

LEGISLATIVE BILL 1100

Approved by the Governor March 28, 1972

Introduced by Revenue Interim Study Committee, J. W. Burbach, 19th District, Chairman; Calvin F. Carsten, 2nd District; Leslie A. Stull, 49th District; Walter H. Epke, 24th District; Jerome Warner, 25th District; Willard H. Waldo, 31st District

AN ACT to amend sections 60-1603, 77-1202, 77-1238, 77-1239, 77-1239.02, and 77-1241, Revised Statutes Supplement, 1969, relating to taxation of motor vehicles; to provide for taxation of mobile homes and cabin trailers as prescribed; to repeal the original sections, and also sections 60-1606 to 60-1607, Revised Statutes Supplement, 1969.

Be it enacted by the people of the State of Nebraska,

Section 1. That section 60-1603, Revised Statutes Supplement, 1969, be amended to read as follows:

60-1603. Every owner of such a cabin trailer or mobile home shall make application for a permit to the county treasurer of the county in which such cabin trailer or mobile home is located for a period of thirty days or more. The application shall contain a statement of the name, post-office address and place of residence of the applicant, a description of the cabin trailer or mobile home, including the name of the maker, the number, if any, affixed or assigned thereto by the manufacturer, the width and length of the vehicle, the year, model and the trade name or other designation given thereto by the manufacturer, if any, the exact location of the cabin trailer or mobile home at the time of application, the date of purchase of the cabin trailer or mobile home by applicant and the total purchase price of the cabin trailer or mobile home including the value of all personal or real property traded to seller. Cabin trailer or mobile home permits required by sections 60-1601 to 60-1613 shall be issued by the county treasurer in the same manner as motor vehicle licenses, as provided in sections 60-301 to 60-344, except as otherwise herein expressly provided. Every applicant for permit, at the time of making such application, shall exhibit to the county treasurer the certificate of title or a copy thereof or a bill of sale for such cabin trailer or mobile home. ~~Contemporaneously--with--such application,--the~~ The applicant shall pay a permit fee in the amount of two dollars, which shall be distributed in

the same manner as all other motor vehicle license fees. Application for such permit or a renewal thereof as prescribed in section 60-1605 must be made on forms prescribed by the Tax Commissioner and furnished by the county treasurer assessor. A copy of such application for permit or renewal shall be forwarded to the Tax Commissioner within thirty days after it is received by the assessor and the total purchase price set forth in such application shall be used by the Tax Commissioner, along with all other information available, to prepare the schedule of actual values required by section 77-1239. With each initial application, but not a renewal as prescribed in section 60-1605, the assessor may require the application to be accompanied by a copy of the sales contract for the purchase of the cabin trailer for which permit is being applied for or may require a sworn affidavit as to the total purchase price of such unit. ~~Effective January 1, 1970, a duplicate copy of all permit applications shall be forwarded by the county treasurer to the county assessor. Effective January 1, 1971, such purchase price, date of original purchase and date of purchase by applicant shall be used by the assessor to determine the actual value for tax purposes of a cabin trailer in the manner hereinafter prescribed and shall be used by the assessor in his appraisal of actual value for tax purposes of a mobile home in the manner hereinafter prescribed. The assessed valuation shall be determined pursuant to section 77-204. All cabin trailer tax for a current calendar year shall be due on assessment day of that year and delinquent on the following March 1. A cabin trailer purchased or brought into the state during a current calendar year shall pay a pro-rata tax based upon its total yearly tax divided by the number of months remaining in the year at the time of purchase or entry into the state in the same manner as prescribed for motor vehicles. Such pro-rata tax shall be due at the time application for permit is made. No cabin trailer permit or renewal thereof as required in sections 60-1604 to 60-1613 shall be issued unless all taxes due are paid in full. All mobile home taxes shall be due and delinquent in the same manner as personal property taxes in the state. No mobile home permit or renewal thereof as required in sections 60-1604 to 60-1613 shall be issued until all taxes due on such mobile home are paid in full. No mobile home shall be moved within or without the state until all taxes due or to become due on such mobile home by reason of its being in the county on assessment day are paid in full.~~ Upon proper application being made and the payment of the permit fee and all tax due, the applicant shall be issued a permit plate and a registration certificate.

Sec. 2. That section 77-1202, Revised Statutes Supplement, 1969, be amended to read as follows:

77-1202. Personal property, except such as is required by law to be listed and assessed otherwise, shall be listed and assessed in the county, precinct, township, city, village and school district where the owner resides. Property having local situs, such as grain elevators, lumber yards or any established business shall be listed and assessed at the place of such situs. Motor vehicles, cabin trailers and mobile homes, aircraft, and other personal property connected therewith shall be listed and taxed in the county, precinct, township, city, village, and school district where such property is stored and kept for the greater portion of the calendar year. Each motor vehicle, except cabin trailers and mobile homes, used or owned by any student shall be listed and taxed at the place of residence of such student, if different from the place at which he is attending school. Personal property held by an executor, administrator, or trustee under a testamentary trust appointed by a Nebraska court, and not distributed on the date of assessment, shall be separately listed by the executor, administrator, or trustee at the place where the deceased person owning such property resided if in this state. If the deceased person was a nonresident of Nebraska, such property shall be separately listed at the place where such property was subject to taxation at the date of death of the deceased. Personal property held by any personal representative acting in a fiduciary capacity shall be separately listed by such personal representative at the place where the beneficial owner of such property resides or last resided if in this state. If such beneficial owner was a nonresident of Nebraska, such property shall be separately listed at the place where such property was subject to taxation in this state at the time of creation of the fiduciary relationship.

Sec. 3. That section 77-1238, Revised Statutes Supplement, 1969, be amended to read as follows:

77-1238. As used in sections 77-1239 to 77-1242.02, unless the context otherwise requires:

(1) Motor vehicle shall mean every motor vehicle, and trailer, cabin trailer and mobile home, as defined in sections 60-1601 and 60-1601.01, subject to the payment of registration fees, permit fees, or ad valorem taxes under the laws of this state;

(2) Taxing unit shall mean counties, townships, cities, villages, school districts, junior college districts, municipal universities, and all other

subdivisions of the state and all governmental agencies, clothed with the power of levying or providing for the levy of general or special taxes;

(3) Registration year shall mean the period from January 1 through December 31 of each year;

(4) Motor vehicle tax shall mean a tax imposed upon motor vehicles in lieu of an ad valorem tax; and

(5) Dealer's vehicles on hand shall mean such motor vehicles as are owned and held for resale by motor vehicle dealers.

Sec. 4. That section 77-1239, Revised Statutes Supplement, 1969, be amended to read as follows:

77-1239. The Tax Commissioner shall prepare a schedule of actual values upon the several types of motor vehicles already manufactured or being manufactured, except dealer's vehicles on hand, in accordance with section 77-201; Provided, that in preparation of the schedule of actual values of cabin trailers, mobile homes, and motor homes the Tax Commissioner shall deduct the value of household goods which are included in the value of such vehicle and which are exempt from taxation pursuant to section 77-202 (1) (d).

Sec. 5. That section 77-1239.02, Revised Statutes Supplement, 1969, be amended to read as follows:

77-1239.02. The Tax Commissioner shall certify the schedule of values to the county assessor of each county on or before August 1 of each year. Throughout the year as new makes and models of motor vehicles are available to Nebraska residents, the Tax Commissioner shall prepare a schedule of values for such motor vehicles, except dealer's vehicles on hand, and certify such schedule to the several county assessors. ~~Such schedule of values shall be prepared in the manner provided by section 77-1236.~~

Sec. 6. That section 77-1241, Revised Statutes Supplement, 1969, be amended to read as follows:

77-1241. All taxes on motor vehicles, except motor vehicle taxes as provided by sections 77-1239 to 77-1242.02, shall be due and payable in a single payment on November 1 of the year in which they may be assessed and shall become delinquent on December 1 thereafter. Motor vehicle taxes shall not become due until application is made for registration of the motor vehicle but may be paid at any time subsequent to November 1 of

the year prior to the year of registration. When motor vehicle taxes on cabin trailers or mobile homes, which have been computed pursuant to section 77-1240 have not been paid on or prior to the last day of December of the year for which the tax has been assessed, the tax due shall then become delinquent, and it shall be the duty of the county assessor to determine that cabin trailers or mobile homes for which such delinquent motor vehicle taxes remain unpaid are yet in possession of the person in whose name such motor vehicle taxes were computed, and to certify to the county treasurer that such taxes are due and delinquent and shall be collected.

Upon receipt of such certification, the county treasurer shall notify the owner of each such cabin trailer or mobile home of the amount of such delinquent motor vehicle tax and shall forthwith proceed with the collection thereof. The notice shall also recite that unless the entire tax is paid within thirty days from date of notice, distress warrant will be issued therefor.

Sec. 7. That original sections 60-1603, 77-1202, 77-1238, 77-1239, 77-1239.02, and 77-1241, Revised Statutes Supplement, 1969, and also sections 60-1606 to 60-1607, Revised Statutes Supplement, 1969, are repealed.