

LEGISLATIVE BILL 530

Approved by the Governor June 2, 1973

Introduced by Eurbach, 19, Chmn. of Revenue, for the Governor

AN ACT to amend section 77-202.03, Reissue Revised Statutes of Nebraska, 1943, and section 77-1301.07, Revised Statutes Supplement, 1972, relating to taxation; to require annual publication of a list of tax-exempt real property; to provide an alternative method for countywide reappraisals; to provide for appeals; and to repeal the original sections. Be it enacted by the people of the State of Nebraska,

Section 1. That section 77-202.03, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-202.03. [1] When real or tangible personal property, including motor vehicles, has been exempted from taxation as provided by sections 77-202.01 to 77-202.07, it shall continue to be exempt for a period of four years from January 1 of the year following adoption of sections 77-202.01 to 77-202.07; Provided, that each owner of real or tangible personal property, including motor vehicles, so exempt shall file an affidavit with the county assessor by January 1 of each intervening year certifying that the use of each exempted real or tangible personal property, including motor vehicles, has not changed during the year. On or before the expiration of such exemption, a new application shall be filed on which the procedure shall be the same as provided for other applications under the provisions of sections 77-202.01 to 77-202.07. If any person, corporation, or organization shall seek tax exemption for any real or tangible personal property, including motor vehicles, in any intervening year, he or it shall apply on or before September 1 of any such intervening year as provided in section 77-202.01 and procedure thereon shall be the same as provided for other applications under the provisions of sections 77-202.01 to 77-202.07, except that for the intervening year the exempt use shall be determined as of the date of levy, and the exemption shall continue for the same period and under the same conditions as if it had been granted on an application which had been filed before January 1, 1964, if such application is filed before January 1, 1968, or as if it had been granted on an application which had been filed in accordance with

the second sentence of this section, on or before the expiration of an exemption previously granted, if such application is filed on or after January 1, 1968.

(2) During the month of September of each year, the county board shall cause to be published in a paper of general circulation in the county a list of all real estate in the county exempt from taxation in that year pursuant to sections 77-202 to 77-202.07, except real estate owned by the state or its governmental subdivisions. Such list shall be grouped into categories as provided by the Tax Commissioner, which categories shall identify the type of ownership and such list shall identify the organization, the municipality, if any, in which the property is located, and the number of parcels of real estate exempted.

Sec. 2. For the purpose of complying with sections 77-1301.07 and 77-1301.08 and in lieu of complying with sections 77-1301.01 to 77-1301.06, the county, acting through its county commissioners or county supervisors, and the Tax Commissioner shall enter into an agreement whereby the Tax Commissioner shall direct a joint reappraisal with the county of the lands and improvements in the county.

Sec. 3. (1) The agreement for reappraisal shall be such as to assure the determination of actual values on a consistent basis in accordance with the formula prescribed in section 77-112.

(2) The agreement shall contain at least the following provisions:

(a) Procedures under which reappraisal shall be conducted;

(b) Qualifications for all persons performing the reappraisal;

(c) Type and amount of work which may be performed by county officials and their employees;

(d) Type and amount of work which may be performed by independent contractors under the direction and control of one of the parties to the agreement;

(e) The time period in which work shall be performed by all parties;

(f) That a cadastral map and parcel numbering system pursuant to section 77-1301.04 be adopted; and

(g) That payment for actual cost of any work performed under the agreement by independent contractors pursuant to the direction and control of the Tax Commissioner or state employees be made to the Tax Commissioner.

Sec. 4. Any costs incurred by the Tax Commissioner in performing the agreement for the joint undertaking shall be paid from the Tax Commissioner Revolving Fund and any receipts received pursuant to the agreement shall be deposited in that fund.

Sec. 5. When the Tax Commissioner shall determine that the agreement has been completed he shall so certify to the county officials which entered into the agreement. The values established pursuant to the joint undertaking shall be used for purposes of property taxation of all property so appraised. Each property owner shall be notified of the valuations to be used in the manner required by section 77-1315. During the first year the reappraisal is used, the county board of equalization shall not be able to change the level of value unless it shall have received the written concurrence of the Tax Commissioner. The agreement entered into pursuant to section 2 of this act shall provide that assistance will be furnished by the Tax Commissioner to the county board of equalization during the meetings of such board during the first year the reappraisal is used and that the costs of such assistance shall be paid as provided for in section 3 of this act.

Sec. 6. Any taxpayer aggrieved by a reappraisal as approved by the Tax Commissioner may file an appeal in the district court of the county in which the property reappraised is located within thirty days after the date of the approval of the reappraisal by the Tax Commissioner or within thirty days after any approval of reappraisal by the Tax Commissioner. Any taxpayer may appeal in a class action as provided in section 25-319. All appeals shall be taken as provided in Chapter 84, article 9. The Tax Commissioner shall cause to be advertised the fact of such approval in a paper of general circulation in the county. The thirty-day appeal period shall run from the first day of such publication.

Sec. 7. That section 77-1301.07, Revised Statutes Supplement, 1972, be amended to read as follows:

77-1301.07. A complete reappraisal of all lands and improvements at actual value shall be made according to the following schedule:

(1) Each county which has not started a reappraisal subsequent to January 1, 1947, shall sign an approved reappraisal contract prior to January 1, 1966;

(2) Any county whose last reappraisal was started between January 1, 1947, and December 31, 1951, shall sign an approved reappraisal contract prior to January 1, 1967;

(3) Any county whose last reappraisal was started between January 1, ~~1947~~ 1952 and December 31, ~~1951~~ 1954, shall sign an approved reappraisal contract prior to January 1, 1968;

(4) Any county whose last reappraisal was started between January 1, 1955, and December 31, 1958, shall sign an approved reappraisal contract prior to January 1, 1969; and

(5) Any county having started a reappraisal since January 1, 1959, and prior to October 19, 1963, shall sign an approved reappraisal contract ~~within eleven years from the start of such reappraisal~~ by October 1, 1973.

Sec. 8. That original section 77-202.03, Reissue Revised Statutes of Nebraska, 1943, and section 77-1301.07, Revised Statutes Supplement, 1972, are repealed.