

LEGISLATIVE BILL 299

Approved by the Governor April 7, 2005

Introduced by Landis, 46; Price, 26

AN ACT relating to revenue and taxation; to amend section 77-1502, Revised Statutes Supplement, 2004; to change property tax protest procedures; to repeal the original section; and to declare an emergency.

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

Section 1. Section 77-1502, Revised Statutes Supplement, 2004, is amended to read:

77-1502. (1) The county board of equalization shall meet for the purpose of reviewing and deciding written protests filed pursuant to this section beginning on or after June 1 and ending on or before July 25 of each year. Protests regarding real property shall be filed after the county assessor's completion of the real property assessment roll required by section 77-1315 and on or before June 30. Protests regarding tangible personal property shall be filed on or before the last date for filing the return required by section 77-1229.

(2) Each protest shall be filed in triplicate with the county clerk of the county where the property is assessed. The protest shall contain or have attached a statement of the reason or reasons why the requested change should be made and a description of the property to which the protest applies. If the property is real property, a description of each parcel shall be provided. If the property is tangible personal property, a physical description of the property under protest shall be provided. If the protest does not contain or have attached the statement of the reason or reasons for the protest or the description of the property, the protest shall be dismissed by the county board of equalization.

(3) No hearing of the county board of equalization on a protest filed under this section shall be held before a single commissioner or supervisor.

(4) The county clerk or county assessor shall prepare a separate report on each protest. The report shall include (a) a description of the property to which the protest applies, (b) any recommendation of the county assessor for action on the protest, (c) if a referee is used, the recommendation of the referee, (d) the date the county board of equalization heard the protest, (e) the decision made by the county board of equalization, (f) the date of the decision, and (g) the date notice of the decision was mailed to the protester. The report shall contain, or have attached to it, a statement, signed by the chairperson of the county board of equalization, describing the basis upon which the board's decision was made. The report shall have attached to it a copy of that portion of the property record file which substantiates calculation of the protested value unless the county assessor certifies to the county board of equalization that a copy is maintained in either electronic or paper form in his or her office. One copy of the report shall be given to the county assessor. The county assessor shall have no authority to make a change in the assessment rolls until there is in his or her possession a report which has been completed in the manner specified in this section. If the county assessor deems a report submitted by the county clerk incomplete, the county assessor shall return the same to the county clerk for proper preparation.

~~(4)~~ (5) On or before August 2, the county clerk shall mail to the protester written notice of the board's decision. The notice shall contain a statement advising the protestor that a report of the board's decision is available at the county clerk's or county assessor's office, whichever is appropriate, and that a copy of the report may be used to complete an appeal to the Tax Equalization and Review Commission.

Sec. 2. Original section 77-1502, Revised Statutes Supplement, 2004, is repealed.

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