Introduced by Erdman, 47.

Read first time January 11, 2017

Committee: Revenue

A BILL FOR AN ACT relating to revenue and taxation; to amend section
77-132, Revised Statutes Cumulative Supplement, 2016; to change
provisions relating to the inclusion of multiple lots in one parcel;
and to repeal the original section.

Be it enacted by the people of the State of Nebraska,
Section 1. Section 77-132, Revised Statutes Cumulative Supplement, 2016, is amended to read:

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

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

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

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

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 Original section 77-132, Revised Statutes Cumulative Supplement, 2016, is repealed.