NEBRASKA ADMINISTRATIVE CODE

Title 350 - Nebraska Department of Revenue, Property Assessment Division ~~and Taxation~~

Chapter 70 - County Officials Regulations

Effective Date ~~1/3/07~~

Alphabetic Table of Contents

SUBJECT	STATUTORY AUTHORITY	SECTIONS
Assessor's Duties and Responsibilities	23-3205 and 23-3210, R.R.S. 1997, ~~77-702,~~ 76-1517, 77-1233.02, 77-1236, 77-1313, 77-1317, 77-1613~~, 77-1613.01~~ and 77-1616, R.R.S. 2003, ~~and~~ 13-509, 23-3209, 77-1301, ~~77-1311,~~ 77-1315~~,~~ and 77-1501, ~~77-1514,~~ R.S. Supp., 2006 and 77-702, 77-1311, 77-1514 and 77-1613.01, R.S. Supp., 2007	004
Definitions	23-1301, R.R.S. 1997, 77-115~~,~~ and 77-116~~ and 77-702~~ , R.R.S. 2003 and 77-1501, R.S. Supp., 2006 and 77-702, R.S. Supp., 2007	002
Forms	49-1201, 49-1202 and 49-1203, R.R.S. 2004 and 77-702, R.S. Supp., 2007 ~~R.R.S. 2003~~	003
Purpose	77-702, R.S. Supp., 2007 ~~R.R.S. 2003~~	001

Numeric Table of Contents

SUBJECT	STATUTORY AUTHORITY	SECTIONS
Purpose	77-702, R.S. Supp., 2007 ~~R.R.S. 2003~~	001
Definitions	23-1301, R.R.S. 1997, 77-115~~,~~ and 77-116~~ and 77-702~~ , R.R.S. 2003 and 77-1501, R.S. Supp., 2006 and 77-702, R.S. Supp., 2007	002
Forms	49-1201, 49-1202 and 49-1203, R.R.S. 2004 and 77-702, R.S. Supp., 2007 ~~R.R.S. 2003~~	003
Assessor's Duties and Responsibilities	23-3205 and 23-3210, R.R.S. 1997, ~~77-702,~~ 76-1517, 77-1233.02, 77-1236, 77-1313, 77-1317, 77-1613~~, 77-1613.01~~ and 77-1616, R.R.S. 2003, ~~and~~ 13-509, 23-3209, 77-1301, ~~77-1311,~~ 77-1315~~,~~ and 77-1501, ~~77-1514,~~ R.S. Supp., 2006 and 77-702, 77-1311, 77-1514 and 77-1613.01, R.S. Supp., 2007	004

Title 350 - Nebraska Department of Revenue, Property Assessment Division ~~and Taxation~~
Chapter 70 - County Officials Regulations

REG-70-001 PURPOSE

001.01 The purpose of these regulations is to outline basic duties and requirements for county officials, to promote competent and uniform assessment of all taxable property in Nebraska.

(Neb. Rev. Stat. Section 77-702, R.S. Supp., 2007~~R.R.S. 2003~~.)

REG-70-002 DEFINITIONS

002.01 Taxing official shall mean any federal, state, or local government officer or employee who is charged with the duty of auditing, assessing, equalizing, levying, computing , and collecting taxes.

002.02 Assessor shall include a county clerk who is an ex officio assessor. The assessor shall also include the Property Tax Administrator or his or her designee in counties where the assessment function has been assumed by the state. The assessor shall have general supervision over and direction of the uniform assessment of all taxable property in his or her county.

002.03 County board shall include either county commissioners or county supervisors in counties under township organization. The county board shall serve as the county board of equalization

002.04 County clerk shall be the custodian of the seal, records, papers, and proceedings of the county board and the county board of equalization.

(Neb. Rev. Stat. Section 23-1301, R.R.S. 1997, Neb. Rev. Stat. Sections 77-115, 77-116~~ and 77-702~~, R.R.S. 2003, ~~and~~ Neb. Rev. Stat. Section 77-1501, R.S. Supp., 2006 and Neb. Rev. Stat. Section 77-702, R.S. Supp., 2007.)

REG-70-003 FORMS

003.01 Any tax form, report, claim, tax valuation notice, equalization or exemption protest, petition, appeal or statement required to be filed with or by a political subdivision or the State of Nebraska, shall be considered filed on time if properly completed and signed and postmarked by the U.S. Post Office on or before the filing due date. If the final filing date for such form falls on a Saturday, Sunday, or legal holiday, the next business day shall be the final filing date.

003.01A When any of said documents are sent by either certified or registered mail, the certification or registration date shall be used as the postmarked date.

003.02 There shall be no changes made in the prescribed or approved forms issued by the Tax Commissioner ~~Property Tax Administrator~~ without first obtaining written permission for such changes from the Tax Commissioner ~~Property Tax Administrator~~. Changes include, but are not limited to, copy arrangements, spacing, color of ink and order or sort of data. The foregoing does not apply to typeface unless the alteration of the typeface alters the spacing.

003.03 The Property Tax Administrator may request that certain completed forms on file with an assessor, county clerk, register of deeds, and county treasurer be forwarded to the Property Tax Administrator.

003.04 For any form filed with a county official, the date the form is filed shall be stamped or written on the form immediately upon receipt thereof by the respective county official.

(Neb. Rev. Stat. Sections 49-1201, 49-1202 and 49-1203, R.R.S. 2004 and Neb. Rev. Stat. Section 77-702, R.S. Supp., 2007~~R.R.S. 2003~~.)

REG-70-004 ASSESSOR'S DUTIES AND RESPONSIBILITIES

004.01 The assessor, except the Property Tax Administrator or his or her designee in counties where the assessment function has been assumed by the state, before entering upon the duties of the office, shall take and subscribe an oath to perform the required duties and shall execute a bond as required by Chapter 11, Article 1.

004.02 Any assessor who shall willfully neglect or refuse to perform the duties required by law in the assessment of property for taxation shall be answerable in damages to a political subdivision or any person injured thereby up to the limits of their official bond.

004.03 The assessor shall assess all real and tangible personal property in the county pursuant to the applicable laws of the state and rules and regulations of the Tax Commissioner ~~Property Tax Administrator~~ or Department of Revenue ~~Property Assessment and Taxation~~.

004.04 The assessor has general supervision over and direction of the assessment of all real property in his or her county. Additionally, the assessor shall revise the real property assessment records for the correction of errors. In situations where property was assessed as an entity and during a tax year part or parts were separated, the assessor shall

apportion to each part its portion of the assessed value for the next regular assessment. The apportioned information shall be used to correct the tax list for the current year.

004.05 It shall be the duty of the various county officials and officers to assist the assessor in the examination of the records of their respective offices and provide any information in their possession that will aid in the assessment of property. Failure of any county official or officer to perform these duties shall be cause for him or her to be deemed guilty of a misdemeanor and subject to a fine of not less than fifty ($50) dollars nor more than five hundred ($500) dollars for each offense.

004.06 On or before August 20, the assessor shall certify the current taxable value of all taxable property within ~~its~~ his or her jurisdiction to each governing body or board empowered to levy or certify a tax levy. The assessor shall also certify to the Nebraska Department of Education the current taxable valuation of each school district located in his or her county.

004.07 Along with certifying the taxable value, pursuant to REG-70-004.06, the assessor shall also certify the total valuation attributable to growth to each political subdivision with the exception of sanitary improvement districts that have been in existence for five (5) years or less, all school districts, and all community colleges.

004.07A Real property valuation growth shall include all increases in valuation for a political subdivision because of new construction and improvements, additions to existing buildings and any increase in valuation due to territory annexed by the political subdivision.

004.07B Personal property valuation growth shall include any increase in a political subdivision's combined total valuation for all locally assessed and state assessed personal property for the current year, over that of the prior year. If the current year's total personal property valuation for a political subdivision is less than the prior year, then there is no personal property valuation growth for that particular political subdivision.

004.08 On or before November 20, the assessor shall transcribe the assessments into a book, to be provided at the expense of the county, properly ruled and headed with columns, the description of the lands, number of acres and value, number of city and village lots and their value, taxable value of personal property, delinquent taxes of previous years, the amount of taxes due on the day the first installment is due and the amount of delinquent taxes due on the day the second installment thereof becomes due.

004.09 The assessor shall complete and deliver the tax lists to the county treasurer on or before November 22. Also, the assessor shall transmit a signed warrant to the county treasurer which shall in general terms command the county treasurer to collect taxes mentioned therein according to law.

004.10 The assessor shall attend all meetings of the county board of equalization when such meeting pertain to the assessment or exemption of real and personal property.

004.11 On or before October 1, the assessor shall forward to the Secretary of State, every trust owning agricultural land in the county as shown by the assessment rolls of the county. The listing shall show the names , addresses and the legal descriptions of all agricultural land designated by the assessor as being owned by a trust.

(Neb. Rev. Stat. Sections 23-3205 and 23-3210, R.R.S. 1997, Neb. Rev. Stat. Sections ~~77-702,~~ 76-1517, 77-1233.02, 77-1236, 77-1313, 77-1317, 77-1613, 77-1613.01, and 77-1616, R.R.S. 2003, Neb. Rev. Stat. Sections 13-509, 23-3209,77-1301, 77-1311, 77-1315, 77-1501, and 77-1514, R.S. Supp., 2006 and Neb. Rev. Stat. Section 77-702, R.S. Supp.,2007.)