

LEGISLATURE OF NEBRASKA  
ONE HUNDRED SEVENTH LEGISLATURE  
FIRST SESSION

**LEGISLATIVE BILL 179**

Introduced by Linehan, 39.

Read first time January 08, 2021

Committee:

1 A BILL FOR AN ACT relating to county assessors; to amend sections  
2 23-3201, 23-3202, 23-3203, 23-3204, 23-3209, 77-115, and 77-1339,  
3 Reissue Revised Statutes of Nebraska, and sections 23-405 and  
4 23-2518, Revised Statutes Cumulative Supplement, 2020; to terminate  
5 the terms of elected county assessors; to provide for appointment of  
6 county assessors; to harmonize provisions; to provide operative  
7 dates; to repeal the original sections; and to outright repeal  
8 section 32-519, Reissue Revised Statutes of Nebraska.  
9 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 23-405, Revised Statutes Cumulative Supplement,  
2 2020, is amended to read:

3 23-405 (1) The commission shall consist of five members who shall be  
4 in sympathy with the application of merit principles to public  
5 employment. No member of the commission shall be a member of any local,  
6 state, or national committee of a political party or an officer or member  
7 of a committee in any partisan political club or organization.

8 (2) The members of the commission shall be as follows: (a) Two  
9 elected officers selected from the offices of and elected by the county  
10 commissioners, clerk, ~~assessor~~, treasurer, public defender, register of  
11 deeds, clerk of the district court, engineer, and sheriff, being of  
12 opposite political parties if possible, and each party shall separately  
13 select its own member, (b) two full-time permanent county employees, and  
14 (c) one public member holding no public or political office. The initial  
15 two such employees shall be selected by the two elected officers referred  
16 to in subdivision (a) of this subdivision as follows: Any such employee  
17 who is at least twenty-one years of age may submit his or her name as a  
18 candidate to the elected officer of the political party with which the  
19 employee is registered who shall then select one commission member from  
20 such list of names. The four members of the commission shall then select  
21 the public member. The commission shall establish employee election  
22 procedures which shall provide that all county employees subject to the  
23 County Civil Service Commission Act may vote and, if not less than  
24 twenty-one years of age, be candidates for a member of the commission.  
25 One employee member of the commission shall be a Democrat elected by the  
26 Democrat-registered employees subject to the County Civil Service  
27 Commission Act and one employee member of the commission shall be a  
28 Republican elected by the Republican-registered employees subject to the  
29 County Civil Service Commission Act. An employee otherwise eligible to  
30 vote and be a candidate for the office of employee member of the  
31 commission, but who is not registered as either a Democrat or a

1 Republican, may become eligible to vote, and become a candidate for the  
2 office of employee member of the commission by making a declaration that  
3 he or she desires to vote for such a member of the commission, or be a  
4 candidate for such office, and, in the same declaration, designating the  
5 party, Democrat or Republican, with which he or she desires to be  
6 affiliated for this purpose. After making such declaration, that employee  
7 shall have the same right to vote for a candidate, and be a candidate for  
8 the office of employee member of the commission as if the employee were a  
9 registered member of the party so designated in the declaration. The  
10 manner, form, and contents of such declaration shall be initially  
11 established by the two elected officials referred to in subdivision (2)  
12 (a) of this section, subject to modification by the commission after it  
13 has been fully formed.

14 (3) The initial term of office of (a) the two elected officers shall  
15 be three years from May 21, 1971; (b) the initial term of office of the  
16 county employees shall be two years from May 21, 1971; and (c) the  
17 initial term of the public member shall be three years from May 21, 1971.

18 (4) At the expiration of the initial term of office, a successor  
19 member shall be elected or appointed as provided in the County Civil  
20 Service Commission Act for a term of three years. Membership on the  
21 commission of any member shall terminate upon the resignation of any  
22 member or at such time as the member no longer complies with the  
23 qualifications for election or appointment to the commission. If a  
24 member's term terminates prior to the expiration of the term for which  
25 the member was elected or appointed, the commission shall appoint a  
26 successor complying with the same qualifications for the unexpired term.

27 Sec. 2. Section 23-2518, Revised Statutes Cumulative Supplement,  
28 2020, is amended to read:

29 23-2518 For purposes of the County Civil Service Act:

30 (1) Appointing authority means elected officials and appointed  
31 department directors authorized to make appointments in the county

1 service;

2 (2) Board of county commissioners means the board of commissioners  
3 of any county with a population of one hundred fifty thousand or more but  
4 less than four hundred thousand inhabitants as determined by the most  
5 recent federal decennial census;

6 (3) Classified service means the positions in the county service to  
7 which the act applies;

8 (4) County personnel officer means the employee designated by the  
9 board of county commissioners to administer the act;

10 (5) Department means a functional unit of the county government  
11 headed by an elected official or established by the board of county  
12 commissioners;

13 (6) Deputy means an individual who serves as the first assistant to  
14 and at the pleasure of an elected official;

15 (7) Elected official means an officer elected by the popular vote of  
16 the people and known as the county attorney, public defender, county  
17 sheriff, county treasurer, clerk of the district court, register of  
18 deeds, county clerk, ~~county assessor,~~ or county surveyor;

19 (8) Internal Revenue Code means the Internal Revenue Code as defined  
20 in section 49-801.01;

21 (9) Political subdivision means a village, city of the second class,  
22 city of the first class, city of the primary class, city of the  
23 metropolitan class, county, school district, public power district, or  
24 any other unit of local government including entities created pursuant to  
25 the Interlocal Cooperation Act or the Joint Public Agency Act. Political  
26 subdivision does not include a contractor with the county;

27 (10) State means the State of Nebraska;

28 (11) Straight-time rate of pay means the rate of pay in effect on  
29 the date of transfer of employees stated in the resolution by the county  
30 board requesting the transfer; and

31 (12) Transferred employee means an employee of the state or a

1 political subdivision transferred to the county pursuant to a request for  
2 such transfer made by the county under section 23-2518.01.

3 Sec. 3. Section 23-3201, Reissue Revised Statutes of Nebraska, is  
4 amended to read:

5 23-3201 (1)(a) Except as provided in subdivision (b) of this  
6 section and section 22-417, (i) (1) each county having a population of  
7 more than three thousand five hundred inhabitants and having more than  
8 one thousand two hundred tax returns in any tax year shall have an  
9 elected county assessor and (ii) (2) each other county shall have an  
10 elected county assessor or shall have the county clerk serve as county  
11 assessor as determined by the registered voters of the county. The term  
12 of every elected county assessor shall terminate on January 1, 2023.  
13 There shall be no election of county assessors in 2022 and no question  
14 placed on the ballot in 2022 regarding the election of a county assessor.  
15 The county board of every county which has an elected county assessor  
16 shall, prior to January 1, 2023, appoint a county assessor or designate  
17 the county clerk to serve as county assessor as provided in subsection  
18 (2) of this section beginning January 1, 2023. Any vacancy in the office  
19 of an elected county assessor prior to January 1, 2023, shall be filled  
20 by the county board for the remainder of the term in accordance with  
21 section 32-519.

22 (b) Except as provided in section 22-417, beginning January 1, 2023,  
23 (i) each county having a population of more than three thousand five  
24 hundred inhabitants and having more than one thousand two hundred tax  
25 returns in any tax year shall have a county assessor appointed by the  
26 county board and (ii) each other county shall have a county assessor or  
27 shall have the county clerk serve as county assessor as determined by the  
28 county board.

29 (2) The county assessor shall work full time. The and his or her  
30 office shall be separate from that of the county clerk except in counties  
31 which do not have elect a full-time assessor.

1           (3) For purposes of sections 23-3201 to 23-3210, county assessor  
2 ~~means shall mean~~ a county assessor or a county clerk who is the ex  
3 officio county assessor. For the performance of the duties as county  
4 assessor, the county clerk shall receive such additional salary as may be  
5 fixed by the county board.

6           Sec. 4. Section 23-3202, Reissue Revised Statutes of Nebraska, is  
7 amended to read:

8           23-3202 No person shall be eligible to ~~file for,~~ be appointed to, or  
9 hold the office of county assessor or serve as deputy assessor in any  
10 county of this state unless such person ~~he or she~~ holds a county assessor  
11 certificate issued pursuant to section 77-422.

12           Sec. 5. Section 23-3203, Reissue Revised Statutes of Nebraska, is  
13 amended to read:

14           23-3203 No person shall be eligible to file for, assume, or be  
15 appointed to the office of county clerk acting as ex officio county  
16 assessor unless such person ~~he or she~~ holds a county assessor certificate  
17 issued pursuant to section 77-422.

18           Sec. 6. Section 23-3204, Reissue Revised Statutes of Nebraska, is  
19 amended to read:

20           23-3204 A county assessor need not be a resident of the county when  
21 appointed ~~he or she files for election~~ as county assessor, but a county  
22 assessor shall reside in a county for which such assessor ~~he or she~~ holds  
23 office.

24           Sec. 7. Section 23-3209, Reissue Revised Statutes of Nebraska, is  
25 amended to read:

26           23-3209 Any county assessor, ~~elected or appointed,~~ who willfully  
27 neglects or refuses in whole or in part to perform the duties required by  
28 law in the assessment of property for taxation shall be answerable in  
29 damages to a political subdivision or any person thereby injured up to  
30 the limits of the his or her official bond of the county assessor.

31           Sec. 8. Section 77-115, Reissue Revised Statutes of Nebraska, is

1 amended to read:

2 77-115 County assessor includes a ~~an elected or appointed~~ county  
3 assessor or a county clerk who is an ex officio county assessor.

4 Sec. 9. Section 77-1339, Reissue Revised Statutes of Nebraska, is  
5 amended to read:

6 77-1339 (1) Any two or more counties may enter into an agreement for  
7 joint or cooperative performance of the assessment function.

8 (2) Such agreement shall provide for:

9 (a) The division, merger, or consolidation of administrative  
10 functions between or among the parties, or the performance thereof by one  
11 county on behalf of all the parties;

12 (b) The financing of the joint or cooperative undertaking;

13 (c) The rights and responsibilities of the parties with respect to  
14 the direction and supervision of work to be performed under the  
15 agreement;

16 (d) The duration of the agreement and procedures for amendment or  
17 termination thereof; and

18 (e) Any other necessary or appropriate matters.

19 (3) The agreement may provide for the suspension of the powers and  
20 duties of the office of county assessor in any one or more of the  
21 parties.

22 (4) Unless the agreement provides for the performance of the  
23 assessment function by the assessor of one county for and on behalf of  
24 all other counties party thereto, the agreement shall prescribe the  
25 manner of selecting ~~electing~~ the assessor, and the employees of the  
26 office, who shall serve pursuant to the agreement. Each county party to  
27 the agreement shall be represented in the procedure for choosing such  
28 assessor. No person shall be appointed assessor pursuant to an agreement  
29 who could not be so appointed for a single county. Except to the extent  
30 made necessary by the multicounty character of the assessment agency,  
31 qualifications for employment as assessor or in the assessment agency and

1 terms and conditions of work shall be similar to those for the personnel  
2 of a single county assessment agency. Any county may include in any one  
3 or more of its employee benefit programs an assessor serving pursuant to  
4 an agreement made under this section and the employees of the assessment  
5 agency. As nearly as practicable, such inclusion shall be on the same  
6 basis as for similar employees of a single county only. An agreement  
7 providing for the joint or cooperative performance of the assessment  
8 function may provide for such assessor and employee coverage in county  
9 employee benefit programs.

10 (5) No agreement made pursuant to the provisions of this section  
11 shall take effect until it has been approved in writing by the Tax  
12 Commissioner.

13 (6) Copies of any agreement made pursuant to the provisions of this  
14 section, and of any amendment thereto, shall be filed in the office of  
15 the Tax Commissioner and county board of the counties involved.

16 Sec. 10. Sections 1, 2, and 12 of this act become operative on  
17 January 1, 2023. The other sections of this act become operative on their  
18 effective date.

19 Sec. 11. Original sections 23-3201, 23-3202, 23-3203, 23-3204,  
20 23-3209, 77-115, and 77-1339, Reissue Revised Statutes of Nebraska, are  
21 repealed.

22 Sec. 12. Original sections 23-405 and 23-2518, Revised Statutes  
23 Cumulative Supplement, 2020, are repealed.

24 Sec. 13. The following section is outright repealed: Section  
25 32-519, Reissue Revised Statutes of Nebraska.