

**One Hundred First Legislature
First Session
Legislation Passed in 2009**

LB 94. Allows applicants for the homestead exemption to file an application or certification up until the first half real estate taxes become delinquent if they missed the June 30 filing date because of a medical condition. Contains the emergency clause. Signed by the governor on May 26, 2009 and became effective on May 27, 2009.

Section 2. Defines medical condition as a disease, physical ailment, or injury requiring inpatient care in a hospital, hospice, or residential care facility or involving any period of incapacity due to a condition for which treatment may not be effective.

Section 7. The late homestead exemption application or certification shall be filed with the county assessor on or before the date the first half of the real estate taxes become delinquent. The filing of the late application or certification shall include a medical certification from a physician, physician assistant or advanced practice registered nurse. The medical certification form shall be prescribed by the Tax Commissioner.

The county assessor shall approve or reject the late filing within thirty days of receipt. When the application or certification is rejected the county assessor shall send notice of the rejection on a form prescribed by the Tax Commissioner to the applicant, state the reason for the rejection and advise the applicant that he or she may obtain a hearing before the county board of equalization.

Section 8. Repealer.

Section 9. Emergency clause.

LB 121. Transfers the nine state assessment offices back to the counties. The transfer must be completed by June 30, 2013, so that as of July 1, 2013 all nine counties will no longer be under the jurisdiction of the Property Tax Administrator. Signed by the governor on April 22, 2009 and will become effective on August 30, 2009.

Section 6. Starting July 1, 2010 for each fiscal year that a county board of equalization does not assume the assessment function the county shall reimburse the Department of Revenue a percentage of the costs incurred for services rendered. The reimbursement shall be as follows: 25% for fiscal year 7/1/10-6/30/11; 50% for fiscal year 7/1/11-6/30/12; and 75% for fiscal year 7/1/12-6/30/13.

When a state assessment office is assumed by a county, the county board shall appoint an individual with a valid assessor's certificate to assume the position of county assessor. Such appointment shall become effective from July 1 of the year of appointment until an assessor is elected.

As of June 30th of the fiscal year prior to July 1st of the fiscal year the state assessment office is assumed by the county, the Property Tax Administrator shall at that time transfer all books, files, and similar records pertaining to the assessment function and all furniture, computers and other equipment used by the state for the assessment function to the county assessor.

All contracts of the Department of Revenue pertaining to the assessment function will be assumed by the county until the expiration of the contract.

On July 1 of the fiscal year the county is reassumed, the employees of the Department of Revenue involved in the assessment function will become county employees.

Section 8. This section pertains to those counties that wait until July 1, 2013 to reassume the assessment function. On July 1, 2013 the Property Tax Administrator shall relinquish the property assessment function in all counties that have not reassumed the assessment function prior to such date. Department of Revenue employees on July 1, 2013 will become county employees.

At the close of business on June 30, 2013 the Property Tax Administrator shall cease his or her performance of the assessment function and the appointed county assessor will assume the assessment function. At the close of business the Property Tax Administrator shall transfer all books, files, and other records pertaining to the assessment function. All computers, equipment and other property except motor vehicles used by the Property Tax Administrator in the assessment function will be transferred to the county assessor.

The county board will appoint an individual with a valid assessor's certificate to serve as the county assessor until an assessor is elected at the next election.

On or before October 1, 2009 the Property Tax Administrator shall provide to each county a line item allocation of its total costs for the assessment function for the fiscal year ending June 30, 2009.

Any contract of the Department of Revenue pertaining to the assessment function that is outstanding as of the end of business on June 30, 2013 shall be assumed by the county.

Employees that provide services to more than one county shall enter into an agreement with the counties for the continued performance of the services provided by the employee. No agreement is necessary if one of the counties to which the employee is providing services agrees to retain the employee as a permanent full-time employee.

Section 9. This section pertains to the transfer of the employee's retirement funds from the state to the county. On the date of employment transfer all transferred employees shall immediately have the right to participate in the particular county employees' retirement plan. All retirement funds shall be transferred from the State Employees Retirement System to the county retirement system. The transferred retirement funds from the State Employees Retirement System shall equal the employer and the employee accounts.

All transferred employees shall receive vesting credit for all years they have participated in a county retirement system and the State Employees Retirement System.

Section 10. This section pertains to the employees' accrued vacation and sick leave and health care benefits. Each transferred employee shall be paid for his or her accrued vacation based upon his or her straight-time rate of pay. Each transferred employee shall be paid for 25% of the value of his or her accrued sick leave hours based upon his or her straight-time rate of pay. Straight-line rate of pay means the rate of pay in effect on June 30 of the year of transfer. Transferred employees shall be reimbursed on the transfer date.

Each transferred employee may participate in and be covered by the county's insurance program. The waiting period for medical insurance coverage of a transferred employee shall be waived, and any preexisting condition clause shall be waived if the employee has health insurance under the Nebraska State Insurance Program or comparable health insurance coverage.

Section 11. Property tax levies for costs of reassumption of the assessment function are not subject to levy limits for fiscal years 2010-11 through 2013-14.

Section 12. Operative dates.

Sections 13, 14 and 15. Repealers

LB 166. This legislation is the Property Assessment Division's cleanup legislation and contained the emergency clause. This legislation was approved by the governor on February 26, 2009 and took effect on February 27, 2009.

Section 1. Amends section 13-508 to create consistency with section 13-509 regarding certified valuations to the political subdivisions for budget purposes. Currently the language indicates that the "final adjusted" value is to be used to set and certify the levy. The proposed language modifies this language to indicate that the "certified taxable" value is to be used to set and certify the levy.

Section 2. Amends section 13-509 to set July 31 as the last date that annexation by a political subdivision will be considered by the county assessor for valuation certification that is required to be completed on or before August 20 of each year. Currently there is no statutory language to prevent a subdivision from annexing territory up to levy date (October 15), which creates hardships and could cause errors for the county assessor and the political subdivisions.

Section 3. Amends section 72-258.03 to allow the Property Tax administrator to determine the factor necessary to adjust agricultural school lands that are for sale, to actual value.

Section 4, 8, 9, 10, 11, 12, 13, 16, 20 and 21. Amend statutory reference to the obsolete language created by LB 166 in 2007 with the repeal of recapture valuation.

Section 5. Amends section 77-421 to allow the Property Tax Administrator to hold an assessor certification examination if the office of the county assessor becomes vacant and no other individual in the county is certified to hold the position. Currently, the examination is administered 4 times a year (Feb, May, August, and Nov). To request an examination when the office is vacant, the county board must make the request in writing to the Property Tax Administrator. The Property Tax Administrator will have 10 days to determine whether the examination will be held.

Section 6 and 7. Amend section 77-680 and section 77-801, respectively, to require forms to be prescribed by the Tax Commissioner. These required forms are used by centrally assessed properties. This legislation creates consistency as all other forms of the Department of Revenue used for central assessment are prescribed by the Tax Commissioner.

Section 14. Amends sections 77-1501 to allow the county assessor to appoint a designee to attend meetings of the county board of equalization when the county assessor is unable to attend.

Section 15. Amends section 77-1502 to eliminate the requirement to file multiple copies of the valuation protest with the county board of equalization.

Section 18. Amends section 77-1775 to be consistent with the language found in section 77-1736.06, which requires the Property Tax Administrator to certify the amount of a refund claim filed by a taxpayer, on centrally assessed property.

Section 19. Amends section 77-3523 to remove obsolete language for the distribution of the homestead exemption revenues received by the county treasurer.

Section 22. Amends section 79-1016 to recognize the repeal of section 77-1348 by this legislation.

Sections 23 and 24. Repealers.

Section 25. Emergency clause.

LB 302. This legislation allows the claimant to transfer a homestead exemption to a new homestead without having to sell the original homestead and contained the emergency clause. This legislation was approved by the governor on May 26, 2009 and took effect on May 27, 2009.

Section 1. Amends section 77-3509.01 to remove the language requiring the owner of a homestead that is receiving the homestead exemption, to transfer ownership of that homestead before the homestead exemption could be transferred to a new homestead.

Section 2. Amends section 77-3509.02 to allow the owner of a homestead that has been granted a homestead exemption may transfer the homestead exemption on or before August 15, to a new homestead without transferring ownership of the original homestead.

Section 3. Repealer.

Section 4. Emergency clause.

LB 348. Pertains to access to the real estate transfer statements if they are in the office of the Register of Deeds. This legislation was approved by the governor on May 26, 2009 and will become effective August 30, 2009.

Section 1. Amends section 76-214 to allow access to the real estate transfer statement in the office of the register of deeds if the forms are available. Individuals already have access in the office of the Tax Commissioner and the county assessor.

Section 2. Repealer.

LB 422. Defines a Veteran of the Global War on Terror. This legislation was approved by the governor on May 26, 2009 and will become effective on August 30, 2009.

Section 1. Amends section 80-401.01 defines a Veteran of the Global War on Terror as a person who served on active duty in the armed forces of the United States beginning on September 14, 2001 and ending on the date thereafter prescribed by presidential proclamation or by law. These veterans are currently covered for homestead exemption purposes under the Persian Gulf War which began August 2, 1990.

Section 2. Repealer.