

LEGISLATURE OF NEBRASKA  
ONE HUNDRED FOURTH LEGISLATURE  
SECOND SESSION

**LEGISLATIVE BILL 995**

Introduced by Davis, 43.

Read first time January 15, 2016

Committee: Revenue

1 A BILL FOR AN ACT relating to revenue and taxation; to amend sections  
2 46-294.03, 77-201, 77-1507.01, 77-5023, 79-1016, and 79-1036,  
3 Reissue Revised Statutes of Nebraska, and sections 77-1327, 77-1359,  
4 77-1371, and 77-5022, Revised Statutes Cumulative Supplement, 2014;  
5 to repeal provisions relating to the special valuation of  
6 agricultural land; to provide for agricultural value of agricultural  
7 land; to harmonize provisions; to provide an operative date; to  
8 repeal the original sections; and to outright repeal sections  
9 77-1343, 77-1344, 77-1345, 77-1345.01, 77-1346, and 77-1347.01,  
10 Reissue Revised Statutes of Nebraska, and section 77-1347, Revised  
11 Statutes Cumulative Supplement, 2014.  
12 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 46-294.03, Reissue Revised Statutes of Nebraska,  
2 is amended to read:

3 46-294.03 For purposes of assessment pursuant to sections 77-1359  
4 and 77-1343 ~~to 77-1363~~, neither the temporary transfer or change of an  
5 appropriation nor any resulting land-use changes on the land to which the  
6 appropriation was appurtenant prior to the transfer or change shall cause  
7 the land to be reclassified to a lower value use or the valuation of the  
8 land to be reduced, but the land may be reclassified to a higher value  
9 use and its valuation may be increased if a higher value use is made of  
10 the land while the temporary transfer or change is in effect. Land from  
11 which an appropriation has been permanently transferred shall be  
12 classified and valued for tax purposes in accordance with the use of the  
13 land after the transfer.

14 Sec. 2. Section 77-201, Reissue Revised Statutes of Nebraska, is  
15 amended to read:

16 77-201 (1) Except as provided in subsections (2) and (3) ~~through (4)~~  
17 of this section, all real property in this state, not expressly exempt  
18 therefrom, shall be subject to taxation and shall be valued at its actual  
19 value.

20 (2) Agricultural land and horticultural land as defined in section  
21 77-1359 shall constitute a separate and distinct class of property for  
22 purposes of property taxation, shall be subject to taxation, unless  
23 expressly exempt from taxation, and shall be valued at seventy-five  
24 percent of its agricultural actual value as defined in section 77-1359.

25 ~~(3) Agricultural land and horticultural land actively devoted to~~  
26 ~~agricultural or horticultural purposes which has value for purposes other~~  
27 ~~than agricultural or horticultural uses and which meets the~~  
28 ~~qualifications for special valuation under section 77-1344 shall~~  
29 ~~constitute a separate and distinct class of property for purposes of~~  
30 ~~property taxation, shall be subject to taxation, and shall be valued for~~  
31 ~~taxation at seventy-five percent of its special value as defined in~~

1 ~~section 77-1343.~~

2 (3 4) Historically significant real property which meets the  
3 qualifications for historic rehabilitation valuation under sections  
4 77-1385 to 77-1394 shall be valued for taxation as provided in such  
5 sections.

6 (4 5) Tangible personal property, not including motor vehicles  
7 registered for operation on the highways of this state, shall constitute  
8 a separate and distinct class of property for purposes of property  
9 taxation, shall be subject to taxation, unless expressly exempt from  
10 taxation, and shall be valued at its net book value. Tangible personal  
11 property transferred as a gift or devise or as part of a transaction  
12 which is not a purchase shall be subject to taxation based upon the date  
13 the property was acquired by the previous owner and at the previous  
14 owner's Nebraska adjusted basis. Tangible personal property acquired as  
15 replacement property for converted property shall be subject to taxation  
16 based upon the date the converted property was acquired and at the  
17 Nebraska adjusted basis of the converted property unless insurance  
18 proceeds are payable by reason of the conversion. For purposes of this  
19 subsection, (a) converted property means tangible personal property which  
20 is compulsorily or involuntarily converted as a result of its destruction  
21 in whole or in part, theft, seizure, requisition, or condemnation, or the  
22 threat or imminence thereof, and no gain or loss is recognized for  
23 federal or state income tax purposes by the holder of the property as a  
24 result of the conversion and (b) replacement property means tangible  
25 personal property acquired within two years after the close of the  
26 calendar year in which tangible personal property was converted and which  
27 is, except for date of construction or manufacture, substantially the  
28 same as the converted property.

29 Sec. 3. Section 77-1327, Revised Statutes Cumulative Supplement,  
30 2014, is amended to read:

31 77-1327 (1) It is the intent of the Legislature that accurate and

1 comprehensive information be developed by the Property Tax Administrator  
2 and made accessible to the taxing officials and property owners in order  
3 to ensure the uniformity and proportionality of the assessments of real  
4 property valuations in the state in accordance with law and to provide  
5 the statistical and narrative reports pursuant to section 77-5027.

6 (2) All transactions of real property for which the statement  
7 required in section 76-214 is filed shall be available for development of  
8 a sales file by the Property Tax Administrator. All transactions with  
9 stated consideration of more than one hundred dollars or upon which more  
10 than two dollars and twenty-five cents in documentary stamp taxes are  
11 paid shall be considered sales. All sales shall be deemed to be arm's  
12 length transactions unless determined to be otherwise under  
13 professionally accepted mass appraisal techniques. The Department of  
14 Revenue shall not overturn a determination made by a county assessor  
15 regarding the qualification of a sale unless the department reviews the  
16 sale and determines through the review that the determination made by the  
17 county assessor is incorrect.

18 (3) The Property Tax Administrator annually shall make and issue  
19 comprehensive assessment ratio studies of the average level of  
20 assessment, the degree of assessment uniformity, and the overall  
21 compliance with assessment requirements for each major class of real  
22 property subject to the property tax in each county. The comprehensive  
23 assessment ratio studies shall be developed in compliance with  
24 professionally accepted mass appraisal techniques and shall employ such  
25 statistical analysis as deemed appropriate by the Property Tax  
26 Administrator, including measures of central tendency and dispersion. The  
27 comprehensive assessment ratio studies shall be based upon the sales file  
28 as developed in subsection (2) of this section and shall be used by the  
29 Property Tax Administrator for the analysis of the level of value and  
30 quality of assessment for purposes of section 77-5027 and by the Property  
31 Tax Administrator in establishing the adjusted valuations required by

1 section 79-1016. Such studies may also be used by assessing officials in  
2 establishing assessed valuations.

3 (4) For purposes of determining the level of value of agricultural  
4 and horticultural land ~~subject to special valuation under sections~~  
5 ~~77-1343 to 77-1347.01~~, the Property Tax Administrator shall annually make  
6 and issue a comprehensive study developed in compliance with  
7 professionally accepted mass appraisal techniques to establish the level  
8 of value if in his or her opinion the level of value cannot be developed  
9 through the use of the comprehensive assessment ratio studies developed  
10 in subsection (3) of this section.

11 (5) County assessors and other taxing officials shall electronically  
12 report data on the assessed valuation and other features of the property  
13 assessment process for such periods and in such form and content as the  
14 Property Tax Administrator shall deem appropriate. The Property Tax  
15 Administrator shall so construct and maintain the system used to collect  
16 and analyze the data to enable him or her to make intracounty comparisons  
17 of assessed valuation, including school districts and other political  
18 subdivisions, as well as intercounty comparisons of assessed valuation,  
19 including school districts and other political subdivisions. The Property  
20 Tax Administrator shall include analysis of real property sales pursuant  
21 to land contracts and similar transfers at the time of execution of the  
22 contract or similar transfer.

23 Sec. 4. Section 77-1359, Revised Statutes Cumulative Supplement,  
24 2014, is amended to read:

25 77-1359 The Legislature finds and declares that agricultural land  
26 and horticultural land shall be a separate and distinct class of real  
27 property for purposes of assessment. The assessed value of agricultural  
28 land and horticultural land shall not be uniform and proportionate with  
29 all other real property, but the assessed value shall be uniform and  
30 proportionate within the class of agricultural land and horticultural  
31 land.

1 For purposes of this section and section 77-1363:

2 (1) Agricultural land and horticultural land means a parcel of land,  
3 excluding land associated with a building or enclosed structure located  
4 on the parcel, which is primarily used for agricultural or horticultural  
5 purposes, including wasteland lying in or adjacent to and in common  
6 ownership or management with other agricultural land and horticultural  
7 land;

8 (2) Agricultural or horticultural purposes means used for the  
9 commercial production of any plant or animal product in a raw or  
10 unprocessed state that is derived from the science and art of  
11 agriculture, aquaculture, or horticulture. Agricultural or horticultural  
12 purposes includes the following uses of land:

13 (a) Land retained or protected for future agricultural or  
14 horticultural purposes under a conservation easement approved as required  
15 by section 76-2,112, as provided in the Conservation and Preservation  
16 Easements Act except when the parcel or a portion thereof is being used  
17 for purposes other than agricultural or horticultural purposes; and

18 (b) Land enrolled in a federal or state program in which payments  
19 are received for removing such land from agricultural or horticultural  
20 production;

21 (3) Agricultural value means the actual value of land for  
22 agricultural and horticultural purposes or uses without regard to the  
23 actual value the land would have for other purposes or uses.

24 (4 ~~3~~) Farm home site means land contiguous to a farm site which  
25 includes an inhabitable residence and improvements used for residential  
26 purposes and which is located outside of urban areas or outside a platted  
27 and zoned subdivision; and

28 (5 ~~4~~) Farm site means the portion of land contiguous to land  
29 actively devoted to agriculture which includes improvements that are  
30 agricultural or horticultural in nature, including any uninhabitable or  
31 unimproved farm home site.

1           Sec. 5. Section 77-1371, Revised Statutes Cumulative Supplement,  
2 2014, is amended to read:

3           77-1371 Comparable sales are recent sales of properties that are  
4 similar to the property being assessed in significant physical,  
5 functional, and location characteristics and in their contribution to  
6 value. When using comparable sales in determining actual value of an  
7 individual property under the sales comparison approach provided in  
8 section 77-112, the following guidelines shall be considered in  
9 determining what constitutes a comparable sale:

10           (1) Whether the sale was financed by the seller and included any  
11 special financing considerations or the value of improvements;

12           (2) Whether zoning affected the sale price of the property;

13           (3) For sales of agricultural land or horticultural land as defined  
14 in section 77-1359, whether a premium was paid to acquire property. A  
15 premium may be paid when proximity or tax consequences cause the buyer to  
16 pay more than actual value for agricultural land or horticultural land;

17           (4) Whether sales or transfers made in connection with foreclosure,  
18 bankruptcy, or condemnations, in lieu of foreclosure, or in consideration  
19 of other legal actions should be excluded from comparable sales analysis  
20 as not reflecting current market value;

21           (5) Whether sales between family members within the third degree of  
22 consanguinity include considerations that fail to reflect current market  
23 value;

24           (6) Whether sales to or from federal or state agencies or local  
25 political subdivisions reflect current market value;

26           (7) Whether sales of undivided interests in real property or parcels  
27 less than forty acres or sales conveying only a portion of the unit  
28 assessed reflect current market value;

29           (8) Whether sales or transfers of property in exchange for other  
30 real estate, stocks, bonds, or other personal property reflect current  
31 market value;

1 (9) Whether deeds recorded for transfers of convenience, transfers  
2 of title to cemetery lots, mineral rights, and rights of easement reflect  
3 current market value;

4 (10) Whether sales or transfers of property involving railroads or  
5 other public utility corporations reflect current market value;

6 (11) Whether sales of property substantially improved subsequent to  
7 assessment and prior to sale should be adjusted to reflect current market  
8 value or eliminated from such analysis;

9 (12) For agricultural land or horticultural land as defined in  
10 section 77-1359 ~~which is or has been receiving the special valuation~~  
11 ~~pursuant to sections 77-1343 to 77-1347.01~~, whether the sale price  
12 reflects a value which the land has for purposes or uses other than as  
13 agricultural land or horticultural land and therefore ~~therefor~~ does not  
14 reflect agricultural ~~current market~~ value of other agricultural land or  
15 horticultural land;

16 (13) Whether sales or transfers of property are in a similar market  
17 area and have similar characteristics to the property being assessed; and

18 (14) For agricultural land and horticultural land as defined in  
19 section 77-1359 which is within a class or subclass of irrigated cropland  
20 pursuant to section 77-1363, whether the difference in well capacity or  
21 in water availability due to federal, state, or local regulatory actions  
22 or limited source affected the sale price of the property. If data on  
23 current well capacity or current water availability is not available from  
24 a federal, state, or local government entity, this subdivision shall not  
25 be used to determine what constitutes a comparable sale.

26 The Property Tax Administrator may issue guidelines for assessing  
27 officials for use in determining what constitutes a comparable sale.  
28 Guidelines shall take into account the factors listed in this section and  
29 other relevant factors as prescribed by the Property Tax Administrator.

30 Sec. 6. Section 77-1507.01, Reissue Revised Statutes of Nebraska, is  
31 amended to read:

1           77-1507.01 Any person otherwise having a right to appeal may  
2 petition the Tax Equalization and Review Commission in accordance with  
3 section 77-5013, on or before December 31 of each year, to determine the  
4 actual value or agricultural ~~special~~ value of real property for that year  
5 if a failure to give notice prevented timely filing of a protest or  
6 appeal provided for in sections 77-1501 to 77-1510.

7           Sec. 7. Section 77-5022, Revised Statutes Cumulative Supplement,  
8 2014, is amended to read:

9           77-5022 The commission shall annually equalize the assessed value ~~or~~  
10 ~~special value~~ of all real property as submitted by the county assessors  
11 on the abstracts of assessments and equalize the values of real property  
12 that is valued by the state. The commission shall have the power to  
13 recess from time to time until the equalization process is complete.  
14 Meetings held pursuant to this section may be held by means of  
15 videoconference or telephone conference.

16           Sec. 8. Section 77-5023, Reissue Revised Statutes of Nebraska, is  
17 amended to read:

18           77-5023 (1) Pursuant to section 77-5022, the commission shall have  
19 the power to increase or decrease the value of a class or subclass of  
20 real property in any county or taxing authority or of real property  
21 valued by the state so that all classes or subclasses of real property in  
22 all counties fall within an acceptable range.

23           (2) An acceptable range is the percentage of variation from a  
24 standard for valuation as measured by an established indicator of central  
25 tendency of assessment. Acceptable ranges are: (a) For agricultural land  
26 and horticultural land as defined in section 77-1359, sixty-nine to  
27 seventy-five percent of agricultural actual value as defined in section  
28 77-1359; and (b) for lands receiving special valuation, sixty-nine to  
29 seventy-five percent of special valuation as defined in section 77-1343;  
30 ~~and (c) for all other real property, ninety-two to one hundred percent of~~  
31 actual value.

1           (3) Any increase or decrease shall cause the level of value  
2 determined by the commission to be at the midpoint of the applicable  
3 acceptable range.

4           (4) Any decrease or increase to a subclass of property shall also  
5 cause the level of value determined by the commission for the class from  
6 which the subclass is drawn to be within the applicable acceptable range.

7           (5) Whether or not the level of value determined by the commission  
8 falls within an acceptable range or at the midpoint of an acceptable  
9 range may be determined to a reasonable degree of certainty relying upon  
10 generally accepted mass appraisal techniques.

11           Sec. 9. Section 79-1016, Reissue Revised Statutes of Nebraska, is  
12 amended to read:

13           79-1016 (1) On or before August 25, the county assessor shall  
14 certify to the Property Tax Administrator the total taxable value by  
15 school district in the county for the current assessment year on forms  
16 prescribed by the Tax Commissioner. The county assessor may amend the  
17 filing for changes made to the taxable valuation of the school district  
18 in the county if corrections or errors on the original certification are  
19 discovered. Amendments shall be certified to the Property Tax  
20 Administrator on or before September 30.

21           (2) On or before October 10, the Property Tax Administrator shall  
22 compute and certify to the State Department of Education the adjusted  
23 valuation for the current assessment year for each class of property in  
24 each school district and each local system. The adjusted valuation of  
25 property for each school district and each local system, for purposes of  
26 determining state aid pursuant to the Tax Equity and Educational  
27 Opportunities Support Act, shall reflect as nearly as possible state aid  
28 value as defined in subsection (3) of this section. The Property Tax  
29 Administrator shall notify each school district and each local system of  
30 its adjusted valuation for the current assessment year by class of  
31 property on or before October 10. Establishment of the adjusted valuation

1 shall be based on the taxable value certified by the county assessor for  
2 each school district in the county adjusted by the determination of the  
3 level of value for each school district from an analysis of the  
4 comprehensive assessment ratio study or other studies developed by the  
5 Property Tax Administrator, in compliance with professionally accepted  
6 mass appraisal techniques, as required by section 77-1327. The Tax  
7 Commissioner shall adopt and promulgate rules and regulations setting  
8 forth standards for the determination of level of value for state aid  
9 purposes.

10 (3) For purposes of this section, state aid value means:

11 (a) For real property other than agricultural and horticultural  
12 land, ninety-six percent of actual value;

13 (b) For agricultural and horticultural land, seventy-two percent of  
14 agricultural actual value as provided in sections 77-1359 and ~~to~~ 77-1363-  
15 ~~For agricultural and horticultural land that receives special valuation~~  
16 ~~pursuant to section 77-1344, seventy-two percent of special valuation as~~  
17 ~~defined in section 77-1343; and~~

18 (c) For personal property, the net book value as defined in section  
19 77-120.

20 (4) On or before November 10, any local system may file with the Tax  
21 Commissioner written objections to the adjusted valuations prepared by  
22 the Property Tax Administrator, stating the reasons why such adjusted  
23 valuations are not the valuations required by subsection (3) of this  
24 section. The Tax Commissioner shall fix a time for a hearing. Either  
25 party shall be permitted to introduce any evidence in reference thereto.  
26 On or before January 1, the Tax Commissioner shall enter a written order  
27 modifying or declining to modify, in whole or in part, the adjusted  
28 valuations and shall certify the order to the State Department of  
29 Education. Modification by the Tax Commissioner shall be based upon the  
30 evidence introduced at hearing and shall not be limited to the  
31 modification requested in the written objections or at hearing. A copy of

1 the written order shall be mailed to the local system within seven days  
2 after the date of the order. The written order of the Tax Commissioner  
3 may be appealed within thirty days after the date of the order to the Tax  
4 Equalization and Review Commission in accordance with section 77-5013.

5 (5) On or before November 10, any local system or county official  
6 may file with the Tax Commissioner a written request for a nonappealable  
7 correction of the adjusted valuation due to clerical error as defined in  
8 section 77-128 ~~or, for agricultural and horticultural land, assessed~~  
9 ~~value changes by reason of land qualified or disqualified for special use~~  
10 ~~valuation pursuant to sections 77-1343 to 77-1347.01.~~ On or before the  
11 following January 1, the Tax Commissioner shall approve or deny the  
12 request and, if approved, certify the corrected adjusted valuations  
13 resulting from such action to the State Department of Education.

14 (6) On or before May 31 of the year following the certification of  
15 adjusted valuation pursuant to subsection (2) of this section, any local  
16 system or county official may file with the Tax Commissioner a written  
17 request for a nonappealable correction of the adjusted valuation due to  
18 changes to the tax list that change the assessed value of taxable  
19 property. Upon the filing of the written request, the Tax Commissioner  
20 shall require the county assessor to recertify the taxable valuation by  
21 school district in the county on forms prescribed by the Tax  
22 Commissioner. The recertified valuation shall be the valuation that was  
23 certified on the tax list, pursuant to section 77-1613, increased or  
24 decreased by changes to the tax list that change the assessed value of  
25 taxable property in the school district in the county in the prior  
26 assessment year. On or before the following July 31, the Tax Commissioner  
27 shall approve or deny the request and, if approved, certify the corrected  
28 adjusted valuations resulting from such action to the State Department of  
29 Education.

30 (7) No injunction shall be granted restraining the distribution of  
31 state aid based upon the adjusted valuations pursuant to this section.

1           (8) A school district whose state aid is to be calculated pursuant  
2 to subsection (5) of this section and whose state aid payment is  
3 postponed as a result of failure to calculate state aid pursuant to such  
4 subsection may apply to the state board for lump-sum payment of such  
5 postponed state aid. Such application may be for any amount up to one  
6 hundred percent of the postponed state aid. The state board may grant the  
7 entire amount applied for or any portion of such amount. The state board  
8 shall notify the Director of Administrative Services of the amount of  
9 funds to be paid in a lump sum and the reduced amount of the monthly  
10 payments. The Director of Administrative Services shall, at the time of  
11 the next state aid payment made pursuant to section 79-1022, draw a  
12 warrant for the lump-sum amount from appropriated funds and forward such  
13 warrant to the district.

14           Sec. 10. Section 79-1036, Reissue Revised Statutes of Nebraska, is  
15 amended to read:

16           79-1036 (1) In making the apportionment under section 79-1035, the  
17 Commissioner of Education shall distribute from the school fund for  
18 school purposes, to any and all learning communities and school districts  
19 which are not members of a learning community, in which there are  
20 situated school lands which have not been sold and transferred by deed or  
21 saline lands owned by the state, which lands are being used for a public  
22 purpose, an amount in lieu of tax money that would be raised by school  
23 district levies and learning community common levies for which the  
24 proceeds are distributed to member school districts pursuant to sections  
25 79-1073 and 79-1073.01 if such lands were taxable, to be ascertained in  
26 accordance with subsection (2) of this section, except that:

27           (a) For Class I districts or portions thereof which are affiliated  
28 and in which there are situated school or saline lands, 38.6207 percent  
29 of the in lieu of land tax money calculated pursuant to subsection (2) of  
30 this section, based on the affiliated school system tax levy computed  
31 pursuant to section 79-1077, shall be distributed to the affiliated high

1 school district and the remainder shall be distributed to the Class I  
2 district;

3 (b) For Class I districts or portions thereof which are part of a  
4 Class VI district which offers instruction in grades nine through twelve  
5 and in which there are situated school or saline lands, 38.6207 percent  
6 of the in lieu of land tax money calculated pursuant to subsection (2) of  
7 this section, based on the Class VI school system levy computed pursuant  
8 to section 79-1078, shall be distributed to the Class VI district and the  
9 remainder shall be distributed to the Class I district;

10 (c) For Class I districts or portions thereof which are part of a  
11 Class VI district which offers instruction in grades seven through twelve  
12 and in which there are situated school or saline lands, 55.1724 percent  
13 of the in lieu of land tax money calculated pursuant to subsection (2) of  
14 this section, based on the Class VI school system levy computed pursuant  
15 to section 79-1078, shall be distributed to the Class VI district and the  
16 remainder shall be distributed to the Class I district; and

17 (d) For Class I districts or portions thereof which are part of a  
18 Class VI district which offers instruction in grades six through twelve  
19 and in which there are situated school or saline lands, 62.0690 percent  
20 of the in lieu of land tax money calculated pursuant to subsection (2) of  
21 this section, based on the Class VI school system levy computed pursuant  
22 to section 79-1078, shall be distributed to the Class VI district and the  
23 remainder shall be distributed to the Class I district.

24 (2) The county assessor shall certify to the Commissioner of  
25 Education the tax levies of each school district and learning community  
26 in which school land or saline land is located and the last appraised  
27 value of such school land, which value shall be the same percentage of  
28 the appraised value as the percentage of the assessed value is of  
29 agricultural ~~market~~ value in subsection (2) of section 77-201 for the  
30 purpose of applying the applicable tax levies for each district and  
31 learning community in determining the distribution to the districts of

1 such amounts. The school board of any school district and the learning  
2 community coordinating council of any learning community in which there  
3 is located any leased or undeeded school land or saline land subject to  
4 this section may appeal to the Board of Educational Lands and Funds for a  
5 reappraisalment of such school land if such school board or learning  
6 community coordinating council deems the land not appraised in proportion  
7 to the value of adjoining land of the same or similar value. The Board of  
8 Educational Lands and Funds shall proceed to investigate the facts  
9 involved in such appeal and, if the contention of the school board or  
10 learning community coordinating council is correct, make the proper  
11 reappraisalment. The value calculation in this subsection shall be used by  
12 the Commissioner of Education for making distributions in each school  
13 fiscal year.

14 Sec. 11. This act becomes operative on January 1, 2017.

15 Sec. 12. Original sections 46-294.03, 77-201, 77-1507.01, 77-5023,  
16 79-1016, and 79-1036, Reissue Revised Statutes of Nebraska, and sections  
17 77-1327, 77-1359, 77-1371, and 77-5022, Revised Statutes Cumulative  
18 Supplement, 2014, are repealed.

19 Sec. 13. The following sections are outright repealed: Sections  
20 77-1343, 77-1344, 77-1345, 77-1345.01, 77-1346, and 77-1347.01, Reissue  
21 Revised Statutes of Nebraska, and section 77-1347, Revised Statutes  
22 Cumulative Supplement, 2014.