

TITLE 316, NEBRASKA DEPARTMENT OF REVENUE

CHAPTER 48 STATE BOARD OF EQUALIZATION AND ASSESSMENT *Repealed outright.*

**~~REG-48-001 SCOPE AND APPLICATION~~ *Repealed***

~~These regulations govern the duties and procedures of the State Board of Equalization and Assessment authorized by the Constitution and the laws of the state of Nebraska.~~

~~(Nebraska Constitution article IV, section 28, Chapter 77, Article 5, and 66-4,144, R.S.Supp., 1992. January 24, 1993.)~~

**~~REG-48-002 MEMBERSHIP; OFFICER; QUORUM~~ *Repealed***

~~002.01 The State Board shall consist of the following members: The Governor, as chairperson of the Board; the Secretary of State; the Auditor of Public Accounts; the State Treasurer; and the Tax Commissioner, as secretary of the Board. In the absence of either the chairperson or the secretary, their places may be temporarily filled by other members of the Board.~~

~~002.02 The attendance of three members of the Board shall constitute a quorum for the transaction of business.~~

~~(Nebraska Constitution article IV, section 28, and sections 77-501 and 77-502, R.R.S. 1943. January 24, 1993.)~~

**~~REG-48-003 ANNUAL MEETING; SPECIAL MEETING~~ *Repealed.***

~~003.01 The State Board shall meet annually at the State Capitol as soon as the abstracts of assessment have been submitted by the county assessors for the purpose of equalizing the values of all real property in this state.~~

~~003.02 In order to insure that there is maintained an adequate Highway Cash Fund balance to meet expenditures from such fund as appropriated by the Legislature, within fifteen days after the adjournment of each regular session of the Legislature, the Board shall set the rate of the excise tax imposed by sections 66-4,140 on motor vehicle fuels and 66-605.02 on special fuels which will be effective from July 1 through June 30 of the succeeding year.~~

~~003.03 In order to insure that an adequate balance in the Highway Restoration and Improvement Bond Fund is maintained to meet the debt service requirements of bonds to be issued by the commission under subsection (2) of section 39-2223, the Governor may call a meeting of the Board at any time in advance of the issuance of such bonds.~~

~~003.04 The Tax Commissioner may call a special meeting of the Board at such times as its business may require.~~

~~(Section 66-4,144, R.S.Supp., 1991, section 77-503, R.R.S. 1943, and section 77-505, R.S.Supp., 1992. January 24, 1993.)~~

**~~REG-48-004 DUTIES OF THE SECRETARY~~ *Repealed.***

~~004.01 The Tax Commissioner, as secretary of the State Board, shall have the following duties and powers:~~

~~004.01A To administer oaths and affirmations to those testifying before the Board.~~

~~004.01B To sign and affix the seal of the Board to all orders, certificates, and processes, in the name of the Board, upon a roll call vote of the Board.~~

~~004.01C To issue notice of all meetings of the Board.~~

~~004.01D To prepare all necessary information for each Board member in preparation of all meetings.~~

~~(Section 77-503, R.R.S. 1943. January 24, 1993.)~~

**~~REG-48-005 NOTICE~~ *Repealed.***

~~005.01 For all meetings of the State Board, the Tax Commissioner shall issue reasonable advance notice to each member of the Board and to the public by: legal notice, issued pursuant to section 33-141; and, by news release.~~

~~005.01A The legal notice shall be issued in a manner which assures publication at least ten days prior to the meeting of the Board. The legal notice shall be published in at least three major newspapers with general circulation in the state.~~

~~005.01B The news release shall be issued in a manner which assures publication at least ten days prior to the meeting of the Board. The news release shall be issued to all news media whose names appear upon a list maintained by the Tax Commissioner. The list shall contain the names of the news media requesting notification of the meetings of the Board.~~

~~005.02 Reasonable advance notice shall mean at least ten days prior to the meeting of the Board.~~

~~005.03 All notices of the Board shall contain the time and place for the meeting and an agenda of the subjects to be discussed at the meeting. If an agenda of subjects is not known at the time of issuing the notice, the notice shall contain a statement that the agenda, which shall be kept continually current, shall be available for inspection to any interested person at the office of the Tax Commissioner during normal business hours.~~

~~005.04 When it is necessary to hold an emergency meeting without reasonable advance public notice, the nature of the emergency shall be stated in the minutes of the meeting and any formal action taken in the meeting shall pertain only to the purpose for which the emergency was called. The Board shall issue a news release in the manner prescribed in Reg 48 005.01B, except that the news release shall be issued as soon as practicable after the decision to hold the emergency meeting is made.~~

~~(Section 84 1411, R.R.S. 1943. January 24, 1993.)~~

### **~~REG-48-006 EQUALIZATION~~ *Repealed.***

~~006.01 The State Board shall annually equalize the values of all real property as submitted by the county assessors on the abstracts of assessments and equalize the values of real property which is valued by the state for the purpose of achieving the uniform and proportionate valuation of all real property in the state.~~

~~006.02 Based upon the review of the abstracts of assessments, the Board shall have the power to increase or decrease, by a percentage, the value of a class or subclass of property of any county or tax district, or the property valued by the state.~~

~~006.02A Class or subclass of property shall mean the class or subclass of real property as defined by the Tax Commissioner by Reg 40 008, Property Classifications.~~

~~006.02B Tax district shall mean counties, townships, cities, villages, school districts, junior college districts, municipal universities, and all other subdivisions of the state and all governmental agencies having the power to levy or to provide for the levy of general or special taxes.~~

~~006.02C A property valued by the state shall mean property of the type specified in Nebraska Department of Revenue's Property Valued By The State Regulations, Chapter 43.~~

~~006.03 The Tax Commissioner shall make a recommendation to the Board at its annual meeting as to the action necessary to achieve intercounty equalization. The Tax Commissioner shall, here applicable, utilize the valuation standards set out in 77 112 and the sales assessment ratio study required by section 77 1325. In those counties where sales data is not considered sufficient to furnish conclusive evidence as to the ratio of assessed values to sales values, the Tax Commissioner may conduct an appraisal of the properties in the counties or employ comparable sales of real property from surrounding counties or any other relevant information to assist in determining the level of value in the county.~~

~~The Tax Commissioner shall use standard methods of mass appraisal in attempting to draw conclusions as to the level of value of any class or subclass of property within a county or tax district, in an attempt to achieve uniform or proportionate valuation of all real property in the state.~~

~~006.04 The Board shall consider the recommendation of the Tax Commissioner, and any other relevant evidence or testimony in determining if a just, equitable, or legal assessment of property in the state cannot be made without adjusting by a percentage the value of a class or subclass of property in a county or tax district.~~

~~If a determination is made that an adjustment is warranted, the Board shall issue notice of hearing to the affected county and set a date for hearing at least ten days following the mailing of such notice. The Board may direct the Tax Commissioner to hold such hearing to expedite the equalization process.~~

~~006.04A The notice shall be mailed to the county clerk, the county assessor, and chairperson of the county board.~~

~~006.04B Legal representatives of the county may appear at the hearing.~~

~~006.05 After the hearing has been conducted, the Board shall either (1) enter its order based on the information presented to it at the hearing; or (2) meet and consider the recommendation of the Tax Commissioner, which shall be based on the information presented at the hearing.~~

~~006.05A Notice of the Tax Commissioner's recommendation shall be issued at least five days prior to the meeting of the Board. The notice shall be mailed to the county clerk, county assessor, and the chairperson of the county board.~~

~~006.05B At the meeting, any interested person may present testimony relevant to the Tax Commissioner's recommendation.~~

~~006.06 On or before August 15th, the order of the Board shall be sent by certified mail to the county assessor and by regular mail to the county clerk and chairperson of the county board. The order shall specify the percentage increase or decrease and the class or subclass of property affected.~~

~~006.07 The county assessor shall implement the changes specified by the Board to each item of property so affected by the Board.~~

~~006.08 The county shall be bound by the order of the Board until such time as the Court of Appeals or the Supreme Court rules otherwise, pursuant to an appeal prosecuted pursuant to Reg 48-010.~~

~~(Section 77-508.01, R.R.S. 1943 and sections 77-505, 77-506, 77-508, and 77-509, R.S. Supp., 1992. January 24, 1993.)~~

**~~REG-48-007 REVIEW OF ACTIONS OF THE COUNTY BOARD~~ *Repealed.***

~~007.01 The State Board may review, in cases brought to its attention by the Tax Commissioner, any changes made by the county board of equalization in the valuation of property in the county.~~

~~007.02 Upon an order of the Board, the Tax Commissioner shall conduct a hearing to review the action of the county board, and shall make a recommendation, based upon the testimony presented at the hearing, to the Board concerning any corrections or adjustments necessary to the class or subclass of property so as to secure the assessment of the property as required by law.~~

~~007.03 Notice of the hearing before the Tax Commissioner shall be mailed at least ten days prior to the date for hearing.~~

~~007.03A The notice shall be mailed to the county clerk, county assessor, and chairperson of the county board.~~

~~007.03B Legal representatives of the county may appear at the hearing.~~

~~007.04 After the hearing has been conducted by the Tax Commissioner, the Board shall meet to consider the recommendation of the Tax Commissioner, which shall be based upon the information presented at the hearing.~~

~~007.04A Notice of the Tax Commissioner's recommendation shall be issued at least five days prior to the meeting of the Board. The notice shall be mailed to the county clerk, county assessor, and the chairperson of the county board.~~

~~007.04B At the meeting, any interested person may present testimony relevant to the Tax Commissioner's recommendation.~~

~~007.05 On or before August 15th, the order of the Board shall be sent by certified mail to the county assessor and by regular mail to the county clerk and chairperson of the county board. The order shall specify the correction or adjustment to be made to the class or subclass of property affected.~~

~~007.06 The county assessor shall implement the changes specified by the Board to each item of property so affected by the order of the Board.~~

~~007.07 The county shall be bound by the order of the Board until such time as the Court of Appeals or the Supreme Court rules otherwise, pursuant to an appeal prosecuted pursuant to Reg 48-010.~~

~~(Sections 77-507.01 and 77-509, R.S.Supp., 1992. January 24, 1993.)~~

**~~REG-48-008 SETTING THE EXCISE TAX RATE~~ *Repealed.***

~~008.01 At the meeting set out in Reg 48 003.02, the rate of excise tax for a given July 1 through June 30 period shall be in addition to and independent of the rate or rates of excise tax set pursuant to Reg 48 003.03 for such period.~~

~~008.02 The Department of Roads, with assistance from the Department of Revenue, shall prepare and provide the necessary information to each member of the State Board at least five days before each meeting. Such information shall include, but not be limited to, the unobligated balance in the Highway Cash Fund anticipated on the subsequent June 30, monthly estimates of anticipated receipts to the Highway Cash Fund for the subsequent fiscal year, and the appropriations made from the Highway Cash Fund for the subsequent fiscal year.~~

~~008.03 The Board shall determine the cash and investment balances of the Highway Cash Fund at the beginning of each fiscal year under consideration and the estimated receipts to the Highway Cash Fund from each source which provides at least one million dollars annually to such fund. The Board shall then fix the rate of excise tax in an amount sufficient to meet the appropriations made from the Highway Cash Fund by the Legislature. Such rate shall be set in increments of one tenth of one percent.~~

~~008.04 At the meeting set out in Reg 48 003.03, the Board shall set the rate of the excise tax imposed by sections 66 4,140 and 66 605.02 for each year during which such bonds are outstanding to provide in each such year money equal in amount to not less than one hundred twenty five percent of such year's bond principal and interest payment requirements. Such rate shall be in addition to the rate of excise tax set pursuant to Reg 48 003.02.~~

~~008.05 Each such rate shall be effective from July 1 of a stated year through June 30 of the succeeding year or during such other period not longer than one year as the Board determines to be consistent with the principal and interest requirements of such bonds.~~

~~008.05A Such excise tax rates set pursuant to Reg 48 008.04 may be increased, but such excise tax rates shall not be subject to reduction or elimination unless the Board has received from the Nebraska Highway Bond Commission notice of reduced principal and interest requirements for such bonds, in which event the Governor may call a meeting of the Board to determine whether the rate or rates shall be changed.~~

~~008.05B The new rate or rates, if any, set by the Board shall become effective on the first day of the following calendar quarter.~~

~~(Section 66 4,144, R.S.Supp., 1992. January 24, 1992.)~~

**~~REG-48-009 DEMAND FOR ABSTRACT OF ASSESSMENT~~ *Repealed.***

~~The State Board shall have the power to send for the abstract of assessments of any county when the county assessor has failed to transmit the same. The expense thereof, if any, shall be charged to the proper county and collected at the next settlement with the county. Any county so charged shall deduct the amount from the salary of such delinquent county assessor.~~

~~(Section 77-511, R.R.S. 1943. January 24, 1993.)~~

**~~REG-48-010 APPEALS~~ *Repealed.***

~~The exclusive method for appealing a final action of the State Board with respect to the equalization of any property, any person, county, or municipality affected thereby shall prosecute an appeal to the Court of Appeals. Upon demand therefore, the Board shall prepare and certify a transcript of its recordings and proceedings involved in such action. Notice of intention to obtain a review shall be filed within ten days from the date of the action by the Board and when docketed the case shall be given precedence by the Court of Appeals over all civil cases.~~

~~(Section 77-510, R.S.Supp., 1992. January 24, 1993.)~~

**~~REG-48-011 RECERTIFICATION BY THE STATE BOARD OF EQUALIZATION AND ASSESSMENT~~ *Repealed.***

~~On or before August 15, the State Board shall recertify the county abstracts of assessments, together with the taxable value of the property valued by the state, to each county assessor. The recertification shall be mailed by regular mail.~~

~~(Section 77-509.01, R.S.Supp., 1992. January 24, 1993.)~~