

**79-1604. Abstract of assessment rolls for state director of property valuation; forms; valuation of certain motor vehicles credited as supplementary assessments.** Immediately after the completion of the labors of the hearing officer or county or district hearing panel, the county clerk shall prepare an abstract of the assessment rolls of the county and forward it to the director of property valuation on or before July 15. Said abstract shall be made in the form prescribed by the director of property valuation and shall give the information asked by the director of property valuation under the various subjects fully and completely as required. The director shall have authority to prescribe a statewide database format. The abstract on motor vehicles will include only those motor vehicles assessed as of the date the abstract is prepared previous to mailing to the director of property valuation. Any motor vehicles acquired, purchased, traded or sold during the time the abstract is being prepared and until September 1, will be assessed and added or subtracted from the original assessment allowing an additional valuation to the abstracted figure on motor vehicles. After the levy is set according to law, valuations of motor vehicles would be credited as supplementary assessments are now credited.

**History:** L. 1876, ch. 34, § 76; L. 1877, ch. 40, § 1; L. 1909, ch. 243, § 8; R.S. 1923, § 79-1604; L. 1971, ch. 292, § 2; L. 1992, ch. 282, § 8; Jan. 1, 1993.