

**One Hundred Second Legislature
First Session
Legislation Passed in 2011**

LB 54. Provides the effective date for the division of real property taxes under a Tax Increment Financing Redevelopment Plan. Approved by the governor on May 4, 2011. Operative date is August 27, 2011.

Section 1. Requires the effective date for the division of the real property taxes to be identified in the project redevelopment contract or in the resolution of the authority authorizing the issuance of bonds. This does not affect the August 1 date of the notice provided to the assessor for the division of the project real property taxes.

Section 2. Repealer.

LB 160. County assessors will no longer have to report trusts owning agricultural and horticultural land to the Secretary of state on or before October 1. This legislation was approved by the governor on March 10, 2011. Operative date is August 27, 2011

Sections 1 to 3. Reference the repealing of section 76-1517.

Section 4. Repealer.

Section 5. Outright repealed section 76-1517.

LB 162. County assessors will no longer be required to file the personal property abstract with the Property Tax Administrator. Approved by the governor on May 17, 2011. Operative date is August 27, 2011.

Section 1. Amends section 77-1514 and removes the filing of the personal property tax abstract on or before June 15 with the Property Tax Administrator.

Section 2. Repealer.

LB 210. This legislation is the Department of Revenue cleanup legislation and contains various operative dates. Approved by the governor on March 16, 2011.

Sections 1 and 2. Pertain to sales tax.

Section 3. Amends section 72-258.03 to remove the requirement that the Property Tax Administrator will no longer have to provide the Board of Educational Lands and Funds with the adjusted valuations for school lands that are offered for sale. Operative date August 27, 2011. County officials are still required to value and tax school lands under the control of the Board of Educational Lands and Funds, as they are not being used for a public purpose and therefore subject to taxation pursuant to section 77-202 (1)(a).

Section 4. Amends section 77-702 to remove the requirement that the Property Tax Administrator attend certain classes and seminars as required under section 77-5004. Operative date August 27, 2011.

Section 5. Amends section 77-1327 and requires county assessors to file electronically with the Property Tax Administrator. Operative date is August 27, 2011.

Sections 6 through 10. Pertains to sales tax.

Section 11. Places the State Athletic Commissioner under the general supervision of the Charitable Gaming Commission of the Department of Revenue.

Section 12. Pertains to sales tax.

Section 13. Pertains to waste reduction and recycling fees.

Section 14. Operative and effective dates.

Sections 15 through 17. Repealers.

LB 360. This legislation relates to the taxing and exempting of equipment used in the generation of electricity using wind as a fuel source. Contains the emergency clause, was approved by the governor on May 11, 2011 and takes effect immediately. Also contains various operative dates.

Section 1. Amends section 77-105 to remove the language “all” property used in the generation of electricity to only “depreciable tangible personal property” used in the generation of electricity. Operative date is January 1, 2010.

Section 2. Amends section 77-202 to only exempt “depreciable tangible personal property used directly” rather than “all property used directly” using wind as an energy source to produce electricity. Operative date is January 1, 2010.

All real property will now be locally assessed by the county assessor. The presence of a wind energy facility and supporting infrastructure shall not be a factor in the land assessment of the

parcel. Determination of the actual value or the classification of the underlying or adjacent real property will continue to be classified and assessed as it was prior to the existence of the facility.

Section 3. Pertains to renewable energy income tax credits. Operative date is October 1, 2011.

Section 4. Amends section 77-6203 to only allow the property tax credit for property taxes paid on depreciable tangible personal property and not on the total amount of property taxes paid by wind energy generation facilities commissioned prior to July 15, 2010. Operative date January 1, 2010.

Section 5. Operative dates.

Section 6. Severance clause.

Sections 7 and 8. Repealers.

Section 9. Emergency clause.

LB 384. This legislation requires assessors in counties with at least 150,000 inhabitants to conduct preliminary hearings with taxpayers regarding the assessed valuations on their real property. This legislation also reduces the number of commissioners on the Tax Equalization and Review Commission from four to three. Contains the emergency clause, was signed by the governor on May 11, 2011 and takes effect immediately. Also contains various operative dates.

Section 1. Amends section 49-617 to reduce the number of printed sets of statutes for the Tax Equalization and Review Commission. Operative date is July 1, 2011.

Sections 2. Beginning January 1, 2014, section 77-123 is amended to include as omitted property, any property that was not assessed on March 25 in counties with a population of at least 150,000 inhabitants. Operative date is August 27, 2011.

Sections 3 and 4. Amend sections 77-202.04 and 77-202.12 to allow the Tax Commissioner or Property Tax Administrator 30 days to intervene at their discretion after notice by the Tax Equalization and Review Commission that an appeal of a denial of an exemption or an appeal granting of an exemption by the county board of equalization has been filed. Operative date is August 27, 2011.

Section 5. Amends section 77-702 to require the Property Tax Administrator to have the same qualifications as members of the Tax Equalization and Review Commission. Operative date is July 1, 2011.

This section is repealed by section 4 of LB 210 which has an operative date of August 27, 2011.

Section 6. Beginning January 1, 2014, section 77-1301 is amended to provide that assessors in any county with a population of at least 150,000 inhabitants shall provide preliminary valuation notices to real property owners on or before January 15 of each year. The notices shall either be mailed or published on a web site maintained by the county assessor or by the county.

Beginning January 1, 2014, the assessment completion date in counties with a population of at least 150,000 inhabitants is changed from March 19 to March 25 of each year. Operative date is August 27, 2011.

Section 7. Beginning January 1, 2014, section 77-1303 is amended to change the date for the completion of the assessment roll in counties with a population of at least 150,000 inhabitants from March 19 to March 25. Operative date is August 27, 2011.

Section 8. Beginning January 1, 2014, section 77-1311 is amended to provide, in counties with at least 150,000 inhabitants an opportunity for property owners to meet in person with the county assessor's office to review the property owner's real property record file and the assessed valuation placed upon the property for the upcoming tax year.

If the real property owner does not notify the assessor's office of his or her intent to meet by February 1, he or she waives the opportunity to meet with the assessor's office.

During the meeting the assessor's office shall provide the owner the basis for the valuation shown on the preliminary notice and accept any information the owner provides that's relevant to the property's valuation. Operative date is August 27, 2011.

Section 9. Beginning January 1, 2014, in counties with a population of at least 150,000 inhabitants, section 77-1311.03 is amended to change the final date for the annual systematic parcel inspection from March 19 to March 25. Operative date is August 27, 2011.

Section 10. Beginning January 1, 2014, in counties with a population of at least 150,000 inhabitants, section 77-1315 is amended to change the implementation dates that adjustments from the Tax Equalization and Review Commission can be made by the assessor from after March 19 to after March 25 and on or before June 1.

Beginning January 1, 2014, in counties with a population of at least 150,000 inhabitants, the assessor in addition to the preliminary notice sent on or before January 15, shall on or before June 1, notify the owner of record as of May 20 if there was a change in valuation from the previous year. Operative date is August 27, 2011.

Section 11. Beginning January 1, 2014, in counties with a population of at least 150,000 inhabitants section 77-1315.01 is amended to provide that the report by the county assessor to the

county board of equalization for overvaluation or undervaluation shall be made after March 25 rather than March 19. Operative date is August 27, 2011.

Section 12. Amends section 77-1317 to provide that the dates specified in section 2 of this legislation are the dates for reporting omitted real property to the county board of equalization by the county assessor. Operative date is August 27, 2011.

Section 13. Beginning January 1, 2014, in counties with a population of at least 150,000 inhabitants, section 77-1318 is amended to provide that penalties for late reporting or failure to report improvements to real property shall be after March 25 rather than March 19. Operative date is August 27, 2011.

Section 14. Beginning January 1, 2014 in counties with a population of at least 150,000 inhabitants, section 77-1502 is amended to allow the protester an opportunity to meet in person with the county board of equalization or a referee.

Removes the requirement that the report prepared by the county clerk or county assessor may be used to complete an appeal to the Tax Equalization and Review Commission. Operative date is August 27, 2011.

Section 15. Amends section 77-1504 to remove the requirement that the report prepared by the county clerk or county assessor can be used to complete an appeal to the Tax Equalization and Review Commission. Operative date is August 27, 2011.

Section 16. Amends section 77-1504.01 to allow petitions from the county board of equalization to be heard by telephone. Operative date is May 12, 2011.

Section 17. Amends section 77-1507 to require the county board of equalization to issue decisions within 30 days after the filing of protests pertaining to notices sent by the board regarding omitted property. Operative date is August 27, 2011.

Section 18. Amends section 77-1514 to allow counties with at least 150,000 inhabitants to file the real property abstract by March 25. Any request for filing extensions must be made March 22. Operative date is August 27, 2011.

Section 19. Amends section 77-3519 to require the county board of equalization to issue its decision within 30 days after a complaint was filed because of the county assessor rejecting a homestead exemption. Operative date is August 27, 2011.

Section 20. References section 27 and 28 of this legislation as included in the Tax Equalization and Review Commission Act. Operative date is July 1, 2011.

Section 21. Amends section 77-5003 to change the number of commissioners on the Tax Equalization and Review Commission from four to three.

Provides that the governor sets the salaries of the commissioners. Operative date is July 1, 2011.

Section 22. Amends section 77-5004 to define the qualifications and educational requirements for the commissioners on the Tax Equalization and Review Commission. Operative date is July 1, 2011.

Section 23. Amends section 77-5005 to provide for single commissioner hearings and for a rehearing in front of the full commission if requested. Operative date is July 1, 2011.

Sections 24 and 25. Amend sections 77-5007 and 77-5008 to remove obsolete language. Operative date is August 27, 2011.

Section 26. Amends section 77-5015 to remove the language that allows the commission to consolidate appeals of the same owner. Operative date is August 27, 2011.

Section 27. Requires the commission to serve notice to all parties affected by an appeal. Operative date is July 1, 2011.

Sections 28 and 29. Provide the requirements and guidelines of what is needed for proceedings and hearings in front of a single commissioner and the full commission. Operative date is July 1, 2011.

Section 30. Amends section 77-5017 to require the county board of equalization, upon receipt of an order from the Tax Equalization and Review Commission ordering them to determine the assessed value of the property which is no longer exempt, to send notice of the value within 90 days after the date of the commission's order. Operative date is July 1, 2011.

Section 31. Amends section 77-5018 to provide that decisions and orders by a single commissioner may be published on the website in a summary manner. Operative date is July 1, 2011.

Section 32. Amends section 77-5019 to provide for a 30 day appeal period to the Court of Appeals from an order of the Tax Equalization and Review Commission relating to the level of value of a class or subclass of real property. The 30 day period is from May 15 or the date determined by the Property Tax Administrator if an extension is granted for late filing of the real property abstract.

Requires all summons to the Court of Appeals from orders issued by the Tax Equalization and Review Commission, to be served in the same manner as summons in a civil action. Operative date is May 12, 2011.

Section 33. Amends section 77-5022 to provide that meetings held during the equalization process by the Tax Equalization and Review Commission may also be held by telephone conference. Operative date is May 12, 2011.

Section 34. Amends section 77-5024.01 to provide that the notice of the first meeting by the Tax Equalization and Review Commission for equalization purposes shall include a statement that petitions from the county board of equalization requesting adjustment to classes and subclasses will be heard between July 25 and August 10. Operative date is August 27, 2011.

Section 35. Amends section 77-5027 and provides that beginning January 1, 2014, the reports and opinions of the Property Tax Administrator, for any county with a population of at least 150,000 inhabitants, shall be prepared and delivered to the Tax Equalization and Review Commission on or before 15 days following the final due date for the filing of the real property abstract. Operative date is August 27, 2011.

Section 36. Operative dates.

Section 37. Severance clause.

Sections 38, 39 and 40. Repealers.

Section 41. Emergency clause.