

## 2011 Legislation

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Only relevant sections pertaining to property assessment are listed for each bill.

**LB 54.** Provides the effective date for the division of real property taxes under a Tax Increment Financing Redevelopment Plan. Legislation became effective on August 27, 2011.

**Section 1.** Requires the effective date for the division of the real property taxes to be identified in the project redevelopment contract or in the resolution of the authority authorizing the issuance of bonds. This does not affect the August 1 date of the notice provided to the county assessor for the division of the project's real property taxes.

**Section 2.** Repealer.

**LB 160.** County assessors will no longer have to report trusts owning agricultural and horticultural land to the Secretary of State on or before October 1. Legislation became effective on August 27, 2011

**Sections 1 to 3.** Reference the repealing of Neb. Rev. Stat. § 76-1517.

**Section 4.** Repealer.

**Section 5.** Outright repealed Neb. Rev. Stat. § 76-1517.

**LB 162.** County assessors will no longer be required to file the personal property abstract with the Property Tax Administrator. Legislation became effective on August 27, 2011.

**Section 1.** Amends Neb. Rev. Stat. § 77-1514 and removes the filing of the personal property tax abstract on or before June 15 with the Property Tax Administrator.

**Section 2.** Repealer.

**LB 210.** This legislation is the Department of Revenue's cleanup legislation and contains various operative dates.

**Section 3.** Amends Neb. Rev. Stat. § 72-258.03 to remove the requirement that the Property Tax Administrator provide the Board of Educational Lands and Funds with the adjusted valuations for school lands that are offered for sale. This section became effective on August 27, 2011.

County officials are still required to value and tax school lands under the control of the Board of Educational Lands and Funds, as they are not being used for a public purpose and therefore subject to taxation pursuant to Neb. Rev. Stat. § 77-202 (1)(a).

**Section 4.** Amends Neb. Rev. Stat. § 77-702 to remove the requirement that the Property Tax Administrator attend certain classes and seminars as required under Neb. Rev. Stat. § 77-5004. This section became effective on August 27, 2011.

**Section 5.** Amends Neb. Rev. Stat. § 77-1327 and requires county assessors to file electronically with the Property Tax Administrator. This section became effective on August 27, 2011.

**Section 14.** Operative dates.

**Sections 15 through 17.** Repealers.

**LB 360.** This legislation relates to the taxation and exemption of equipment used in the generation of electricity using wind as a fuel source. Contains an emergency clause and became effective immediately. Also contains various operative dates.

**Section 1.** Amends Neb. Rev. Stat. § 77-105 to remove the language “all property used in the generation of electricity” to “depreciable tangible personal property used in the generation of electricity.” This section became effective on January 1, 2010.

**Section 2.** Amends Neb. Rev. Stat. § 77-202 to only exempt “depreciable tangible personal property used directly” rather than “all property used directly” using wind as an energy source to produce electricity. This section became effective on January 1, 2010.

All real property will now be locally assessed by the county assessor. The presence of a wind energy facility and supporting infrastructure will not be a factor in the real property assessment of the parcel. The real property, whether underlying or adjacent real property, will continue to be classified and assessed as it was prior to the wind energy facility.

**Section 4.** Amends Neb. Rev. Stat. § 77-6203 to only allow the property tax credit for property taxes paid on depreciable tangible personal property and not on the total amount of property taxes paid by wind energy generation facilities commissioned prior to July 15, 2010. This section became effective on January 1, 2010.

**Section 5.** Operative dates.

**Section 6.** Severance clause.

**Sections 7 and 8.** Repealers.

**Section 9.** Emergency clause.

**LB 384.** This legislation requires county assessors in counties with at least 150,000 inhabitants to conduct preliminary hearings with taxpayers regarding the assessed valuations on their real property. This legislation also reduces the number of commissioners on the Tax Equalization and Review Commission from four to three. Contains an emergency clause and became effective immediately. Also contains various operative dates.

**Section 1.** Amends Neb. Rev. Stat. § 49-617 to reduce the number of printed sets of statutes for the Tax Equalization and Review Commission. This section became effective July 1, 2011.

**Section 2.** Beginning January 1, 2014, Neb. Rev. Stat. § 77-123 is amended to include as omitted property any property that was not assessed on March 25 in counties with a population of at least 150,000 inhabitants. This section became effective on August 27, 2011.

**Sections 3 and 4.** Amended Neb. Rev. Stat. §§ 77-202.04 and 77-202.12 to allow the Tax Commissioner or Property Tax Administrator 30 days to intervene at their discretion after notice by the Tax Equalization and Review Commission that an appeal of a denial of an exemption or an appeal of the grant of an exemption by the county board of equalization has been filed. These sections became effective on August 27, 2011.

**Section 5.** Amends Neb. Rev. Stat. § 77-702 to require the Property Tax Administrator to have the same qualifications as members of the Tax Equalization and Review Commission. This section became effective on July 1, 2011.

This section is repealed by section 4 of LB 210 which became effective on August 27, 2011.

**Section 6.** Beginning January 1, 2014, Neb. Rev. Stat. § 77-1301 is amended to provide that county assessors in any county with a population of at least 150,000 inhabitants must provide preliminary valuation notices to real property owners on or before January 15 of each year. The notices shall either be mailed or published on a website maintained by the county assessor or by the county.

Beginning January 1, 2014, the assessment completion date in counties with a population of at least 150,000 inhabitants is changed from March 19 to March 25 of each year. This section became effective on August 27, 2011.

**Section 7.** Beginning January 1, 2014, Neb. Rev. Stat. § 77-1303 is amended to change the date for the completion of the assessment roll in counties with a population of at least 150,000 inhabitants from March 19 to March 25. This section became effective on August 27, 2011.

**Section 8.** Beginning January 1, 2014, Neb. Rev. Stat. § 77-1311 is amended to provide, in counties with at least 150,000 inhabitants, an opportunity for property owners to meet in person with the county assessor's office to review the property owner's real property record file and the assessed valuation placed upon the property for the upcoming tax year.

If the real property owner does not notify the county assessor's office of his or her intent to meet by February 1, he or she waives the opportunity to meet with the county assessor's office.

During the meeting the assessor's office must provide the owner the basis for the valuation shown on the preliminary notice and accept any information the owner provides that's relevant to the property's valuation. This section became effective on August 27, 2011.

**Section 9.** Beginning January 1, 2014, in counties with a population of at least 150,000 inhabitants, Neb. Rev. Stat. § 77-1311.03 is amended to change the final date for the annual

systematic parcel inspection from March 19 to March 25. This section became effective on August 27, 2011.

**Section 10.** Beginning January 1, 2014, in counties with a population of at least 150,000 inhabitants, Neb. Rev. Stat. § 77-1315 is amended to change the implementation dates that adjustments from the Tax Equalization and Review Commission can be made by the county assessor from after March 19 to after March 25 and on or before June 1.

Beginning January 1, 2014, in counties with a population of at least 150,000 inhabitants, the county assessor, in addition to the preliminary notice sent on or before January 15, must on or before June 1, notify the owner of record as of May 20 if there was a change in valuation from the previous year. This section became effective on August 27, 2011.

**Section 11.** Beginning January 1, 2014, in counties with a population of at least 150,000 inhabitants, Neb. Rev. Stat. § 77-1315.01 is amended to provide that the report by the county assessor to the county board of equalization for overvaluation or undervaluation must be made after March 25 rather than March 19. This section became effective on August 27, 2011.

**Section 12.** Amends Neb. Rev. Stat. § 77-1317 to provide that the dates specified in section 2 of this legislation are the dates for reporting omitted real property to the county board of equalization by the county assessor. This section became effective on August 27, 2011.

**Section 13.** Beginning January 1, 2014, in counties with a population of at least 150,000 inhabitants, Neb. Rev. Stat. § 77-1318 is amended to provide that penalties for late reporting or failure to report improvements to real property must be after March 25 rather than March 19. This section became effective on August 27, 2011.

**Section 14.** Beginning January 1, 2014 in counties with a population of at least 150,000 inhabitants, Neb. Rev. Stat. § 77-1502 is amended to allow the protester an opportunity to meet in person with the county board of equalization or a referee.

Removes the requirement that the report prepared by the county clerk or county assessor may be used to complete an appeal to the Tax Equalization and Review Commission. This section became effective on August 27, 2011.

**Section 15.** Amends Neb. Rev. Stat. § 77-1504 to remove the requirement that the report prepared by the county clerk or county assessor can be used to complete an appeal to the Tax Equalization and Review Commission. This section became effective on August 27, 2011.

**Section 16.** Amends Neb. Rev. Stat. § 77-1504.01 to allow petitions from the county board of equalization to be heard by telephone. This section became effective on May 12, 2011.

**Section 17.** Amends Neb. Rev. Stat. § 77-1507 to require the county board of equalization to issue decisions within 30 days after the filing of protests pertaining to notices sent by the board regarding omitted property. This section became effective on August 27, 2011.

**Section 18.** Amends Neb. Rev. Stat. § 77-1514 to allow counties with at least 150,000 inhabitants to file the real property abstract by March 25. Any request for filing extensions must be made March 22. This section became effective on August 27, 2011.

**Section 19.** Amends Neb. Rev. Stat. § 77-3519 to require the county board of equalization to issue its decision within 30 days after a complaint was filed because of the county assessor rejecting a homestead exemption. This section became effective on August 27, 2011.

**Section 20.** References section 27 and 28 of this legislation as included in the Tax Equalization and Review Commission Act. This section became effective on July 1, 2011.

**Section 21.** Amends Neb. Rev. Stat. § 77-5003 to change the number of commissioners on the Tax Equalization and Review Commission from four to three. Provides that the governor sets the salaries of the commissioners. This section became effective on July 1, 2011.

**Section 22.** Amends Neb. Rev. Stat. § 77-5004 to define the qualifications and educational requirements for the commissioners on the Tax Equalization and Review Commission. This section became effective on July 1, 2011.

**Section 23.** Amends Neb. Rev. Stat. § 77-5005 to provide for single commissioner hearings and for a rehearing in front of the full commission if requested. This section became effective on July 1, 2011.

**Sections 24 and 25.** Amend Neb. Rev. Stat. §§ 77-5007 and 77-5008 to remove obsolete language. This section became effective on August 27, 2011.

**Section 26.** Amends Neb. Rev. Stat. § 77-5015 to remove the language that allows the commission to consolidate appeals of the same owner. This section became effective on August 27, 2011.

**Section 27.** Requires the commission to serve notice to all parties affected by an appeal. This section became effective on July 1, 2011.

**Sections 28 and 29.** Provide the requirements and guidelines of what is needed for proceedings and hearings in front of a single commissioner and the full commission. This section became effective on July 1, 2011.

**Section 30.** Amends Neb. Rev. Stat. § 77-5017 to require the county board of equalization, upon receipt of an order from the Tax Equalization and Review Commission ordering them to determine the assessed value of the property which is no longer exempt, to send notice of the value within 90 days after the date of the Commission's order. This section became effective on July 1, 2011.

**Section 31.** Amends Neb. Rev. Stat. § 77-5018 to provide that decisions and orders by a single commissioner may be published on the website in a summary manner. This section became effective on July 1, 2011.

**Section 32.** Amends Neb. Rev. Stat. § 77-5019 to provide for a 30 day appeal period to the Court of Appeals from an order of the Tax Equalization and Review Commission relating to the level of value of a class or subclass of real property. The 30 day period is from May 15 or the date determined by the Property Tax Administrator if an extension is granted for late filing of the real property abstract.

Requires all summons to the Court of Appeals from orders issued by the Tax Equalization and Review Commission, to be served in the same manner as summons in a civil action. This section became effective on May 12, 2011.

**Section 33.** Amends Neb. Rev. Stat. § 77-5022 to provide that meetings held during the equalization process by the Tax Equalization and Review Commission may also be held by telephone conference. This section became effective on May 12, 2011.

**Section 34.** Amends Neb. Rev. Stat. § 77-5024.01 to provide that the notice of the first meeting by the Tax Equalization and Review Commission for equalization purposes shall include a statement that petitions from the county board of equalization requesting adjustment to classes and subclasses will be heard between July 25 and August 10. This section became effective on August 27, 2011.

**Section 35.** Amends Neb. Rev. Stat. § 77-5027 and provides that beginning January 1, 2014, the reports and opinions of the Property Tax Administrator, for any county with a population of at least 150,000 inhabitants, shall be prepared and delivered to the Tax Equalization and Review Commission on or before 15 days following the final due date for the filing of the real property abstract. This section became effective on August 27, 2011.

**Section 36.** Operative dates.

**Section 37.** Severance clause.

**Sections 38, 39 and 40.** Repealers.

**Section 41.** Emergency clause.