NEBRASKA ADMINISTRATIVE CODE

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

Chapter 60 - Administrative Reports Regulations

Effective Date ~~1/3/07~~

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Title 350 – Nebraska Department of ~~-~~Revenue, Property Assessment Division ~~and Taxation~~
Chapter 60 - Administrative Reports Regulations

REG-60-001 PURPOSE

001.01 The purpose of these regulations is to outline basic duties and requirements of assessors and other government officials in filing administrative reports with the Tax Commissioner and Property Tax Administrator.

001.02 The information summarized from the administrative reports is used for, but not limited to, the following purposes: monitoring the assessment practices of the assessor; providing information to the Tax Equalization and Review Commission, the Nebraska Legislature, state agencies, or general public; determining school adjusted values used in calculations of state aid; calculations of state aid to various political subdivisions; calculating the equalization rate for property valued by the state; calculating the state average tax rate for air carriers and car line companies; and, calculating the distributions for air carriers and car line taxes.

(Neb. Rev. Stat. Sections ~~77-702,~~ 77-1601, 77-27,136, 77-27,137 and 77-27,139.02, R.R.S. 2003, and Neb. Rev. Stat. Sections 18-2117.01, ~~77-684, 77-1249, 77-1327,~~ 77-1504.01, ~~77-1514,~~ 77-5022, 77-5027 and 77-5029, R.S. Supp., 2006 and Neb. Rev. Stat. Sections 77-684, 77-702, 77-1249, 77-1327 and 77-1514, R.S. Supp., 2007,)

REG-60-002 DEFINITIONS

002.01 Administrative reports shall mean any periodic or summarized information required by the Tax Commissioner and Property Tax Administrator, through statute, regulation, or directive, which is used to perform duties required by law.

002.02 County Abstract of Assessment Report, shall mean the following.

002.02A For real property a summary of the current year's taxable valuations, by class and subclass, for locally assessed real property and other information as required by the Property Tax Administrator. The County Abstract of Assessment Report for Real Property shall consist of the Real Property Abstract, Form 45, the Assessment Practices Survey, the Report of Current Year's Assessed Value for Properties Listed in the State's Sales File and maps of agricultural land market areas and assessor location areas in the county.

002.02B For personal property a summary of the current year's taxable valuations for locally assessed personal property and any other information required by the Property Tax Administrator. For purposes of the Personal Property Abstract Report, the assessor shall include only the locally assessed taxable valuations and

shall not include any personal property valuation reported to the county on a Claim for Personal Property Exemption, Forms 775P and 5725X.

002.03 Assessment Practices Survey shall mean the report of information regarding each assessor's office. The information shall include but not be limited to general office staff, resources, specific budgets, appraisal information, mapping information, computer resources, contracted services for administrative or appraisal functions, action plans for appraisal/assessments, and any other information required by the Property Tax Administrator.

002.04 Certificate of Taxes Levied Report (CTL) shall mean the report of the current year valuations, tax rates, and taxes levied for each political subdivision levying a tax in a county. Taxes levied for bonds shall be identified separately from other taxes levied. The CTL report shall include each political subdivision's property tax loss due to homestead exemptions, taxes collected for public power districts, other in-lieu of taxes, valuation and taxes for community redevelopment projects, consolidated tax districts descriptions and rates, tax rate or levy sheets, and any other information required by the Property Tax Administrator.

002.05 Tax Increment Finance Report shall mean a report of any redevelopment plans, which have been approved and are financed either entirely or partially through the use of tax-increment financing, as provided in Neb. Rev. Stat. Section 18-2147. The report shall include a copy of the redevelopment plan and any amendments, if not already filed, including the date of the approval of the plan, the effective date for dividing the ad valorem tax and the boundaries of the redevelopment project.

002.06 School District Taxable Value Report shall mean the report of each school district's current valuations for personal property, centrally assessed, and real property by class or subclass, as required by the Property Tax Administrator.

002.07 Plan of Assessment shall mean the assessor’s plan that addresses the level, quality and uniformity of assessment, and shall describe assessment actions to be taken for the following years to assure uniform and proportionate assessments are within the constitutional, statutory, and administrative guidelines as set forth in Nebraska law.

002.08 Average Residential value Certification shall mean a report of the average assessed value of single family residential property as determined by the assessor after county board of equalization action.

002.09 Homestead Summary Certificate shall mean a report certified by the county treasurer to the Tax Commissioner showing the total tax revenue that will be lost to all political subdivisions within the county in that year, because of the homestead exemption.

002.10 Amended Homestead Summary Certificate shall mean a report certified by the county treasurer to the Tax Commissioner, showing changes in tax loss from the original Homestead Summary Certificate filed in the previous year.

(~~Neb. Rev. Stat. Sections 77-702, and 77-1613.01, R.R.S. 2003 and~~ Neb. Rev. Stat. Sections 18-2117.01, 18-2147, 77-1311, 77-3506.02, 77-3523 and ~~77-1311.02, 77-1327,~~ 77-5027~~ and 79-1016~~, R.S. Supp., 2006 and Neb. Rev. Stat. Sections 77-702, 77-1311.02, 77-1327, 77-1613.01 and 79-1016, R.S. Supp., 2007.)

REG-60-003 REPORTING REQUIREMENTS; ORIGINAL OR AMENDED FILINGS

003.01 The information required on administrative reports shall be reported on the prescribed form or in a format approved by the Tax Commissioner ~~Property Tax Administrator~~.

003.02 Any administrative report filed with the Tax Commissioner or Property Tax Administrator shall be on the original form or on a clear copy unless submitted electronically, with an original signature of the assessor or other government official required to sign the form. The assessor or government official may retain copies for their records.

003.03 The assessor or other government official required to file a report may, in writing, request to submit a report designed to emulate the Tax Commissioner's ~~Property Tax Administrator's~~ prescribed forms. The request shall be submitted annually to the Tax Commissioner ~~Property Tax Administrator~~ and shall be pursuant to procedures set out for each specific report. The Tax Commissioner ~~Property Tax Administrator~~ shall, in writing, approve or disapprove the request. There shall be no changes made to the prescribed reporting forms without written permission from the Tax Commissioner ~~Property Tax Administrator~~. Changes include, but are not limited to, copy arrangements, spacing, color of ink, order or sort of data.

003.04 Electronic transfer of information, for purposes of filing administrative reports, requires annual approval by the Tax Commissioner ~~Property Tax Administrator~~ and shall be pursuant to procedures set out for each specific report.

003.05 The Tax Commissioner ~~Property Tax Administrator~~ may refuse to accept emulated forms or electronic transfers of information that do not meet the requirements of the specific administrative report or procedure.

003.06 Recertified reports required to be filed pursuant to REG-60-004.02 or REG-60-004.04 shall be filed pursuant to the requirements set out in this REG-60-003 and shall include a written statement as to the specific action for which the recertified report is being filed.

003.07 Amended administrative reports, other than those described in REG-60-003.06, may be made for clerical error. For purposes of this regulation clerical error shall mean transposition of numbers, typographical error, allocation of value or tax to the wrong taxing subdivision, mathematical error, computer malfunction causing programming and printing errors, data entry error, and omission of required information. The assessor or government official shall file a written statement, explaining the reasons for the amended filing due to clerical error.

(Neb. Rev. Stat. Sections 77-128~~,~~ and 77-1601~~ and 77-1613.01~~, R.R.S. 2003, ~~and~~ Neb. Rev. Stat. Sections 18-2117.01, ~~77-1327,~~ 77-1504.01, ~~77-1514,~~ 77-5027~~,~~ and 77-5029~~ and 79-1016~~, R.S. Supp., 2006 and Neb. Rev. Stat. Sections 77-702, 77-1327, 77-1514, 77-1613.01 and 79-1016, R.S. Supp., 2007.)

REG-60-004 DUE DATES AND PENALTIES

004.01 The Tax Commissioner or Property Tax Administrator may require assessors and other government officials to report information in time periods earlier or different than those specified in statute to ensure the proper administration of the law. The Tax Commissioner or Property Tax Administrator may require assessors or other government officials to report additional data on taxable valuations or other features of the property tax as needed to determine the quality and uniformity of assessment practices.

004.02 On or before March 19, the assessor shall complete and certify the County Abstract of Assessment Report for Real Property, to the Property Tax Administrator.

004.02A On or before June 5, any assessor of a county which had valuations of real property adjusted by action of the Tax Equalization and Review Commission shall recertify their County Abstract of Assessment Report for Real Property, to the Property Tax Administrator.

004.02B On or before August 20, any assessor of a county which had valuations of real property adjusted by action of the Tax Equalization and Review Commission, resulting from a petition of a county board of equalization, shall recertify their County Abstract of Assessment Report for Real Property, to the Property Tax Administrator.

004.03 On or before June 15, the assessor shall complete and certify their County Abstract of Assessment Report for Personal Property, to the Property Tax Administrator .

004.04 On or before August 25, the assessor shall complete and certify to the Property Tax Administrator, the School District Taxable Value Report, by property class.

004.05 Annually on or before June 15 the assessor shall develop a three year plan of assessment. The plan of assessment shall be presented each year to the county board of equalization on or before July 31. The plan and any amendments thereto shall be mailed each year to the Department of Revenue, Property Assessment Division ~~Property Assessment and Taxation~~ on or before October 31.

004.06 On or before December 1, the assessor or county clerk shall complete and certify to the Property Tax Administrator, the Certificate of Taxes Levied Report, for all governmental taxing subdivisions levying a tax for the current year. The report shall include the property tax levy made for (1) principal or interest on bonds issued by the political subdivision; and (2) all other purposes. The assessor shall recertify the Certificate of Taxes Levied Report, due to correction of a tax rate made pursuant to Neb. Rev. Stat. Section 77-1601.

004.07 On or before December 1, each city which has approved one or more redevelopment plans which are financed in whole or in part through the use of tax-increment financing shall provide a report to the Property Tax Administrator on each redevelopment plan as defined in REG-60-002.05.

004.08 On or before December 1, 2004 and every fourth December 1 thereafter, the assessor shall file with the Property Tax Administrator a report containing the following information for that particular year:

004.08A The legal description and the owner of all property located within the county that is owned by state agencies and political subdivisions of the State of Nebraska.

004.08B The legal description, owner and tax status of all leased and unleased property owned by state agencies and political subdivisions of the State of Nebraska that is not being used for a public purpose and is subject to taxation.

004.09 Upon request the assessor shall provide information for the Assessment Practices Survey. The content and time period for collecting such information shall coincide with the needs of the Property Tax Administrator to measure the quality and uniformity of assessment practices and perform other duties required by law.

004.09A The Assessment Practices Survey will be utilized by the ~~Measurement~~ Property Assessment Division of the Department of Revenue ~~Property Assessment and Taxation~~ as an interview document that can be done at different points in time to allow for the gathering of the most accurate information regarding budgetary requests, staffing, appraisal procedures, and other pertinent office data and to identify the exact actions of the assessor for the current assessment year. The ~~Measurement~~ Property Assessment Division, will be responsible for the completion and submission of the Assessment Practices Survey to the Property Tax Administrator for inclusion into the Reports and Opinions of the Property Tax Administrator.

004.10 Any administrative report, required to be filed by the assessor or government official with the Tax Commissioner or Property Tax Administrator, shall be considered timely filed if properly completed and bearing a U.S. postmark establishing that the report was mailed on or before its due date. If the final filing date for such report falls on a Saturday, Sunday, or legal holiday, the next business day shall be the final filing date.

004.11 If the assessor fails to timely complete and forward required information they may be subject to corrective actions taken by the Tax Commissioner or Property Tax Administrator, pursuant to Neb. Rev. Stat., Section 77-1330.

004.12 On or before September 1 of each year, after adjustments by the county board of equalization, the assessor shall certify to the Department of Revenue the average assessed value of single family residential property in the county for the current year. The determination shall be made from all real property records containing dwellings, mobile homes and duplexes which are designed for occupancy as single family residential property and any associated land not to exceed one acre. The assessor shall also report to the Department of Revenue the exempt amounts as computed pursuant to Neb. Rev. Stat. Section 77-3501.01.

004.13 On or before November 30 of each year, the county treasurer shall certify to the Tax Commissioner the total tax revenue that will be lost to all political subdivisions because of the homestead exemption in his or her county multiplied by the aggregate sales assessment ratio as calculated by the Property Tax Administrator for all single family residential real property after adjustment by the Tax Equalization and Review Commission.

004.13A The county treasurer may amend the tax loss certification until May 30 of the next succeeding year to show any changes or corrections in the amount of tax that will be lost because of the homestead exemption.

(Neb. Rev. Stat. Section~~s 77-702,~~ 77-1601~~ and 77-1613.01~~, R.R.S. 2003, Neb. Rev. Stat. Sections 49-1201 through 49-1203, R.R.S., 2004, ~~and~~ Neb. Rev. Stat. Sections 18-2117.01, ~~77-1311, 77-1327, 77-1330,~~ 77-1504.01, ~~77-1514,~~ 77-3506.02, 77-3523, 77-5027~~,~~ and 77-5029~~ and 79-1016~~, R.S. Supp., 2006 and Neb. Rev. Stat. Sections 77-702, 77-1311, 77-1327, 77-1330, 77-1514, 77-1613.01 and 79-1016, R.S. Supp., 2007.)