

AMENDMENTS TO LB126

(Amendments to Standing Committee amendments, AM2941)

Introduced by Holdcroft, 36.

1 1. Insert the following new section:

2 Section 1. Section 77-1613.02, Reissue Revised Statutes of Nebraska,
3 is amended to read:

4 77-1613.02 The county assessor or county clerk shall correct the
5 assessment and tax rolls after action of the county board of equalization
6 or final order of an applicable administrative body or court. Each
7 correction shall be made in triplicate, each set of triplicate forms
8 being consecutively numbered, and there shall be entered upon such form
9 all data pertaining to the assessment which is to be corrected. The
10 correction shall show all additions and reductions, the amount of tax
11 added or reduced, with the reason therefor, and the page or pages of the
12 tax rolls upon which such change is to be made. The original copy shall
13 be delivered to the county treasurer, the duplicate copy to the county
14 clerk, and the triplicate copy shall remain in the office of the county
15 assessor. The county assessor or county clerk shall provide upon demand a
16 listing showing each entry and sorted by tax year. The county treasurer
17 shall thereupon correct the tax roll to conform to the correction copy
18 and all changes shall be made in red ink, drawing a line through the
19 original or erroneous figures, but not erasing the same. No county
20 assessor shall reduce or increase the valuation of any property, real or
21 personal, without the approval of the county board of equalization or an
22 applicable administrative body or court, as provided for in this section.
23 Any county assessor who shall willfully reduce or increase the valuation
24 of any property, without the approval of the county board of equalization
25 or an applicable administrative body or court, as provided in this
26 section, shall be guilty of a misdemeanor and shall, upon conviction

- 1 thereof, be fined not less than twenty dollars nor more than one hundred
- 2 dollars.
- 3 2. Renumber the remaining sections and correct internal references
- 4 and the repealer accordingly.