

LEGISLATIVE BILL 55

Approved by the Governor April 24, 2013

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

FOR AN ACT relating to county assessment duties; to amend section 77-1340.04, Reissue Revised Statutes of Nebraska; to change a provision relating to assumption of contractual requirements; to repeal the original section; and to declare an emergency.

Be it enacted by the people of the State of Nebraska,

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

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

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

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

(4) In such counties, the county board shall appoint an individual with a valid assessor's certificate to the position of county assessor. The appointment shall be effective July 1, 2013. On July 1, 2013, the appointed county assessor shall assume the title and perform the assessment functions and any other duties mandated of the office of county assessor. The appointed assessor shall continue to perform the county assessor's duties until an assessor is elected at the next election.

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

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

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

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

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