

AMENDMENTS TO LB291

Introduced by Friesen, 34.

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

3           Section 1. Section 77-1502, Reissue Revised Statutes of Nebraska, is  
4 amended to read:

5           77-1502 (1) The county board of equalization shall meet for the  
6 purpose of reviewing and deciding written protests filed pursuant to this  
7 section beginning on or after June 1 and ending on or before July 25 of  
8 each year. Protests regarding real property shall be signed and filed  
9 after the county assessor's completion of the real property assessment  
10 roll required by section 77-1315 and on or before June 30. For protests  
11 of real property, a protest shall be filed for each parcel. Protests  
12 regarding taxable tangible personal property returns filed pursuant to  
13 section 77-1229 from January 1 through May 1 shall be signed and filed on  
14 or before June 30. The county board in a county with a population of more  
15 than one hundred thousand inhabitants based upon the most recent federal  
16 decennial census may adopt a resolution to extend the deadline for  
17 hearing protests from July 25 to August 10. The resolution must be  
18 adopted before July 25 and it will affect the time for hearing protests  
19 for that year only. By adopting such resolution, such county waives any  
20 right to petition the Tax Equalization and Review Commission for  
21 adjustment of a class or subclass of real property under section  
22 77-1504.01 for that year.

23           (2) Each protest shall be made on a form prescribed by the Tax  
24 Commissioner, signed, and filed with the county clerk of the county where  
25 the property is assessed. It shall be acceptable for a county to create  
26 its own form, including an electronic form, as long as the form captures  
27 the information required by this subsection. The protest shall contain or

1 have attached a statement of the reason or reasons why the requested  
2 change should be made, including the requested valuation, and a  
3 description of the property to which the protest applies. If the property  
4 is real property, a description adequate to identify each parcel shall be  
5 provided. If the property is tangible personal property, a physical  
6 description of the property under protest shall be provided. If the  
7 protest does not contain or have attached the statement of the reason or  
8 reasons for the protest, including the requested valuation, or the  
9 applicable description of the property, the protest shall be dismissed by  
10 the county board of equalization. Counties may make reasonable efforts to  
11 contact protesters who have timely filed a protest but have either filed  
12 incomplete information or not used the required form. The protest shall  
13 also indicate whether the person signing the protest is an owner of the  
14 property or a person authorized to protest on behalf of the owner. If the  
15 person signing the protest is a person authorized to protest on behalf of  
16 the owner, such person shall provide the authorization with the protest.  
17 If the person signing the protest is not an owner of the property or a  
18 person authorized to protest on behalf of the owner, the county clerk  
19 shall mail a copy of the protest to the owner of the property at the  
20 address to which the property tax statements are mailed.

21 (3) Beginning January 1, 2014, in counties with a population of at  
22 least one hundred fifty thousand inhabitants according to the most recent  
23 federal decennial census, for a protest regarding real property, each  
24 protester shall be afforded the opportunity to meet in person with the  
25 county board of equalization or a referee appointed under section  
26 77-1502.01 to provide information relevant to the protested property  
27 value.

28 (4) No hearing of the county board of equalization on a protest  
29 filed under this section shall be held before a single commissioner or  
30 supervisor.

31 (5) The county clerk or county assessor shall prepare a separate

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

23 (6) On or before August 2, or on or before August 18 in a county  
24 that has adopted a resolution to extend the deadline for hearing  
25 protests, the county clerk shall mail to the protester written notice of  
26 the board's decision. The notice shall contain a statement advising the  
27 protester that a report of the board's decision is available at the  
28 county clerk's or county assessor's office, whichever is appropriate. If  
29 the protester is not an owner of the property involved in the protest or  
30 a person authorized to protest on behalf of the owner, the county clerk  
31 shall also mail written notice of the board's decision to the owner of

1 such property at the address to which the property tax statements are  
2 mailed.

3 Sec. 2. This act becomes operative on January 1, 2022.

4 Sec. 3. Original section 77-1502, Reissue Revised Statutes of  
5 Nebraska, is repealed.