

LEGISLATURE OF NEBRASKA  
ONE HUNDRED SIXTH LEGISLATURE  
FIRST SESSION

**LEGISLATIVE BILL 524**

FINAL READING

Introduced by Dorn, 30.

Read first time January 22, 2019

Committee: Government, Military and Veterans Affairs

- 1 A BILL FOR AN ACT relating to the Nebraska Budget Act; to amend section  
2 79-1074, Reissue Revised Statutes of Nebraska, and section 13-509,  
3 Revised Statutes Cumulative Supplement, 2018; to change provisions  
4 relating to annexations; to harmonize provisions; and to repeal the  
5 original sections.
- 6 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 13-509, Revised Statutes Cumulative Supplement,  
2 2018, is amended to read:

3 13-509 (1) On or before August 20 of each year, the county assessor  
4 shall certify to each governing body or board empowered to levy or  
5 certify a tax levy the current taxable value of the taxable real and  
6 personal property subject to the applicable levy. The certification shall  
7 be provided to the governing body or board (a) by mail if requested by  
8 the governing body or board, (b) electronically, or (c) by listing such  
9 certification on the county assessor's web site.

10 (2) Current taxable value for real property shall mean the value  
11 established by the county assessor and equalized by the county board of  
12 equalization and the Tax Equalization and Review Commission. Current  
13 taxable value for tangible personal property shall mean the net book  
14 value reported by the taxpayer and certified by the county assessor.

15 (3) If a political subdivision annexes property since the last time  
16 taxable values were certified under subsection (1) of this section, the  
17 governing body of such political subdivision shall file and record a  
18 certified copy of the annexation ordinance, petition, or resolution in  
19 the office of the register of deeds or, if none, the county clerk and the  
20 county assessor of the county in which the annexed property is located.  
21 The annexation ordinance, petition, or resolution shall include a full  
22 legal description of the annexed property. If the register of deeds or  
23 county clerk receives and records such ordinance, petition, or resolution  
24 prior to July 1 or, for annexations by a city of the metropolitan class,  
25 prior to August 1, the valuation of the real and personal property  
26 annexed shall be considered in the taxable valuation of the annexing  
27 political subdivision for the current year. If the register of deeds or  
28 county clerk receives and records such ordinance, petition, or resolution  
29 on or after July 1 or, for annexations by a city of the metropolitan  
30 class, on or after August 1, the The valuation of the any real and  
31 personal property annexed by a political subdivision on or after August 1

1 shall be considered in the taxable valuation of the annexing political  
2 subdivision for the following year.

3 Sec. 2. Section 79-1074, Reissue Revised Statutes of Nebraska, is  
4 amended to read:

5 79-1074 (1) The county clerk of any county in which a part of a  
6 joint school district or learning community is located shall, on or  
7 before the date prescribed in subsection (1) of section 13-509, certify  
8 the taxable valuation of all taxable property of such part of the joint  
9 district or learning community to the clerk of the headquarters county in  
10 which the schoolhouse or the administrative office of the school district  
11 or learning community is located.

12 (2) The county clerk of any county in which a part of a joint  
13 affiliated school system or learning community is located shall, on or  
14 before the date prescribed in subsection (1) of section 13-509, certify  
15 the taxable valuation of all taxable property of such part of the joint  
16 affiliated school system or learning community to the clerk of the  
17 headquarters county in which the schoolhouse or the administrative office  
18 of the high school district or learning community is located.

19 Sec. 3. Original section 79-1074, Reissue Revised Statutes of  
20 Nebraska, and section 13-509, Revised Statutes Cumulative Supplement,  
21 2018, are repealed.