

LEGISLATURE OF NEBRASKA  
ONE HUNDRED FIFTH LEGISLATURE  
FIRST SESSION

**LEGISLATIVE BILL 236**

Introduced by Erdman, 47.

Read first time January 11, 2017

Committee: Revenue

- 1 A BILL FOR AN ACT relating to revenue and taxation; to amend section
- 2 77-132, Revised Statutes Cumulative Supplement, 2016; to change
- 3 provisions relating to the inclusion of multiple lots in one parcel;
- 4 and to repeal the original section.
- 5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-132, Revised Statutes Cumulative Supplement,  
2 2016, is amended to read:

3 77-132 (1) Parcel means a contiguous tract of land determined by its  
4 boundaries, under the same ownership, and in the same tax district and  
5 section. Parcel also means an improvement on leased land.

6 (2) If all or several lots in the same block are owned by the same  
7 person and are contained in the same subdivision and the same tax  
8 district, they may be included in one parcel.

9 (3) If two or more vacant or unimproved lots in the same subdivision  
10 and the same tax district are owned by the same person and are held for  
11 sale or resale, such lots ~~may shall~~ be included in one parcel if elected  
12 to be treated as one parcel by the owner. Such election shall be made  
13 annually by filing an application with the county assessor by December  
14 31. Such lots shall not be included in one parcel if property taxes or  
15 special assessments on such lots are certified but not yet due, due, or  
16 delinquent or if property taxes or special assessments on such lots have  
17 been sold at a tax sale. The property owner and county treasurer shall  
18 certify that no property taxes or special assessments on the lots are  
19 certified but not yet due, due, or delinquent and that no property taxes  
20 or special assessments on the lots have been sold at a tax sale. Failure  
21 to provide such certification shall cause the election application under  
22 this subsection to be denied by the county assessor.

23 (4) For purposes of this section, subdivision means the common  
24 overall plan or approved preliminary plat.

25 Sec. 2. Original section 77-132, Revised Statutes Cumulative  
26 Supplement, 2016, is repealed.