

Session Laws

LEGISLATIVE BILL 397

Approved by the Governor March 13, 1997

Introduced by Kristensen, 37; Hartnett, 45; Landis, 46; Schellpeper, 18; Warner, 25; Coordsen, 32

AN ACT relating to revenue and taxation; to amend sections 66-4,142, 66-4,144, 77-425, 77-501 to 77-503, 77-505, 77-506, 77-507.01, 77-507.03 to 77-509.02, 77-1234, 77-1301.16, 77-1311, 77-1311.02, 77-1338, 77-1345, 77-1378, 77-1380, 77-1381, 77-1384, 77-1504.01, 77-1510, 77-1775.01, 77-27,137, 77-3510, 77-3512, 77-3513, 77-3514, 77-3516, 77-3517, 77-3523, 77-3528, 77-5001, 77-5007, 77-5011, 77-5012, 77-5016, 77-5018, and 79-1018, Reissue Revised Statutes of Nebraska, and sections 13-501, 13-509, and 46-133, Revised Statutes Supplement, 1996; to transfer powers and duties from the State Board of Equalization and Assessment to the Tax Equalization and Review Commission; to define and redefine terms; to authorize certain appeals to the Tax Equalization and Review Commission and the district court; to rename the State Board of Equalization and Assessment; to provide and change powers and duties of the Tax Equalization and Review Commission and the Property Tax Administrator; to provide duties for county assessors; to provide and eliminate penalties; to change provisions relating to homestead exemptions; to change and eliminate powers and duties of the State Board of Equalization and Assessment and provisions relating to assessment; to eliminate a fund and fund distribution provisions; to harmonize provisions; to repeal the original sections; to outright repeal sections 13-513, 77-510, 77-511, 77-1314, 77-3616, and 77-3617, Reissue Revised Statutes of Nebraska; and to declare an emergency.

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

Section 1. Section 13-501, Revised Statutes Supplement, 1996, is amended to read:

13-501. Sections 2-958, 3-504, 12-914, 13-501 to ~~13-513~~ 13-512, 13-515, 16-702, 16-706, 16-718, 17-702, 17-703, 17-708, 17-711, 17-715, 17-718, 18-1006, 19-1302, 23-132, 23-904, 23-920, 23-3519, 23-3552, 31-513, 35-509, 39-1621, 39-1634, 46-543, 46-544, 51-316, 71-1611, 79-1083, 79-10,126, and 79-1225 shall be known and maybe cited as the Nebraska Budget Act.

Sec. 2. Section 13-509, Revised Statutes Supplement, 1996, is amended to read:

13-509. On or before August 31 of each year, the county assessor shall certify to each governing body or board empowered to levy or certify a tax levy the current taxable value of the taxable property subject to the applicable levy. Current taxable value for real property shall mean the value established by the county assessor and equalized by the county board of equalization, the agricultural and horticultural land valuation board, and the ~~State Board of Equalization and Assessment, and current~~ Tax Equalization and Review Commission. Current taxable value for tangible personal property other than motor vehicles shall mean the net book value reported by the taxpayer and certified by the county assessor, and current taxable value for motor vehicles shall mean the value certified by the county assessor pursuant to section 77-1514.

Sec. 3. Section 46-133, Revised Statutes Supplement, 1996, is amended to read:

46-133. Upon the day specified in the notice required by section 46-132 for the meeting of the board of directors which is hereby constituted a board of equalization for that purpose, it shall meet and continue in session from day to day, as long as may be necessary, not to exceed six days, exclusive of Sundays, to hear and determine such objections to the valuation and assessment as may come before ~~them~~ it; and the board may change the valuation as may be just, but shall not raise the valuation of any land as assessed by the assessor without giving the owner of such land due notice to appear and show cause why such valuation should not be raised. The secretary of the board shall be present during its session and note the changes made in the valuation of property, and in the names of the persons whose property is assessed; and within ten days after the close of the session he or she shall have the total values, as finally equalized by the board, extended into columns and added. Appeals may be taken from any action of the irrigation board of equalization to the ~~Tax Equalization and Review Commission~~ district

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Sec. 47. Section 77-509.01, Reissue Revised Statutes of Nebraska, is amended to read:

~~77-509.01.~~ On or before ~~May 15~~ June 5 of each year, the ~~State Board of Equalization and Assessment~~ county assessor of any county ~~adjusted by an order of the commission~~ shall recertify the county abstract of assessment to ~~each county assessor~~ the Property Tax Administrator. On or before August 1 of each year, the Property Tax Administrator shall certify to the commission that any order issued pursuant to section 46 of this act was implemented by the county. The Property Tax Administrator shall audit the records of the county assessor to determine whether the orders were implemented.

Sec. 48. Section 77-509.02, Reissue Revised Statutes of Nebraska, is amended to read:

~~77-509.02.~~ On or before August 15 of each year, the Property Tax Administrator shall certify the distributed taxable value of the property valued by the state, as equalized by the ~~State Board of Equalization and Assessment~~ commission, to each county assessor.

Sec. 49. Section 79-1018, Reissue Revised Statutes of Nebraska, is amended to read:

79-1018. District formula resources include other actual receipts as determined by the department for the most recently available complete data year, except that receipts from the Community Improvements Cash Fund and receipts acquired pursuant to the Low-Level Radioactive Waste Disposal Act shall not be included.

Other actual receipts include:

- (1) Public power district sales tax revenue;
- (2) Fines and license fees;
- (3) Nonresident high school tuition receipts, except that for the calculation of state aid to be paid in school years 1992-93, 1993-94, and 1994-95, other actual receipts shall include the district's total nonresident high school tuition charge for each such school year as certified by the department pursuant to section 79-4,102 as such section existed immediately prior to July 1, 1993;
- (4) Tuition receipts from individuals, other districts, or any other source except those derived from adult education;
- (5) Transportation receipts;
- (6) Interest on investments;
- (7) Other miscellaneous local receipts, not including receipts from private foundations, individuals, associations, or charitable organizations;
- (8) Special education receipts;
- (9) Receipts from the state for wards of the court and wards of the state;
- (10) All receipts from the temporary school fund;
- (11) Receipts from the Insurance Tax Fund, except that for the calculation of state aid to be paid in school year 1996-97 and each school year thereafter, other actual receipts do not include Insurance Tax Fund receipts;
- (12) Pro rata motor vehicle license fee receipts;
- (13) ~~Amounts provided by the state on behalf of the district as reimbursement for repayment of personal property taxes by centrally assessed pipeline companies pursuant to section 77-3617;~~
- (14) Other miscellaneous state receipts excluding revenue from the textbook loan program authorized by section 79-734;
- (15) (14) Impact aid entitlements for the school fiscal year which have actually been received by the district to the extent allowed by federal law;
- (16) (15) All other noncategorical federal receipts;
- (17) (16) All receipts pursuant to the enrollment option program under sections 79-232 to 79-247; and
- (18) (17) Receipts under the federal Medicare Catastrophic Coverage Act of 1988 as authorized pursuant to sections 43-2510 and 43-2511 but only to the extent of the amount the district would have otherwise received pursuant to the Special Education Act.

Sec. 50. Original sections 66-4,142, 66-4,144, 77-425, 77-501 to 77-503, 77-505, 77-506, 77-507.01, 77-507-03 to 77-509.02, 77-1234, 77-1301.16, 77-1311, 77-1311.02, 77-1338, 77-1345, 77-1378, 77-1380, 77-1381, 77-1384, 77-1504.01, 77-1510, 77-1775.01, 77-27,137, 77-3510, 77-3512, 77-3513, 77-3514, 77-3516, 77-3517, 77-3523, 77-3528, 77-5001, 77-5007, 77-5011, 77-5012, 77-5016, 77-5018, and 79-1018, Reissue Revised Statutes of Nebraska, and sections 13-501, 13-509, and 46-133, Revised Statutes Supplement, 1996, are repealed.

Sec. 51. The following sections are outright repealed: Sections 13-513, 77-510, 77-511, 77-1314, 77-3616, and 77-3617, Reissue Revised Statutes of Nebraska.