
5 or learning community is located.

6 (2) The county clerk of any county in which a part of a joint  
7 affiliated school system or learning community is located shall, on or  
8 before the date prescribed in subsection (1) of section 13-509, certify  
9 the taxable valuation of all taxable property of such part of the joint  
10 affiliated school system or learning community to the clerk of the  
11 headquarters county in which the schoolhouse or the administrative office  
12 of the high school district or learning community is located.

13 Sec. 3. Original section 79-1074, Reissue Revised Statutes of  
14 Nebraska, and section 13-509, Revised Statutes Cumulative Supplement,  
15 2018, are repealed.