

## LEGISLATIVE BILL 524

Approved by the Governor May 08, 2019

Introduced by Dorn, 30.

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

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

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

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

(3) If a political subdivision annexes property since the last time taxable values were certified under subsection (1) of this section, the governing body of such political subdivision shall file and record a certified copy of the annexation ordinance, petition, or resolution in the office of the register of deeds or, if none, the county clerk and the county assessor of the county in which the annexed property is located. The annexation ordinance, petition, or resolution shall include a full legal description of the annexed property. If the register of deeds or county clerk receives and records such ordinance, petition, or resolution prior to July 1 or, for annexations by a city of the metropolitan class, prior to August 1, the valuation of the real and personal property annexed shall be considered in the taxable valuation of the annexing political subdivision for the current year. If the register of deeds or county clerk receives and records such ordinance, petition, or resolution on or after July 1 or, for annexations by a city of the metropolitan class, on or after August 1, the valuation of the any real and personal property annexed by a political subdivision on or after August 1 shall be considered in the taxable valuation of the annexing political subdivision for the following year.

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

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

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

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