

LEGISLATURE OF NEBRASKA

ONE HUNDRED THIRD LEGISLATURE

FIRST SESSION

LEGISLATIVE BILL 55

Final Reading

Introduced by Wightman, 36; Bloomfield, 17; Janssen, 15; Schilz, 47.

Read first time January 10, 2013

Committee: Revenue

A BILL

1 FOR AN ACT relating to county assessment duties; to amend section
2 77-1340.04, Reissue Revised Statutes of Nebraska; to
3 change a provision relating to assumption of contractual
4 requirements; to repeal the original section; and to
5 declare an emergency.
6 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-1340.04, Reissue Revised Statutes
2 of Nebraska, is amended to read:

3 77-1340.04 (1) On July 1, 2013, the Property Tax
4 Administrator shall relinquish the property assessment function in
5 all counties that transferred the assessment function to the Property
6 Tax Administrator and have not reassumed the assessment function
7 prior to such date.

8 (2) On July 1, 2013, the employees of the Department of
9 Revenue involved in the performance of the county assessment function
10 shall become county employees by operation of law.

11 (3) At the close of business on June 30, 2013, the
12 Property Tax Administrator shall cease his or her performance of the
13 county assessment function and the county assessor appointed pursuant
14 to subsection (4) of this section shall assume the county assessment
15 function. The Property Tax Administrator shall at that time transfer
16 all books, files, and similar records with regard to the county
17 assessment function of the county and all furniture, computers, and
18 other equipment and property used by the state to perform the county
19 assessment function, other than motor vehicles, to the county
20 assessor.

21 (4) In such counties, the county board shall appoint an
22 individual with a valid assessor's certificate to the position of
23 county assessor. The appointment shall be effective July 1, 2013. On
24 July 1, 2013, the appointed county assessor shall assume the title
25 and perform the assessment functions and any other duties mandated of

1 the office of county assessor. The appointed assessor shall continue
2 to perform the county assessor's duties until an assessor is elected
3 at the next election.

4 (5) The Property Tax Administrator shall provide to each
5 county board of a county that transferred the assessment function to
6 the Property Tax Administrator on or before October 1, 2009, a line-
7 item allocation of its total cost of the assessment function for the
8 fiscal year ending June 30, 2009. This allocation of costs shall also
9 identify the costs attributable to those employees that perform
10 duties in more than one county.

11 (6) ~~All contracts~~ Contracts of the Department of Revenue
12 pertaining to the operation of the county assessment function ~~shall~~
13 may be assumed by the county. ~~until the expiration of the contract.~~

14 (7) Counties in which there are employees of the
15 department who provide services to more than one county shall enter
16 into an agreement pursuant to section 77-1339 for the continued
17 performance of the services provided by the employee. No agreement
18 pursuant to section 77-1339 is necessary if one of the counties in
19 which the employee is providing services agrees to retain the
20 employee as a permanent full-time employee.

21 Sec. 2. Original section 77-1340.04, Reissue Revised
22 Statutes of Nebraska, is repealed.

23 Sec. 3. Since an emergency exists, this act takes effect
24 when passed and approved according to law.