

2010 Legislation

LB 708. August 1 permissive exemption application date changed to July1. Legislation became effective on January 1, 2011.

Sections 1 and 2. Amends sections 77-202.03 and 77-202.09 to provide that education, religious, charitable and cemetery organizations that acquire or convert taxable property to exempt use after January 1, now have until July 1 (rather than August 1) to make application for property tax exemption.

Section 3. Operative Date

Section 4. Repealer.

LB 806. Cleanup legislation to remove obsolete language pertaining to the disqualification of land receiving special valuation. Legislation became effective on July 15, 2010.

Section 1. Amends section 77-1347 to repeal sales of agricultural or horticultural land to political subdivisions, the State of Nebraska and any other ownership that would make it exempt from property tax as disqualifiers for receiving the agricultural or horticultural land special valuation.

Section 2. Repealer

LB 873. Property tax delinquency notices will no longer be sent to owners of improvements on leased lands. Legislation became effective on July 15, 2010.

Section 1. Amends section 77-1716 to no longer require County Treasurers to issue delinquency notices to the owners of improvements on leased lands upon which the property taxes have become delinquent.

Section 2. Repealer

LB 877. This legislation is the Property assessment Division's cleanup legislation and contained the emergency clause. Legislation became effective on April 14, 2010.

Section 1. Amends section 77-202.04 to provide that besides the county assessor, the Tax Commissioner and the Property Tax Administrator are also empowered to appeal a county board of equalization's final decision approving or denying of an exemption of real or personal property to the Tax Equalization and Review Commission.

Section 2. Amends section 77-701 to provide the Tax Commissioner or Property Tax Administrator the right to appeal any final decision of the Tax Equalization and Review Commission relating to the granting or denying of an exemption to real or personal property or

any final decision relating to the valuation or equalization of real property to the Court of Appeals.

Section 3. Amends section 77-1363 to provide that county assessors are to implement the soil surveys from the Natural Resources Conservation Service of the United States Department of Agriculture, as directed by the Property Tax Administrator.

Sections 4 and 5. Amend sections 77-1502 and 77-1507 to require that real property valuation protests filed with the county board of equalization must now contain an adequate description to identify the parcel upon which the assessed valuation is being protested.

Section 6. Amends section 77-3517 to restore the Tax Commissioner's authority to review homestead exemption applications for any information that he or she deems necessary to determine whether an application is in compliance with the homestead exemption statutes. Prior to this legislation the Tax Commissioner was limited only to verifying the income qualification.

Section 7. Amends section 77-5007 to authorize the Tax Equalization and Review Commission to hear appeals by the Tax Commissioner or Property Tax Administrator regarding a final decision of a county board of equalization relating to the exemption of real and personal property from property taxes.

Section 8. Amends section 77-5013 by exempting the Tax Commissioner and the Property Tax Administrator from having to pay a filing fee for appeals to the Tax Equalization and Review Commission.

Sections 9 and 10. Amend sections 77-5016 and 77-5018 and requires the Tax Equalization and Review Commission to electronically publish their decisions and orders within seven days of issuance, on a web site maintained by the commission which is to be accessible by the general public.

The Tax Commissioner or the Property Tax Administrator has thirty days after a final decision of the commission to appeal the decision to the Court of Appeals.

Section 11. Amends section 77-5019 to provide judicial review for any party aggrieved by a final decision of the commission that is going to be appealed by the Tax Commissioner or Property Tax Administrator.

Section 12. Repealer.

Section 13. Emergency Clause.

LB 1048. This legislation allows opportunities for private developers to develop, own and operate renewable energy facilities for the export of wind energy from the state. Legislation became effective on July 15, 2010.

Section 1. Amends section 13-518 to allow funds received from nameplate capacity tax for the first five years to be considered non-restricted funds for budget purposes.

Sections 2 through 9. These sections pertain to the duties of the Power Review Board, requirements of the Department of Aeronautics, eminent domain and application requirements to develop and operate a renewable energy facility.

Section 10. Amends section 77-105 to include all personal property needed in the generation of electricity using wind as the fuel source.

Section 11. Amends section 77-202 to exempt any property used directly in the generation of electricity using wind as the fuel source.

Personal property used directly in the generation of electricity includes but is not limited to, wind turbines, rotors and blades, towers, trackers, generating equipment, transmission components, substations, supporting structures or racks, inverters, and other system components such as wiring, control systems, switchgears, and generator step-up transformers.

Section 12. Nameplate capacity tax replaces the property tax.

Section 13. Definitions.

Section 14. The owner of a wind energy generation facility shall annually pay the nameplate capacity of the wind turbine multiplied by a tax rate of three thousand five hundred eighteen dollars per megawatt.

The presence of a wind generation facility or supporting infrastructure shall not be a factor in the assessment, determination of actual value, or classification of the real property underlying or adjacent to the facility or infrastructure.

The tax will be collected by the Department of Revenue.

Any property tax imposed upon a wind energy generation facility prior to the effective date of this act which is greater than the amount that would have been due under this act shall be credited against any nameplate capacity tax due after January 1, 2010 until fully utilized.

The nameplate capacity tax for the first calendar year shall be prorated based upon the number of days remaining in the calendar year after the turbine is commissioned. When a turbine is decommissioned, the nameplate capacity tax will be prorated based upon the number of days in the calendar year during which the turbine was not decommissioned or was operational.

On March 1 of each year, the owner of a wind energy generation facility shall file with the Department of revenue a report on the nameplate capacity for the previous calendar year. The nameplate capacity tax shall be due the following April 1 and shall be delinquent if not paid on a quarterly basis starting April 1 and each quarter thereafter. Delinquent quarterly payments shall draw interest at the rate determined by the Tax Commissioner.

Failure to file the nameplate capacity report by March 1, and failure to pay the taxes due or underpayment of taxes shall result in a penalty of five percent of the amount due being imposed for each quarter the report is late or the tax payment is delinquent. The penalty shall not exceed ten thousand dollars.

The Department of Revenue shall enforce the reporting and collecting of the nameplate capacity tax and shall promulgate rules and regulations for implementation and enforcement.

The Department of Revenue shall separately identify the proceeds from the nameplate capacity tax and shall pay all proceeds over to the county treasurer of the county where the facility is located within thirty days after receipt.

Section 15. The county treasurer shall distribute the proceeds of the nameplate capacity tax using the same allocation formula he or she uses to distribute property taxes to the political subdivisions in the tax district or tax districts in which the wind energy generation facility is situated .

The Department of Revenue shall not retain any funds from the nameplate capacity tax.

Section 16. School budgets shall include revenues received from the nameplate capacity tax.

Section 17. Revisor Assignments.

Section 18. Repealers.

LB 1071. This legislation is the K-12 technical bill for 2010, contains the emergency clause and has various operative and effective dates. Legislation contained the emergency clause and became effective on April 15, 2010.

Section 1. Amends section 13-509 to repeal the assessor's requirement to certify to the State Department of Education the taxable real and personal property valuations for all school districts. This section became effective on April 15, 2010.

Sections 2 through 43. All other sections pertain to the Department of Education, school districts, learning community, and community colleges.

Section 44. Revisor Assignments.

Section 45. Operative dates.

Sections 46 through 48. Repealers

Section 49. Emergency Clause.