

ONE HUNDRED NINTH LEGISLATURE - SECOND SESSION - 2026
COMMITTEE STATEMENT
LB834

Hearing Date: Wednesday January 21, 2026
Committee On: Revenue
Introducer: Kauth
One Liner: Change provisions relating to county assessors, the Property Tax Administrator, real property assessments, taxes levied in counties, delinquent taxes owed to counties, remission of sales and use taxes, and mobile homes

Roll Call Vote - Final Committee Action:
Advanced to General File

Vote Results:

Aye: 8 Senators von Gillern, Bostar, Dungan, Ibach, Jacobson, Kauth, Murman, Sorrentino
Nay:
Absent:
Present Not Voting:

Testimony:

Proponents:

Senator Kathleen Kauth
Jon Cannon
Valery Bell

Terry Keebler

Representing:

Opening Presenter
Nebraska Association of County Officials
Nebraska Association of County Treasurers,
Nebraska Association of County Officials
Nebraska Association of County Officials, Nebraska
Association of County Assessors

Opponents:

Representing:

Neutral:

Representing:

* ADA Accommodation Written Testimony

Summary of purpose and/or changes:

LB 834 amends and creates Neb. Rev. Stats. to allow for the hiring of Deputy County Assessors, and change the threshold of what date real property assessment must be done (dates vary based on a county population threshold) from one hundred and fifty thousand inhabitants to one hundred thousand inhabitants.

Section 1. Amends Neb. Rev. Stat. § 23-3201 to harmonize provisions with Section 2 of the bill.

Section 2. Adds a new statute authorizing the county board to appoint a deputy county assessor when needed; requires the appointment be in writing; requires the same oath as the county assessor; and allows the deputy to act in



the absence of the county assessor except when acting on behalf of another office.

Section 3. Amends Neb. Rev. Stat. § 77-123 to change the date of assessment population threshold from one hundred and fifty thousand to one hundred thousand inhabitants.

Section 4. Amends Neb. Rev. Stat. § 77-421 to establish requirements for requesting a certification examination for deputy county assessor in a “pressing need” situation.

Section 5. Amends Neb. Rev. Stat. § 77-1301 to change the date of assessment population threshold from one hundred and fifty thousand to one hundred thousand inhabitants.

Section 6. Amends Neb. Rev. Stat. § 77-1303 to change the date of assessment population threshold from one hundred and fifty thousand to one hundred thousand inhabitants.

Section 7. Amends Neb. Rev. Stat. § 77-1311 to change the date of assessment population threshold from one hundred and fifty thousand to one hundred thousand inhabitants.

Section 8. Amends Neb. Rev. Stat. § 77-1311.03 to change the date of assessment population threshold from one hundred and fifty thousand to one hundred thousand inhabitants.

Section 9. Amends Neb. Rev. Stat. § 77-1315 to change the date of assessment population threshold from one hundred and fifty thousand to one hundred thousand inhabitants.

Section 10. Amends Neb. Rev. Stat. § 77-1315.01 to change the date of assessment population threshold from one hundred and fifty thousand to one hundred thousand inhabitants.

Section 11. Amends Neb. Rev. Stat. § 77-1318 to change the date of assessment population threshold from one hundred and fifty thousand to one hundred thousand inhabitants.

Section 12. Amends Neb. Rev. Stat. § 77-1502 to change the date of assessment population threshold from one hundred and fifty thousand to one hundred thousand inhabitants.

Section 13. Amends Neb. Rev. Stat. § 77-1507 to change the date of assessment population threshold from one hundred and fifty thousand to one hundred thousand inhabitants.

Section 14. Amends Neb. Rev. Stat. § 77-1514 to change the date of assessment population threshold from one hundred and fifty thousand to one hundred thousand inhabitants.

Section 15. Amends Neb. Rev. Stat. § 77-1613 to remove from the annual assessment book required of county assessors the amount of property tax credits not reimbursed by the state.

Section 16. Amends Neb. Rev. Stat. § 77-1701 to change the requirement that the annual statement of the county treasurer include all political subdivisions to just include counties, cities, and villages.

Section 17. Amends Neb. Rev. Stat. § 77-1739 to remove real estate taxes levied on a mobile home, cabin trailer, manufactured home, or similar property assessed and taxed as improvements to leased land to harmonize with current statutes.

Section 18. Amends Neb. Rev. Stat. § 77-1862 to remove real estate taxes levied on a mobile home, cabin trailer,



manufactured home, or similar property assessed and taxed as improvements to leased land to harmonize with current statutes.

Section 19. Amends Neb. Rev. Stat. § 77-2703 to change the population threshold from one hundred and fifty thousand to one hundred thousand inhabitants regarding remittance of a sales and use tax collection fee to be credited to the Department of Revenue Enforcement Fund.

Section 20. Amends Neb. Rev. Stat. § 77-3706 to provide cleanup language regarding taxation of mobile homes.

Section 21. Amends Neb. Rev. Stat. § 77-3707 to provide cleanup language regarding taxation of mobile homes and eliminates an annual fee.

Section 22. Amends Neb. Rev. Stat. § 77-5027 to change the population threshold from one hundred and fifty thousand to one hundred thousand inhabitants regarding delivery of Property Tax Administrator reports required under the Tax Equalization and Review Commission Act.

Section 23. Repealer.

R. Brad von Gillern, Chairperson

