

LEGISLATURE OF NEBRASKA
ONE HUNDRED NINTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 834

FINAL READING

Introduced by Kauth, 31.

Read first time January 08, 2026

Committee: Revenue

1 A BILL FOR AN ACT relating to property; to amend sections 23-3201,
2 69-2303, 69-2308, 76-14,109, 77-123, 77-421, 77-1303, 77-1311,
3 77-1315, 77-1315.01, 77-1318, 77-1507, 77-1739, 77-1862, 77-3706,
4 77-3707, and 77-5027, Reissue Revised Statutes of Nebraska, sections
5 60-149, 69-2302, 77-1311.03, 77-1502, and 77-1514, Revised Statutes
6 Cumulative Supplement, 2024, and sections 60-166, 77-1301, 77-1613,
7 77-1701, and 77-2703, Revised Statutes Supplement, 2025; to redefine
8 a term; to provide for the appointment of deputy county assessors;
9 to provide for certificates of title for mobile homes as prescribed;
10 to change provisions relating to certain property and define and
11 redefine terms under the Disposition of Personal Property Landlord
12 and Tenant Act; to provide for certain certification examinations
13 for county assessors as prescribed; to provide powers and duties to
14 the Property Tax Administrator; to change the duties of certain
15 county assessors; to change provisions relating to real property
16 assessments; to change the deadline for reporting certain
17 improvements to real property; to change provisions relating to the
18 preparation of tax lists; to change the required contents of
19 statements for taxes levied in counties; to change provisions
20 relating to the cancellation and extinguishment of certain
21 delinquent taxes; to change provisions relating to remitting certain
22 sales and use taxes; to eliminate a fee and change certain

1 application provisions relating to mobile homes; to change
2 provisions relating to certain annual reports and opinions provided
3 by the Property Tax Administrator; to eliminate obsolete provisions;
4 to harmonize provisions; and to repeal the original sections.

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

1 **Section 1.** Section 23-3201, Reissue Revised Statutes of Nebraska, is
2 amended to read:

3 23-3201 (1) Except as provided in section 22-417, (a) ~~(1)~~ each
4 county having a population of more than three thousand five hundred
5 inhabitants and having more than one thousand two hundred tax returns in
6 any tax year shall have an elected county assessor and (b) ~~(2)~~ each other
7 county shall have an elected county assessor or shall have the county
8 clerk serve as county assessor as determined by the registered voters of
9 the county in accordance with section 32-519.

10 (2) The county assessor shall work full time and his or her office
11 shall be separate from that of the county clerk except in counties which
12 do not elect a full-time assessor.

13 (3) For purposes of sections 23-3201 to 23-3210 and section 2 of
14 this act, county assessor shall mean a county assessor or a county clerk
15 who is the ex officio county assessor. For the performance of the duties
16 as county assessor, the county clerk shall receive such additional salary
17 as may be fixed by the county board.

18 **Sec. 2.** (1) When authorized by the county board, the county
19 assessor may appoint one or more deputies for whose acts he or she will
20 be responsible. The county assessor may not appoint the county treasurer,
21 sheriff, clerk, or surveyor as deputy.

22 (2) The appointment shall be in writing and revocable in writing by
23 the county assessor. Both the appointment and revocation shall be filed
24 and kept in the office of the county clerk.

25 (3) The deputy shall take the same oath as the county assessor,
26 which shall be endorsed upon and filed with the certificate of
27 appointment. The county assessor may require a bond of the deputy.

28 (4) In the absence or disability of the county assessor, the deputy
29 shall perform the duties of the county assessor pertaining to the office,
30 but when the county assessor is required to act in conjunction with or in
31 place of another officer, the deputy shall not act in the place of the

1 county assessor.

2 **Sec. 3.** Section 60-149, Revised Statutes Cumulative Supplement,
3 2024, is amended to read:

4 60-149 (1)(a) If a certificate of title has previously been issued
5 for a vehicle in this state, the application for a new certificate of
6 title shall be accompanied by the certificate of title duly assigned
7 except as otherwise provided in the Motor Vehicle Certificate of Title
8 Act.

9 (b) Except for manufactured homes or mobile homes as provided in
10 subsection (2) of this section, if a certificate of title has not
11 previously been issued for the vehicle in this state or if a certificate
12 of title is unavailable, the application shall be accompanied by:

13 (i) A manufacturer's or importer's certificate except as otherwise
14 provided in subdivision (viii) of this subdivision;

15 (ii) A duly certified copy of the manufacturer's or importer's
16 certificate;

17 (iii) An affidavit by the owner affirming ownership in the case of
18 an all-terrain vehicle, a utility-type vehicle, or a minibike;

19 (iv) A certificate of title from another state;

20 (v) A court order issued by a court of record, a manufacturer's
21 certificate of origin, or an assigned registration certificate, if the
22 law of the state from which the vehicle was brought into this state does
23 not have a certificate of title law;

24 (vi) Evidence of ownership as provided for in section 30-24,125,
25 sections 52-601.01 to 52-605, sections 60-1901 to 60-1911, or sections
26 60-2401 to 60-2411;

27 (vii) Documentation prescribed in section 60-142.01, 60-142.02,
28 60-142.04, 60-142.05, 60-142.09, or 60-142.11 or documentation of
29 compliance with section 76-1607;

30 (viii) A manufacturer's or importer's certificate and an affidavit
31 by the owner affirming ownership in the case of a minitruck;

1 (ix) In the case of a motor vehicle, a trailer, an all-terrain
2 vehicle, a utility-type vehicle, or a minibike, an affidavit by the
3 holder of a motor vehicle auction dealer's license as described in
4 subdivision (11) of section 60-1406 affirming that the certificate of
5 title is unavailable and that the vehicle (A) is a salvage vehicle
6 through payment of a total loss settlement, (B) is a salvage vehicle
7 purchased by the auction dealer, or (C) has been donated to an
8 organization operating under section 501(c)(3) of the Internal Revenue
9 Code as defined in section 49-801.01; or

10 (x) A United States Government Certificate to Obtain Title to a
11 Vehicle.

12 (c) If the application for a certificate of title in this state is
13 accompanied by a valid certificate of title issued by another state which
14 meets that state's requirements for transfer of ownership, then the
15 application may be accepted by this state.

16 (d) If a certificate of title has not previously been issued for the
17 vehicle in this state and the applicant is unable to provide such
18 documentation, the applicant may apply for a bonded certificate of title
19 as prescribed in section 60-167.

20 (2)(a) If the application for a certificate of title for a
21 manufactured home or a mobile home is being made in accordance with
22 subdivision (4)(b) of section 60-137 or if the certificate of title for a
23 manufactured home or a mobile home is unavailable, the application shall
24 be accompanied by proof of ownership in the form of:

25 (i) A duly assigned manufacturer's or importer's certificate;

26 (ii) A certificate of title from another state;

27 (iii) A court order issued by a court of record;

28 (iv) Evidence of ownership as provided for in the Disposition of
29 Personal Property Landlord and Tenant Act or section 30-24,125, sections
30 52-601.01 to 52-605, sections 60-1901 to 60-1911, or sections 60-2401 to
31 60-2411 , or documentation of compliance with section 76-1607; or

1 (v) Assessment records for the manufactured home or mobile home from
2 the county assessor and an affidavit by the owner affirming ownership.

3 (b) If the applicant cannot produce proof of ownership described in
4 subdivision (a) of this subsection, he or she may submit to the
5 department such evidence as he or she may have, and the department may
6 thereupon, if it finds the evidence sufficient, issue the certificate of
7 title or authorize the county treasurer to issue a certificate of title,
8 as the case may be.

9 (3) For purposes of this section, certificate of title includes a
10 salvage certificate, a salvage branded certificate of title, or any other
11 document of ownership issued by another state or jurisdiction for a
12 salvage vehicle. Only a salvage branded certificate of title shall be
13 issued to any vehicle conveyed upon a salvage certificate, a salvage
14 branded certificate of title, or any other document of ownership issued
15 by another state or jurisdiction for a salvage vehicle. A previously
16 salvage branded certificate of title may be issued if, prior to
17 application, the applicant's vehicle has been repaired and inspected as
18 provided in section 60-146.

19 (4) The county treasurer shall retain the evidence of title
20 presented by the applicant and on which the certificate of title is
21 issued.

22 (5)(a) If an affidavit is submitted under subdivision (1)(b)(ix) of
23 this section, the holder of a motor vehicle auction dealer's license
24 shall certify that (i) it has made at least two written attempts and has
25 been unable to obtain the properly endorsed certificate of title to the
26 property noted in the affidavit from the owner and (ii) thirty days have
27 expired after the mailing of a written notice regarding the intended
28 disposition of the property noted in the affidavit by certified mail,
29 return receipt requested, to the last-known address of the owner and to
30 any lien or security interest holder of record of the property noted in
31 the affidavit.

1 (b) The notice under subdivision (5)(a)(ii) of this section shall
2 contain a description of the property noted in the affidavit and a
3 statement that title to the property noted in the affidavit shall vest in
4 the holder of the motor vehicle auction dealer's license thirty days
5 after the date such notice was mailed.

6 (c) The mailing of notice and the expiration of thirty days under
7 subdivision (5)(a)(ii) of this section shall extinguish any lien or
8 security interest of a lienholder or security interest holder in the
9 property noted in the affidavit, unless the lienholder or security
10 interest holder has claimed such property within such thirty-day period.
11 The holder of a motor vehicle auction dealer's license shall transfer
12 possession of the property noted in the affidavit to the lienholder or
13 security interest holder claiming such property.

14 **Sec. 4.** Section 60-166, Revised Statutes Supplement, 2025, is
15 amended to read:

16 60-166 (1)(a) This subsection applies prior to the implementation
17 date designated by the Director of Motor Vehicles pursuant to subsection
18 (2) of section 60-1508.

19 (b) In the event of (i) the transfer of ownership of a vehicle by
20 operation of law as upon inheritance, devise, bequest, order in
21 bankruptcy, insolvency, replevin, or execution sale or as provided in
22 sections 30-24,125, 52-601.01 to 52-605, 60-1901 to 60-1911, and 60-2401
23 to 60-2411, (ii) the engine of a vehicle being replaced by another
24 engine, (iii) a vehicle being sold to satisfy storage or repair charges
25 or under section 76-1607, or (iv) repossession being had upon default in
26 performance of the terms of a chattel mortgage, trust receipt,
27 conditional sales contract, or other like agreement, the county treasurer
28 of any county or the department, upon the surrender of the prior
29 certificate of title or the manufacturer's or importer's certificate, or
30 when that is not possible, upon presentation of satisfactory proof of
31 ownership and right of possession to such vehicle, and upon payment of

1 the appropriate fee and the presentation of an application for
2 certificate of title, may issue to the applicant a certificate of title
3 thereto.

4 (2)(a) This subsection applies beginning on the implementation date
5 designated by the director pursuant to subsection (2) of section 60-1508.

6 (b) In the event of (i) the transfer of ownership of a vehicle by
7 operation of law as upon inheritance, devise, bequest, order in
8 bankruptcy, insolvency, replevin, or execution sale or as provided in the
9 Disposition of Personal Property Landlord and Tenant Act or section
10 30-24,125, sections 52-601.01 to 52-605, sections 60-1901 to 60-1911, and
11 sections 60-2401 to 60-2411, (ii) the engine of a vehicle being replaced
12 by another engine, (iii) a vehicle being sold to satisfy storage or
13 repair charges or under section 76-1607, or (iv) repossession being had
14 upon default in performance of the terms of a chattel mortgage, trust
15 receipt, conditional sales contract, or other like agreement, and upon
16 acceptance of an electronic certificate of title record after
17 repossession, in addition to the title requirements in this section, the
18 county treasurer of any county or the department, upon the surrender of
19 the prior certificate of title or the manufacturer's or importer's
20 certificate, or when that is not possible, upon presentation of
21 satisfactory proof of ownership and right of possession to such vehicle,
22 and upon payment of the appropriate fee and the presentation of an
23 application for certificate of title, may issue to the applicant a
24 certificate of title thereto.

25 (3) If the prior certificate of title issued for such vehicle
26 provided for joint ownership with right of survivorship, a new
27 certificate of title shall be issued to a subsequent purchaser upon the
28 assignment of the prior certificate of title by the surviving owner and
29 presentation of satisfactory proof of death of the deceased owner.

30 (4) Only an affidavit by the person or agent of the person to whom
31 possession of such vehicle has so passed, setting forth facts entitling

1 him or her to such possession and ownership, together with a copy of a
2 court order or an instrument upon which such claim of possession and
3 ownership is founded, shall be considered satisfactory proof of ownership
4 and right of possession, except that if the applicant cannot produce such
5 proof of ownership, he or she may submit to the department such evidence
6 as he or she may have, and the department may thereupon, if it finds the
7 evidence sufficient, issue the certificate of title or authorize any
8 county treasurer to issue a certificate of title, as the case may be.

9 (5) If from the records of the county treasurer or the department
10 there appear to be any liens on such vehicle, such certificate of title
11 shall comply with section 60-164, 60-165, or 60-165.02 regarding such
12 liens unless the application is accompanied by proper evidence of their
13 satisfaction or extinction.

14 **Sec. 5.** Section 69-2302, Revised Statutes Cumulative Supplement,
15 2024, is amended to read:

16 69-2302 For purposes of the Disposition of Personal Property
17 Landlord and Tenant Act:

18 (1) Landlord means the owner, lessor, or sublessor of furnished or
19 unfurnished premises, including self-service storage units or facilities,
20 for rent or his or her agent or successor in interest;

21 (2) Mobile home has the same meaning as in section 76-1463;

22 (3) Mobile home park has the same meaning as in section 76-1464;

23 (4) Mobile home space has the same meaning as in section 76-1465;

24 (5) ~~(2)~~ Owner means one or more persons, jointly or severally, in
25 whom is vested (a) all or part of the legal title to property or (b) all
26 or part of the beneficial ownership and a right to present use and
27 enjoyment of premises and shall include a mortgagee in possession;

28 (6) Personal property means movable property not affixed to land.
29 Personal property includes, but is not limited to, goods, wares,
30 merchandise, motor vehicles, mobile homes, watercraft, household items,
31 and furnishings;

1 ~~(7)~~ ~~(3)~~ Premises means:

2 (a) ~~A~~ a dwelling unit as defined in section 76-1410 ~~or section~~
3 ~~76-1459~~ or a distinct portion of a dwelling unit, the facilities and
4 appurtenances in such dwelling unit, and the grounds, areas, and
5 facilities held out for the use of tenants generally or the use of which
6 is promised to the tenants;

7 ~~(b)~~ A mobile home space or mobile home park; or

8 ~~(c)~~ Self-service ~~(b) self-service~~ storage units or facilities;

9 ~~(8)~~ ~~(4)~~ Reasonable belief means the knowledge or belief a prudent
10 person should have without making an investigation, including any
11 investigation of public records, except that when the landlord has
12 specific information indicating that such an investigation would more
13 probably than not reveal pertinent information and the cost of such an
14 investigation would be reasonable in relation to the probable value of
15 the personal property involved, reasonable belief shall include the
16 actual knowledge or belief a prudent person would have if such
17 investigation were made;

18 ~~(9)~~ ~~(5)~~ Reasonable costs of storage includes:

19 (a) Reasonable costs actually incurred, the reasonable value of
20 labor actually provided, or both in removing personal property from its
21 original location on the vacated premises to the place of storage,
22 including disassembly and transportation; and

23 (b) Reasonable storage costs actually incurred which shall not
24 exceed the fair rental value of the space reasonably required for the
25 storage of the personal property; and

26 ~~(10)~~ ~~(6)~~ Tenant means a person entitled under a rental agreement to
27 occupy any premises for rent or storage uses to the exclusion of others
28 whether such premises are used as a dwelling unit or self-service storage
29 unit or facility or not.

30 **Sec. 6.** Section 69-2303, Reissue Revised Statutes of Nebraska, is
31 amended to read:

1 69-2303 (1) Except as otherwise provided in subsection (5) of
2 section 76-1414, when personal property remains on the premises after a
3 tenancy has terminated or expired and the premises have been vacated by
4 the tenant, the landlord shall give written notice as provided in
5 subsection (2) of this section to such tenant and to any other person the
6 landlord reasonably believes to be the owner of the property.

7 (2)(a) The notice required by subsection (1) of this section shall
8 describe the property in a manner reasonably adequate to permit the owner
9 of the property to identify it. The notice may describe all or a portion
10 of the property, but the limitation of liability provided by section
11 69-2309 shall not protect the landlord from any liability arising from
12 the disposition of property not described in the notice, except that the
13 notice need not describe the contents of any:

14 (i) Trunk a trunk, valise, box, or other container which is locked,
15 fastened, or tied in a manner which deters immediate access to its
16 contents; or

17 (ii) Mobile home which is locked in a manner which deters immediate
18 access to its interior may be described as such without describing its
19 contents.

20 (b) The notice shall state that reasonable costs of storage may be
21 charged before the property is returned, the location where the property
22 may be claimed, and the date on or before which such property must be
23 claimed.

24 (c) The date specified in the notice shall be a date not less than
25 seven days after the notice is personally delivered or, if mailed, not
26 less than fourteen days after the notice is deposited in the mail.

27 (d) The notice shall be given within six months of the date of
28 expiration of the lease of the property or the date of discovery of the
29 abandonment, whichever is later.

30 (3) The notice shall be personally delivered or sent by first-class
31 mail, postage prepaid, to the person to be notified at his or her last-

1 known address and, if there is reason to believe that the notice sent to
2 that address will not be received by him or her, also delivered or sent
3 to such other address, if any, known to the landlord at which such person
4 may reasonably be expected to receive the notice.

5 **Sec. 7.** Section 69-2308, Reissue Revised Statutes of Nebraska, is
6 amended to read:

7 69-2308 (1) If the personal property is not released pursuant to
8 section 69-2307, it shall be sold at public sale by competitive bidding,
9 except that if the landlord reasonably believes that the total resale
10 value of the property not released is less than two thousand dollars, he
11 or she may retain such property for his or her own use or dispose of it
12 in any manner he or she chooses. At such time as the decision to sell or
13 to retain is made, any locked mobile home or trunk, valise, box, or other
14 container shall be opened, if practicable, with as little damage as
15 possible, and its contents evaluated. Nothing in this section shall be
16 construed to preclude the landlord or the tenant from bidding on the
17 property at the public sale. The successful bidder's title shall be
18 subject to ownership rights, liens, and security interests which have
19 priority by law.

20 (2) Notice of the time and place of the public sale shall be given
21 by advertisement of the sale published once a week for two consecutive
22 weeks in a newspaper of general circulation in the county where the sale
23 is to be held. If there is no newspaper of general circulation in the
24 county where the sale is to be held, the advertisement shall be posted no
25 fewer than ten days before the sale in not less than six conspicuous
26 places in the neighborhood of the proposed sale. The sale shall be held
27 at the nearest suitable place to the place where the personal property is
28 held or stored. The advertisement shall include a description of the
29 goods, the name of the former tenant, and the time and place of the sale.
30 The sale shall take place no sooner than ten days after the first
31 publication. The last publication shall be no less than five days before

1 the sale is to be held. Notice of sale may be published before the last
2 of the dates specified for taking possession of the property in any
3 notice given pursuant to section 69-2303.

4 (3) The notice of the sale shall describe the property to be sold in
5 a manner reasonably adequate to permit the owner of the property to
6 identify it. The notice may describe all or a portion of the property,
7 but the limitation of liability provided by section 69-2309 shall not
8 release the landlord from any liability arising from the disposition of
9 property not described in the notice.

10 (4) After deduction of the reasonable costs of storage, advertising,
11 and sale, any proceeds of the sale not claimed by the former tenant, an
12 owner other than such tenant, or another person having an interest in the
13 proceeds shall, not later than thirty days after the date of sale, be
14 remitted to the State Treasurer for disposition pursuant to the Uniform
15 Disposition of Unclaimed Property Act. The former tenant, other owner, or
16 other person having interest in the proceeds may claim the proceeds by
17 complying with the act. If the State Treasurer pays the proceeds or any
18 part thereof to a claimant, neither the State Treasurer nor any employee
19 thereof shall be liable to any other claimant as to the amount paid.

20 **Sec. 8.** Section 76-14,109, Reissue Revised Statutes of Nebraska, is
21 amended to read:

22 76-14,109 (1) If a tenant abandons a mobile home on a mobile home
23 space, the mobile home shall ~~may~~ not be removed from the mobile home
24 space by the tenant or his or her agent without:

25 (a) A signed written authorization from the landlord granting
26 clearance for removal, showing all money due and owing paid in full; ~~or~~

27 (b) Compliance with the Disposition of Personal Property Landlord
28 and Tenant Act; or

29 (c) An ~~an~~ agreement reached with the legal owner and the landlord.

30 (2) A mobile home shall be considered to be abandoned if the tenant
31 has defaulted in rent and has, by absence of at least thirty days or by

1 words or actions, reasonably indicated an intention not to continue the
2 tenancy.

3 (3) Nothing in this section shall prohibit a landlord from removing
4 an abandoned mobile home from the mobile home space and placing it in
5 storage at the owner's expense or from utilizing any other legal remedy.

6 **Sec. 9.** Section 77-123, Reissue Revised Statutes of Nebraska, is
7 amended to read:

8 77-123 Omitted property means, for the current tax year, (1) any
9 taxable real property that was not assessed on March 19, except ~~beginning~~
10 ~~January 1, 2014,~~ in any county with a population of at least one hundred
11 ~~fifty~~ thousand inhabitants according to the most recent federal decennial
12 census, any taxable real property that was not assessed on March 25, and
13 (2) any taxable tangible personal property that was not assessed on May
14 1. Omitted property also means any taxable real or tangible personal
15 property that was not assessed for any prior tax year. Omitted property
16 does not include property exempt under subdivisions (1)(a) through (d) of
17 section 77-202, listing errors of an item of property on the assessment
18 roll of the county assessor, or clerical errors as defined in section
19 77-128.

20 **Sec. 10.** Section 77-421, Reissue Revised Statutes of Nebraska, is
21 amended to read:

22 77-421 (1) The Property Tax Administrator shall, in February, May,
23 August, and November of each year, hold an examination of applicants for
24 certification as county assessor. An applicant for the examination shall,
25 not less than ten days before an examination, present to the Property Tax
26 Administrator a written application on forms provided by the Property Tax
27 Administrator. Such application shall not be considered by the Property
28 Tax Administrator unless accompanied by a payment of a fee to the order
29 of the Tax Commissioner. The fees shall be credited to the Department of
30 Revenue Property Assessment Division Cash Fund. The amount of such fee
31 shall be determined annually by the Tax Commissioner and shall be

1 sufficient to cover the costs of the administration of the examination.
2 Such examination shall be written and shall be of such character as
3 fairly to test and determine the qualifications, fitness, and ability of
4 the person tested actually to perform the duties of county assessor. The
5 Property Tax Administrator shall prepare such examination.

6 ~~(2)(a) The (2) When the office of county assessor is vacant, the~~
7 county board may for good cause request a certification examination from
8 the Property Tax Administrator at a time different from those set out in
9 subsection (1) of this section if: -

10 (i) The office of county assessor is vacant; or

11 (ii) The county has a pressing need for a deputy county assessor.

12 (b) Such The request shall be in writing and shall state the basis
13 for the certification examination. The Property Tax Administrator shall
14 within ten days after receipt of the request for certification review the
15 request and send notice of approval or disapproval to the county board.
16 If approved, the Property Tax Administrator shall state the date, time,
17 and place of the requested certification examination.

18 (c) The Property Tax Administrator may adopt and promulgate rules
19 and regulations that specify the requirements to qualify for a pressing
20 need for a deputy county assessor under subdivision (a)(ii) of this
21 subsection.

22 **Sec. 11.** Section 77-1301, Revised Statutes Supplement, 2025, is
23 amended to read:

24 77-1301 (1) All real property in this state subject to taxation
25 shall be assessed as of January 1 at 12:01 a.m., and such assessment
26 shall be used as a basis of taxation until the next assessment unless the
27 property is damaged real property as defined in section 77-1307, in which
28 case the assessed value for the damaged real property shall be adjusted
29 as provided in sections 77-1307 to 77-1309.

30 (2) ~~In Beginning January 1, 2014, in~~ any county with a population of
31 at least one hundred ~~fifty~~ thousand inhabitants according to the most

1 recent federal decennial census, the county assessor shall provide notice
2 of preliminary valuations to real property owners on or before January 15
3 of each year. Such notice shall be (a) mailed to the taxpayer or (b)
4 published on a website maintained by the county assessor or by the
5 county.

6 (3) The county assessor shall complete the assessment of real
7 property on or before March 19 of each year, except ~~beginning January 1,~~
8 ~~2014,~~ in any county with a population of at least one hundred fifty
9 thousand inhabitants according to the most recent federal decennial
10 census, the county assessor shall complete the assessment of real
11 property on or before March 25 of each year.

12 **Sec. 12.** Section 77-1303, Reissue Revised Statutes of Nebraska, is
13 amended to read:

14 77-1303 (1) On or before March 19 of each year, the county assessor
15 or county clerk shall make up an assessment roll of the taxable real
16 property in the county, except ~~beginning January 1, 2014,~~ in any county
17 with a population of at least one hundred fifty thousand inhabitants
18 according to the most recent federal decennial census, the county
19 assessor or county clerk shall make up an assessment roll of the taxable
20 real property in the county on or before March 25.

21 (2) The county assessor or county clerk shall enter in the proper
22 column, opposite each respective parcel, the name of the owner thereof so
23 far as he or she is able to ascertain the same. The assessment roll shall
24 contain columns in which may be shown the number of acres or lots and the
25 value thereof, the improvements and the value thereof, the total value of
26 the acres or lots and improvements, and the improvements on leased lands
27 and the value and owner thereof and such other columns as may be
28 required.

29 **Sec. 13.** Section 77-1311, Reissue Revised Statutes of Nebraska, is
30 amended to read:

31 77-1311 The county assessor shall have general supervision over and

1 direction of the assessment of all property in his or her county. In
2 addition to the other duties provided by law, the county assessor shall:

3 (1) Annually revise the real property assessment for the correction
4 of errors;

5 (2) When a parcel has been assessed and thereafter part or parts are
6 transferred to a different ownership, set off and apportion to each its
7 just and equitable portion of the assessment;

8 (3) Obey all rules and regulations made under Chapter 77 and the
9 instructions and orders sent out by the Tax Commissioner and the Tax
10 Equalization and Review Commission;

11 (4) Examine the records in the office of the register of deeds and
12 county clerk for the purpose of ascertaining whether the property
13 described in producing mineral leases, contracts, and bills of sale, have
14 been fully and correctly listed and add to the assessment roll any
15 property which has been omitted;

16 (5) Prepare the assessment roll as defined in section 77-129 and
17 described in section 77-1303; and

18 (6) ~~In Beginning January 1, 2014, in~~ any county with a population of
19 at least one hundred ~~fifty~~ thousand inhabitants according to the most
20 recent federal decennial census, provide, between January 15 and March 1
21 of each year, the opportunity to real property owners to meet in person
22 with the county assessor or the county assessor's designated
23 representative. If the real property owner does not notify the county
24 assessor or the county assessor's designated representative by February 1
25 of the real property owner's intent to meet in person, the real property
26 owner waives the opportunity to meet in person with the county assessor
27 or the county assessor's designated representative. During such meetings,
28 the county assessor or the county assessor's designated representative
29 shall provide a basis for the property valuation contained in the notice
30 of preliminary valuation sent pursuant to section 77-1301 and accept any
31 information the property owner provides relevant to the property value.

1 **Sec. 14.** Section 77-1311.03, Revised Statutes Cumulative Supplement,
2 2024, is amended to read:

3 77-1311.03 On or before March 19 of each year, each county assessor
4 shall conduct a systematic inspection and review by class or subclass of
5 a portion of the taxable real property parcels in the county for the
6 purpose of achieving uniform and proportionate valuations and assuring
7 that the real property record data accurately reflects the property,
8 except ~~beginning January 1, 2014,~~ in any county with a population of at
9 least one hundred ~~fifty~~ thousand inhabitants according to the most recent
10 federal decennial census, the inspection and review shall be conducted on
11 or before March 25. The county assessor shall adjust the value of all
12 other taxable real property parcels by class or subclass in the county so
13 that the value of all real property is uniform and proportionate. The
14 county assessor shall determine the portion to be inspected and reviewed
15 each year to assure that all parcels of real property in the county have
16 been inspected and reviewed no less frequently than every six years.
17 Inspection of real property shall be completed in the manner as directed
18 by the county assessor.

19 **Sec. 15.** Section 77-1315, Reissue Revised Statutes of Nebraska, is
20 amended to read:

21 77-1315 (1)(a) Except as provided in subdivision (b) of this
22 subsection, the ~~(1)~~The county assessor shall, after March 19 and on or
23 before June 1, implement adjustments to the real property assessment roll
24 for actions of the Tax Equalization and Review Commission. ~~τ~~

25 (b) ~~In except beginning January 1, 2014,~~ in any county with a
26 population of at least one hundred ~~fifty~~ thousand inhabitants according
27 to the most recent federal decennial census, such ~~the~~ adjustments shall
28 be implemented after March 25 and on or before June 1.

29 (2) On or before June 1, in addition to the notice of preliminary
30 valuation sent pursuant to section 77-1301, the county assessor shall
31 notify the owner of record as of May 20 of every item of real property

1 which has been assessed at a value different than in the previous year.
2 Such notice shall be given by first-class mail addressed to such owner's
3 last-known address. It shall identify the item of real property and state
4 the old and new valuation, the date of convening of the county board of
5 equalization, and the dates for filing a protest.

6 (3) Immediately upon completion of the assessment roll, the county
7 assessor shall cause to be published in a newspaper of general
8 circulation in the county a certification that the assessment roll is
9 complete and notices of valuation changes have been mailed and provide
10 the final date for filing valuation protests with the county board of
11 equalization.

12 (4) The county assessor shall annually, on or before June 6, post in
13 his or her office and, as designated by the county board, mail to a
14 newspaper of general circulation and to licensed broadcast media in the
15 county the assessment ratios as found in his or her county as determined
16 by the Tax Equalization and Review Commission and any other statistical
17 measures, including, but not limited to, the assessment-to-sales ratio,
18 the coefficient of dispersion, and the price-related differential.

19 **Sec. 16.** Section 77-1315.01, Reissue Revised Statutes of Nebraska,
20 is amended to read:

21 77-1315.01 (1) After March 19 and on or before July 25 or on or
22 before August 10 in counties that have adopted a resolution to extend the
23 deadline for hearing protests under section 77-1502, the county assessor
24 shall report to the county board of equalization any overvaluation or
25 undervaluation of any real property, except ~~beginning January 1, 2014,~~ in
26 any county with a population of at least one hundred fifty thousand
27 inhabitants according to the most recent federal decennial census, the
28 report shall be made after March 25 and on or before July 25 or on or
29 before August 10 in counties that have adopted a resolution to extend the
30 deadline for hearing protests under section 77-1502. The county board of
31 equalization shall consider the report in accordance with section

1 77-1504.

2 (2) The current year's assessed valuation of any real property shall
3 not be changed by the county assessor after March 19 except by action of
4 the Tax Equalization and Review Commission or the county board of
5 equalization, except ~~beginning January 1, 2014,~~ in any county with a
6 population of at least one hundred ~~fifty~~ thousand inhabitants according
7 to the most recent federal decennial census, the current year's assessed
8 valuation of any real property shall not be changed after March 25 except
9 by action of the commission or the county board of equalization.

10 **Sec. 17.** Section 77-1318, Reissue Revised Statutes of Nebraska, is
11 amended to read:

12 77-1318 All taxes charged under section 77-1317 shall be exempt from
13 any back interest or penalty and shall be collected in the same manner as
14 other taxes levied upon real estate, except for taxes charged on
15 improvements to real property made after September 1, 1980. Interest at
16 the rate provided in section 77-207 and the following penalties and
17 interest on penalties for late reporting or failure to report such
18 improvements pursuant to section 77-1318.01 shall be collected in the
19 same manner as other taxes levied upon real property. The penalty for
20 late reporting or failure to report improvements made to real property
21 after September 1, 1980, shall be as follows: (1) A penalty of twelve
22 percent of the tax due on the improvements for each taxing period for
23 improvements voluntarily filed or reported after March 19 has passed,
24 except ~~beginning January 1, 2014,~~ in any county with a population of at
25 least one hundred ~~fifty~~ thousand inhabitants according to the most recent
26 federal decennial census, after March 25 has passed; and (2) a penalty of
27 twenty percent of the tax due on improvements for each taxing period for
28 improvements not voluntarily reported for taxation purposes after March
29 19 has passed, except ~~beginning January 1, 2014,~~ in any county with a
30 population of at least one hundred ~~fifty~~ thousand inhabitants according
31 to the most recent federal decennial census, after March 25 has passed.

1 Interest at the rate specified in section 45-104.01, as such rate may
2 from time to time be adjusted by the Legislature, shall be assessed upon
3 such penalty from the date of delinquency of the tax until paid. No
4 penalty excluding interest shall be charged in excess of one thousand
5 dollars per year. For purposes of this section, improvement shall mean
6 any new construction of or change to an item of real property as defined
7 in section 77-103.

8 Any additional taxes, penalties, or interest on penalties imposed
9 pursuant to this section may be appealed in the same manner as appeals
10 are made under section 77-1233.06.

11 **Sec. 18.** Section 77-1502, Revised Statutes Cumulative Supplement,
12 2024, is amended to read:

13 77-1502 (1) The county board of equalization shall meet for the
14 purpose of reviewing and deciding written protests filed pursuant to this
15 section beginning on or after June 1 and ending on or before July 25 of
16 each year. Protests regarding real property shall be signed and filed
17 after the county assessor's completion of the real property assessment
18 roll required by section 77-1315 and on or before June 30. For protests
19 of real property, a protest shall be filed for each parcel. Protests
20 regarding taxable tangible personal property returns filed pursuant to
21 section 77-1229 from January 1 through May 1 shall be signed and filed on
22 or before June 30. The county board in a county with a population of more
23 than one hundred thousand inhabitants based upon the most recent federal
24 decennial census may adopt a resolution to extend the deadline for
25 hearing protests from July 25 to August 10. The resolution must be
26 adopted before July 25 and it will affect the time for hearing protests
27 for that year only. By adopting such resolution, such county waives any
28 right to petition the Tax Equalization and Review Commission for
29 adjustment of a class or subclass of real property under section
30 77-1504.01 for that year.

31 (2) Each protest shall be made on a form prescribed by the Tax

1 Commissioner, signed, and filed with the county clerk of the county where
2 the property is assessed. It shall be acceptable for a county to create
3 its own form, including an electronic form, as long as the form captures
4 the information required by this subsection. The protest shall contain or
5 have attached a statement of the reason or reasons why the requested
6 change should be made, including the requested valuation, and a
7 description of the property to which the protest applies. If the property
8 is real property, a description adequate to identify each parcel shall be
9 provided. If the property is tangible personal property, a physical
10 description of the property under protest shall be provided. If the
11 protest does not contain or have attached the statement of the reason or
12 reasons for the protest, including the requested valuation, or the
13 applicable description of the property, the protest shall be dismissed by
14 the county board of equalization. Counties may make reasonable efforts to
15 contact protesters who have timely filed a protest but have either filed
16 incomplete information or not used the required form. The protest shall
17 also indicate whether the person signing the protest is an owner of the
18 property or a person authorized to protest on behalf of the owner. If the
19 person signing the protest is a person authorized to protest on behalf of
20 the owner, such person shall provide the authorization with the protest.
21 If the person signing the protest is not an owner of the property or a
22 person authorized to protest on behalf of the owner, the county clerk
23 shall mail a copy of the protest to the owner of the property at the
24 address to which the property tax statements are mailed.

25 (3) ~~In Beginning January 1, 2014, in~~ counties with a population of
26 at least one hundred ~~fifty~~ thousand inhabitants according to the most
27 recent federal decennial census, for a protest regarding real property,
28 each protester shall be afforded the opportunity to meet in person with
29 the county board of equalization or a referee appointed under section
30 77-1502.01 to provide information relevant to the protested property
31 value.

1 (4) No hearing of the county board of equalization on a protest
2 filed under this section shall be held before a single commissioner or
3 supervisor.

4 (5) The county clerk or county assessor shall prepare a separate
5 report on each protest. The report shall include (a) a description
6 adequate to identify the real property or a physical description of the
7 tangible personal property to which the protest applies, (b) any
8 recommendation of the county assessor for action on the protest, (c) if a
9 referee is used, the recommendation of the referee, (d) the date the
10 county board of equalization heard the protest, (e) the decision made by
11 the county board of equalization, (f) the date of the decision, and (g)
12 the date notice of the decision was mailed to the protester. The report
13 shall contain, or have attached to it, a statement, signed by the
14 chairperson of the county board of equalization, describing the basis
15 upon which the board's decision was made. The report shall have attached
16 to it a copy of that portion of the property record file which
17 substantiates calculation of the protested value unless the county
18 assessor certifies to the county board of equalization that a copy is
19 maintained in either electronic or paper form in his or her office. One
20 copy of the report, if prepared by the county clerk, shall be given to
21 the county assessor on or before August 2. The county assessor shall have
22 no authority to make a change in the assessment rolls until there is in
23 his or her possession a report which has been completed in the manner
24 specified in this section. If the county assessor deems a report
25 submitted by the county clerk incomplete, the county assessor shall
26 return the same to the county clerk for proper preparation.

27 (6) On or before August 2, or on or before August 18 in a county
28 that has adopted a resolution to extend the deadline for hearing
29 protests, the county clerk shall mail to the protester written notice of
30 the board's decision. The notice shall contain a statement advising the
31 protester that a report of the board's decision is available at the

1 county clerk's or county assessor's office, whichever is appropriate. If
2 the protester is not an owner of the property involved in the protest or
3 a person authorized to protest on behalf of the owner, the county clerk
4 shall also mail written notice of the board's decision to the owner of
5 such property at the address to which the property tax statements are
6 mailed.

7 **Sec. 19.** Section 77-1507, Reissue Revised Statutes of Nebraska, is
8 amended to read:

9 77-1507 (1) The county board of equalization may meet at any time
10 for the purpose of assessing any omitted real property that was not
11 reported to the county assessor pursuant to section 77-1318.01 and for
12 correction of clerical errors as defined in section 77-128 that result in
13 a change of assessed value. The county board of equalization shall give
14 notice of the assessed value of the real property to the record owner or
15 agent at his or her last-known address. For real property which has been
16 omitted in the current year, the county board of equalization shall not
17 send notice pursuant to this section on or before June 1.

18 Protests of the assessed value proposed for omitted real property
19 pursuant to this section or a correction for clerical errors shall be
20 filed with the county board of equalization within thirty days after the
21 mailing of the notice. All provisions of section 77-1502 except dates for
22 filing a protest, the period for hearing protests, and the date for
23 mailing notice of the county board of equalization's decision are
24 applicable to any protest filed pursuant to this section. The county
25 board of equalization shall issue its decision on the protest within
26 thirty days after the filing of the protest.

27 (2) The county clerk shall, within seven days after the board's
28 final decision, send:

29 (a) For protested action, a notification to the protester of the
30 board's final action advising the protester that a report of the board's
31 final decision is available at the county clerk's or county assessor's

1 office, whichever is appropriate; and

2 (b) For protested and nonprotested action, a report to the Property
3 Tax Administrator which shall state a description adequate to identify
4 the property, the reason such property was not assessed pursuant to
5 section 77-1301, and a statement of the board's justification for its
6 action. A copy of the report shall be available for public inspection in
7 the office of the county clerk.

8 (3) The action of the county board of equalization upon a protest
9 filed pursuant to this section may be appealed to the Tax Equalization
10 and Review Commission within thirty days after the board's final
11 decision.

12 (4)(a) Except as provided in subdivision (b) or (c) of this
13 subsection, improvements (4) Improvements to real property that which
14 were properly reported to the county assessor pursuant to section
15 77-1318.01 for the current year and were not added to the assessment roll
16 by the county assessor on or before March 19 shall only be added to the
17 assessment roll by the county board of equalization from June 1 through
18 July 25. ~~τ~~

19 (b) In except beginning January 1, 2014, in any county with a
20 population of at least one hundred fifty thousand inhabitants according
21 to the most recent federal decennial census, such improvements that which
22 were not added to the assessment roll on or before March 25 shall only be
23 added to the assessment roll by the county board of equalization from
24 June 1 through July 25.

25 (c) In counties that have adopted a resolution to extend the
26 deadline for hearing protests under section 77-1502, the deadline of July
27 25 shall be extended to August 10.

28 **Sec. 20.** Section 77-1514, Revised Statutes Cumulative Supplement,
29 2024, is amended to read:

30 77-1514 (1)(a) ~~(1)~~ The county assessor shall prepare an abstract of
31 the property assessment rolls of locally assessed real property of his or

1 her county on forms prescribed and furnished by the Tax Commissioner.

2 (b)(i) Except as provided in subdivision (b)(ii) of this subsection,
3 ~~the~~ The county assessor shall file the abstract with the Property Tax
4 Administrator on or before March 19. ~~7~~

5 (ii) In ~~except beginning January 1, 2014,~~ in any county with a
6 population of at least one hundred ~~fifty~~ thousand inhabitants according
7 to the most recent federal decennial census, the real property abstract
8 shall be filed on or before March 25.

9 (c) The abstract shall show the taxable value of real property in
10 the county as determined by the county assessor and any other information
11 as required by the Property Tax Administrator.

12 (d) The Property Tax Administrator, upon written request from the
13 county assessor, may for good cause shown extend the final filing due
14 date for the abstract and the statutory deadlines provided in section
15 77-5027. The Property Tax Administrator may extend the statutory deadline
16 in section 77-5028 for a county if the deadline is extended for that
17 county. ~~In Beginning January 1, 2014,~~ in any county with a population of
18 at least one hundred ~~fifty~~ thousand inhabitants according to the most
19 recent federal decennial census, the county assessor shall request an
20 extension of the final filing due date by March 22.

21 (2) For tax years prior to tax year 2020, the county assessor shall
22 prepare an abstract of the property assessment rolls of locally assessed
23 personal property of his or her county on forms prescribed and furnished
24 by the Tax Commissioner. The county assessor shall electronically file
25 the abstract with the Property Tax Administrator on or before July 20.

26 **Sec. 21.** Section 77-1613, Revised Statutes Supplement, 2025, is
27 amended to read:

28 77-1613 After the levy of taxes has been made and before November
29 20, the county assessor shall transcribe the assessments into a suitable
30 book to be provided at the expense of the county, properly ruled and
31 headed with the distinct columns in which shall be entered the

1 description of the lands, number of acres and value, number of city and
2 village lots and their value, taxable value of taxable personal property,
3 delinquent taxes of previous years, ~~the amount of property tax credits~~
4 ~~not reimbursed by the state,~~ the amount of taxes due on the day the first
5 installment becomes due, and the amount of delinquent taxes due on the
6 day the second installment thereof becomes due, as provided by law, in
7 the event the taxpayer elects to pay taxes in two equal semiannual
8 installments.

9 **Sec. 22.** Section 77-1701, Revised Statutes Supplement, 2025, is
10 amended to read:

11 77-1701 (1) The county treasurer shall be ex officio county
12 collector of all taxes levied within the county. The county board shall
13 designate a county official to mail or otherwise deliver a statement of
14 the amount of taxes due and a notice that special assessments are due, to
15 the last-known address of the person, firm, association, or corporation
16 against whom such taxes or special assessments are assessed or to the
17 lending institution or other party responsible for paying such taxes or
18 special assessments. Such statement shall clearly indicate, for each
19 applicable county, city, and village ~~political subdivision~~, the amount of
20 property taxes due to fund any and all public safety services as defined
21 in section 13-320, county attorneys, and public defenders, regardless of
22 whether such amount is taken as an exception to the political
23 subdivision's property tax request authority under section 13-3404. Such
24 statement shall also clearly indicate, for each political subdivision,
25 the levy rate and the amount of taxes due as the result of principal or
26 interest payments on bonds issued by the political subdivision and shall
27 show such rate and amount separate from any other levy. When taxes on
28 real property are delinquent for a prior year, the county treasurer shall
29 indicate this information on the current year tax statement in bold
30 letters. The information provided shall inform the taxpayer that
31 delinquent taxes and interest are due for the prior year or years and

1 shall indicate the specific year or years for which such taxes and
2 interest remain unpaid. The language shall read "Back Taxes and Interest
3 Due For", followed by numbers to indicate each year for which back taxes
4 and interest are due and a statement indicating that failure to pay the
5 back taxes and interest may result in the loss of the real property.
6 Failure to receive such statement or notice shall not relieve the
7 taxpayer from any liability to pay such taxes or special assessments and
8 any interest or penalties accrued thereon. In any county in which a city
9 of the metropolitan class is located, all statements of taxes shall also
10 include notice that special assessments for cutting weeds, removing
11 litter, and demolishing buildings are due.

12 (2) Notice that special assessments are due shall not be required
13 for special assessments levied by sanitary and improvement districts
14 organized under Chapter 31, article 7, except that such notice may be
15 provided by the county at the discretion of the county board or by the
16 sanitary and improvement district with the approval of the county board.

17 (3) A statement of the amount of taxes due and a notice that special
18 assessments are due shall not be required to be mailed or otherwise
19 delivered pursuant to subsection (1) of this section if the total amount
20 of the taxes and special assessments due is less than two dollars.
21 Failure to receive the statement or notice shall not relieve the taxpayer
22 from any liability to pay the taxes or special assessments but shall
23 relieve the taxpayer from any liability for interest or penalties. Taxes
24 and special assessments of less than two dollars shall be added to the
25 amount of taxes and special assessments due in subsequent years and shall
26 not be considered delinquent until the total amount is two dollars or
27 more.

28 **Sec. 23.** Section 77-1739, Reissue Revised Statutes of Nebraska, is
29 amended to read:

30 77-1739 All personal property taxes ~~or real estate taxes levied on a~~
31 ~~mobile home, cabin trailer, manufactured home, or similar property~~

1 ~~assessed and taxed as improvements to leased land~~ of any taxpayer that
2 are ~~τ~~ delinquent for more than ten years ~~τ~~ shall be canceled upon the
3 payment of the principal of such taxes, without interest, if all other
4 taxes of such taxpayer in that county, due subsequent thereto, have been
5 paid in full.

6 **Sec. 24.** Section 77-1862, Reissue Revised Statutes of Nebraska, is
7 amended to read:

8 77-1862 (1) Any and all taxes and special assessments, together with
9 interest, penalty, and costs, levied upon any real property, and any lien
10 created thereby in this state and due to this state or to any county or
11 other political subdivision thereof, becoming delinquent in the calendar
12 year 1943 or any prior year, are hereby released and extinguished
13 forever.

14 (2) Any and all taxes and special assessments, together with
15 interest, penalty, and costs, levied upon any real property, ~~except~~
16 ~~mobile homes, cabin trailers, manufactured homes, or similar property~~
17 ~~assessed and taxed as improvements to leased land,~~ and any lien created
18 thereby in this state and due to this state or to any county or other
19 political subdivision thereof, becoming delinquent in the calendar year
20 1944, or any subsequent year, are hereby released and extinguished
21 forever upon the expiration of fifteen years after the date upon which
22 the tax or special assessment became or shall become delinquent.

23 **Sec. 25.** Section 77-2703, Revised Statutes Supplement, 2025, is
24 amended to read:

25 77-2703 (1) There is hereby imposed a tax at the rate provided in
26 section 77-2701.02 upon the gross receipts from all sales of tangible
27 personal property sold at retail in this state; the gross receipts of
28 every person engaged as a public utility, as a community antenna
29 television service operator, or as a satellite service operator, any
30 person involved in the connecting and installing of the services defined
31 in subdivision (2)(a), (b), (d), or (e) of section 77-2701.16, or every

1 person engaged as a retailer of intellectual or entertainment properties
2 referred to in subsection (3) of section 77-2701.16; the gross receipts
3 from the sale of admissions in this state; the gross receipts from the
4 sale of warranties, guarantees, service agreements, or maintenance
5 agreements when the items covered are subject to tax under this section;
6 beginning January 1, 2008, the gross receipts from the sale of bundled
7 transactions when one or more of the products included in the bundle are
8 taxable; the gross receipts from the provision of services defined in
9 subsection (4) of section 77-2701.16; and the gross receipts from the
10 sale of products delivered electronically as described in subsection (9)
11 of section 77-2701.16. Except as provided in section 77-2701.03, when
12 there is a sale, the tax shall be imposed at the rate in effect at the
13 time the gross receipts are realized under the accounting basis used by
14 the retailer to maintain his or her books and records.

15 (a) The tax imposed by this section shall be collected by the
16 retailer from the consumer. It shall constitute a part of the purchase
17 price and until collected shall be a debt from the consumer to the
18 retailer and shall be recoverable at law in the same manner as other
19 debts. The tax required to be collected by the retailer from the consumer
20 constitutes a debt owed by the retailer to this state.

21 (b) It is unlawful for any retailer to advertise, hold out, or state
22 to the public or to any customer, directly or indirectly, that the tax or
23 part thereof will be assumed or absorbed by the retailer, that it will
24 not be added to the selling, renting, or leasing price of the property
25 sold, rented, or leased, or that, if added, it or any part thereof will
26 be refunded. The provisions of this subdivision shall not apply to a
27 public utility.

28 (c) The tax required to be collected by the retailer from the
29 purchaser, unless otherwise provided by statute or by rule and regulation
30 of the Tax Commissioner, shall be displayed separately from the list
31 price, the price advertised in the premises, the marked price, or other

1 price on the sales check or other proof of sales, rentals, or leases.

2 (d) For the purpose of more efficiently securing the payment,
3 collection, and accounting for the sales tax and for the convenience of
4 the retailer in collecting the sales tax, it shall be the duty of the Tax
5 Commissioner to provide a schedule or schedules of the amounts to be
6 collected from the consumer or user to effectuate the computation and
7 collection of the tax imposed by the Nebraska Revenue Act of 1967. Such
8 schedule or schedules shall provide that the tax shall be collected from
9 the consumer or user uniformly on sales according to brackets based on
10 sales prices of the item or items. Retailers may compute the tax due on
11 any transaction on an item or an invoice basis. The rounding rule
12 provided in section 77-3,117 applies.

13 (e) The use of tokens or stamps for the purpose of collecting or
14 enforcing the collection of the taxes imposed in the Nebraska Revenue Act
15 of 1967 or for any other purpose in connection with such taxes is
16 prohibited.

17 (f) For the purpose of the proper administration of the provisions
18 of the Nebraska Revenue Act of 1967 and to prevent evasion of the retail
19 sales tax, it shall be presumed that all gross receipts are subject to
20 the tax until the contrary is established. The burden of proving that a
21 sale of property is not a sale at retail is upon the person who makes the
22 sale unless he or she takes from the purchaser (i) a resale certificate
23 to the effect that the property is purchased for the purpose of
24 reselling, leasing, or renting it, (ii) an exemption certificate pursuant
25 to subsection (7) of section 77-2705, or (iii) a direct payment permit
26 pursuant to sections 77-2705.01 to 77-2705.03. Receipt of a resale
27 certificate, exemption certificate, or direct payment permit shall be
28 conclusive proof for the seller that the sale was made for resale or was
29 exempt or that the tax will be paid directly to the state.

30 (g) In the rental or lease of automobiles, trucks, trailers,
31 semitrailers, and truck-tractors as defined in the Motor Vehicle

1 Registration Act, the tax shall be collected by the lessor on the rental
2 or lease price, except as otherwise provided within this section.

3 (h) In the rental or lease of automobiles, trucks, trailers,
4 semitrailers, and truck-tractors as defined in the act, for periods of
5 one year or more, the lessor may elect not to collect and remit the sales
6 tax on the gross receipts and instead pay a sales tax on the cost of such
7 vehicle. If such election is made, it shall be made pursuant to the
8 following conditions:

9 (i) Notice of the desire to make such election shall be filed with
10 the Tax Commissioner and shall not become effective until the Tax
11 Commissioner is satisfied that the taxpayer has complied with all
12 conditions of this subsection and all rules and regulations of the Tax
13 Commissioner;

14 (ii) Such election when made shall continue in force and effect for
15 a period of not less than two years and thereafter until such time as the
16 lessor elects to terminate the election;

17 (iii) When such election is made, it shall apply to all vehicles of
18 the lessor rented or leased for periods of one year or more except
19 vehicles to be leased to common or contract carriers who provide to the
20 lessor a valid common or contract carrier exemption certificate. If the
21 lessor rents or leases other vehicles for periods of less than one year,
22 such lessor shall maintain his or her books and records and his or her
23 accounting procedure as the Tax Commissioner prescribes; and

24 (iv) The Tax Commissioner by rule and regulation shall prescribe the
25 contents and form of the notice of election, a procedure for the
26 determination of the tax base of vehicles which are under an existing
27 lease at the time such election becomes effective, the method and manner
28 for terminating such election, and such other rules and regulations as
29 may be necessary for the proper administration of this subdivision.

30 (i) The tax imposed by this section on the sales of motor vehicles,
31 semitrailers, and trailers as defined in sections 60-339, 60-348, and

1 60-354 shall be the liability of the purchaser and, with the exception of
2 motor vehicles, semitrailers, and trailers registered pursuant to section
3 60-3,198, the tax shall be collected by the county treasurer as provided
4 in the Motor Vehicle Registration Act or by an approved licensed dealer
5 participating in the electronic dealer services system pursuant to
6 section 60-1507 at the time the purchaser makes application for the
7 registration of the motor vehicle, semitrailer, or trailer for operation
8 upon the highways of this state. The tax imposed by this section on motor
9 vehicles, semitrailers, and trailers registered pursuant to section
10 60-3,198 shall be collected by the Department of Motor Vehicles at the
11 time the purchaser makes application for the registration of the motor
12 vehicle, semitrailer, or trailer for operation upon the highways of this
13 state. At the time of the sale of any motor vehicle, semitrailer, or
14 trailer, the seller shall (i) state on the sales invoice the dollar
15 amount of the tax imposed under this section and (ii) furnish to the
16 purchaser a certified statement of the transaction, in such form as the
17 Tax Commissioner prescribes, setting forth as a minimum the total sales
18 price, the allowance for any trade-in, and the difference between the
19 two. The sales tax due shall be computed on the difference between the
20 total sales price and the allowance for any trade-in as disclosed by such
21 certified statement. Any seller who willfully understates the amount upon
22 which the sales tax is due shall be subject to a penalty of one thousand
23 dollars. A copy of such certified statement shall also be furnished to
24 the Tax Commissioner. Any seller who fails or refuses to furnish such
25 certified statement shall be guilty of a misdemeanor and shall, upon
26 conviction thereof, be punished by a fine of not less than twenty-five
27 dollars nor more than one hundred dollars. If the purchaser does not
28 register such motor vehicle, semitrailer, or trailer for operation on the
29 highways of this state within thirty days of the purchase thereof, the
30 tax imposed by this section shall immediately thereafter be paid by the
31 purchaser to the county treasurer or the Department of Motor Vehicles. If

1 the tax is not paid on or before the thirtieth day after its purchase,
2 the county treasurer or Department of Motor Vehicles shall also collect
3 from the purchaser interest from the thirtieth day through the date of
4 payment and sales tax penalties as provided in the Nebraska Revenue Act
5 of 1967. The county treasurer or Department of Motor Vehicles shall
6 report and remit the tax so collected to the Tax Commissioner by the
7 fifteenth day of the following month. The county treasurer, for his or
8 her collection fee, shall deduct and withhold, from all amounts required
9 to be collected under this subsection, the collection fee permitted to be
10 deducted by any retailer collecting the sales tax, all of which shall be
11 deposited in the county general fund, plus an additional amount equal to
12 one-half of one percent of all amounts in excess of six thousand dollars
13 remitted each month. Prior to January 1, 2023, fifty percent of such
14 additional amount shall be deposited in the county general fund and fifty
15 percent of such additional amount shall be deposited in the county road
16 fund. On and after January 1, 2023, seventy-five percent of such
17 additional amount shall be deposited in the county general fund and
18 twenty-five percent of such additional amount shall be deposited in the
19 county road fund. In any county with a population of one hundred ~~fifty~~
20 thousand inhabitants or more, the county treasurer shall remit one dollar
21 of his or her collection fee for each of the first five thousand motor
22 vehicles, semitrailers, or trailers registered with such county treasurer
23 on or after January 1, 2020, to the State Treasurer for credit to the
24 Department of Revenue Enforcement Fund. The Department of Motor Vehicles,
25 for its collection fee, shall deduct, withhold, and deposit in the Motor
26 Carrier Division Cash Fund the collection fee permitted to be deducted by
27 any retailer collecting the sales tax. The collection fee for the county
28 treasurer or the Department of Motor Vehicles shall be forfeited if the
29 county treasurer or department violates any rule or regulation pertaining
30 to the collection of the use tax.

31 (j)(i) The tax imposed by this section on the sale of a motorboat as

1 defined in section 37-1204 shall be the liability of the purchaser. The
2 tax shall be collected by the county treasurer at the time the purchaser
3 makes application for the registration of the motorboat. At the time of
4 the sale of a motorboat, the seller shall (A) state on the sales invoice
5 the dollar amount of the tax imposed under this section and (B) furnish
6 to the purchaser a certified statement of the transaction, in such form
7 as the Tax Commissioner prescribes, setting forth as a minimum the total
8 sales price, the allowance for any trade-in, and the difference between
9 the two. The sales tax due shall be computed on the difference between
10 the total sales price and the allowance for any trade-in as disclosed by
11 such certified statement. Any seller who willfully understates the amount
12 upon which the sales tax is due shall be subject to a penalty of one
13 thousand dollars. A copy of such certified statement shall also be
14 furnished to the Tax Commissioner. Any seller who fails or refuses to
15 furnish such certified statement shall be guilty of a misdemeanor and
16 shall, upon conviction thereof, be punished by a fine of not less than
17 twenty-five dollars nor more than one hundred dollars. If the purchaser
18 does not register such motorboat within thirty days of the purchase
19 thereof, the tax imposed by this section shall immediately thereafter be
20 paid by the purchaser to the county treasurer. If the tax is not paid on
21 or before the thirtieth day after its purchase, the county treasurer
22 shall also collect from the purchaser interest from the thirtieth day
23 through the date of payment and sales tax penalties as provided in the
24 Nebraska Revenue Act of 1967. The county treasurer shall report and remit
25 the tax so collected to the Tax Commissioner by the fifteenth day of the
26 following month. The county treasurer, for his or her collection fee,
27 shall deduct and withhold for the use of the county general fund, from
28 all amounts required to be collected under this subsection, the
29 collection fee permitted to be deducted by any retailer collecting the
30 sales tax. The collection fee shall be forfeited if the county treasurer
31 violates any rule or regulation pertaining to the collection of the use

1 tax.

2 (ii) In the rental or lease of motorboats, the tax shall be
3 collected by the lessor on the rental or lease price.

4 (k)(i) The tax imposed by this section on the sale of an all-terrain
5 vehicle as defined in section 60-103 or a utility-type vehicle as defined
6 in section 60-135.01 shall be the liability of the purchaser. The tax
7 shall be collected by the county treasurer or by an approved licensed
8 dealer participating in the electronic dealer services system pursuant to
9 section 60-1507 at the time the purchaser makes application for the
10 certificate of title for the all-terrain vehicle or utility-type vehicle.
11 At the time of the sale of an all-terrain vehicle or a utility-type
12 vehicle, the seller shall (A) state on the sales invoice the dollar
13 amount of the tax imposed under this section and (B) furnish to the
14 purchaser a certified statement of the transaction, in such form as the
15 Tax Commissioner prescribes, setting forth as a minimum the total sales
16 price, the allowance for any trade-in, and the difference between the
17 two. The sales tax due shall be computed on the difference between the
18 total sales price and the allowance for any trade-in as disclosed by such
19 certified statement. Any seller who willfully understates the amount upon
20 which the sales tax is due shall be subject to a penalty of one thousand
21 dollars. A copy of such certified statement shall also be furnished to
22 the Tax Commissioner. Any seller who fails or refuses to furnish such
23 certified statement shall be guilty of a misdemeanor and shall, upon
24 conviction thereof, be punished by a fine of not less than twenty-five
25 dollars nor more than one hundred dollars. If the purchaser does not
26 obtain a certificate of title for such all-terrain vehicle or utility-
27 type vehicle within thirty days of the purchase thereof, the tax imposed
28 by this section shall immediately thereafter be paid by the purchaser to
29 the county treasurer. If the tax is not paid on or before the thirtieth
30 day after its purchase, the county treasurer shall also collect from the
31 purchaser interest from the thirtieth day through the date of payment and

1 sales tax penalties as provided in the Nebraska Revenue Act of 1967. The
2 county treasurer shall report and remit the tax so collected to the Tax
3 Commissioner by the fifteenth day of the following month. The county
4 treasurer, for his or her collection fee, shall deduct and withhold for
5 the use of the county general fund, from all amounts required to be
6 collected under this subsection, the collection fee permitted to be
7 deducted by any retailer collecting the sales tax. The collection fee
8 shall be forfeited if the county treasurer violates any rule or
9 regulation pertaining to the collection of the use tax.

10 (ii) In the rental or lease of an all-terrain vehicle or a utility-
11 type vehicle, the tax shall be collected by the lessor on the rental or
12 lease price.

13 (iii) County treasurers are appointed as sales and use tax
14 collectors for all sales of all-terrain vehicles or utility-type vehicles
15 made outside of this state to purchasers or users of all-terrain vehicles
16 or utility-type vehicles which are required to have a certificate of
17 title in this state. The county treasurer shall collect the applicable
18 use tax from the purchaser of an all-terrain vehicle or a utility-type
19 vehicle purchased outside of this state at the time application for a
20 certificate of title is made. The full use tax on the purchase price
21 shall be collected by the county treasurer if a sales or occupation tax
22 was not paid by the purchaser in the state of purchase. If a sales or
23 occupation tax was lawfully paid in the state of purchase at a rate less
24 than the tax imposed in this state, use tax must be collected on the
25 difference as a condition for obtaining a certificate of title in this
26 state.

27 (1) The Tax Commissioner shall adopt and promulgate necessary rules
28 and regulations for determining the amount subject to the taxes imposed
29 by this section so as to insure that the full amount of any applicable
30 tax is paid in cases in which a sale is made of which a part is subject
31 to the taxes imposed by this section and a part of which is not so

1 subject and a separate accounting is not practical or economical.

2 (2) A use tax is hereby imposed on the storage, use, or other
3 consumption in this state of property purchased, leased, or rented from
4 any retailer and on any transaction the gross receipts of which are
5 subject to tax under subsection (1) of this section on or after June 1,
6 1967, for storage, use, or other consumption in this state at the rate
7 set as provided in subsection (1) of this section on the sales price of
8 the property or, in the case of leases or rentals, of the lease or rental
9 prices.

10 (a) Every person storing, using, or otherwise consuming in this
11 state property purchased from a retailer or leased or rented from another
12 person for such purpose shall be liable for the use tax at the rate in
13 effect when his or her liability for the use tax becomes certain under
14 the accounting basis used to maintain his or her books and records. His
15 or her liability shall not be extinguished until the use tax has been
16 paid to this state, except that a receipt from a retailer engaged in
17 business in this state or from a retailer who is authorized by the Tax
18 Commissioner, under such rules and regulations as he or she may
19 prescribe, to collect the sales tax and who is, for the purposes of the
20 Nebraska Revenue Act of 1967 relating to the sales tax, regarded as a
21 retailer engaged in business in this state, which receipt is given to the
22 purchaser pursuant to subdivision (b) of this subsection, shall be
23 sufficient to relieve the purchaser from further liability for the tax to
24 which the receipt refers.

25 (b) Every retailer engaged in business in this state and selling,
26 leasing, or renting property for storage, use, or other consumption in
27 this state shall, at the time of making any sale, collect any tax which
28 may be due from the purchaser and shall give to the purchaser, upon
29 request, a receipt therefor in the manner and form prescribed by the Tax
30 Commissioner.

31 (c) The Tax Commissioner, in order to facilitate the proper

1 administration of the use tax, may designate such person or persons as he
2 or she may deem necessary to be use tax collectors and delegate to such
3 persons such authority as is necessary to collect any use tax which is
4 due and payable to the State of Nebraska. The Tax Commissioner may
5 require of all persons so designated a surety bond in favor of the State
6 of Nebraska to insure against any misappropriation of state funds so
7 collected. The Tax Commissioner may require any tax official, city,
8 county, or state, to collect the use tax on behalf of the state. All
9 persons designated to or required to collect the use tax shall account
10 for such collections in the manner prescribed by the Tax Commissioner.
11 Nothing in this subdivision shall be so construed as to prevent the Tax
12 Commissioner or his or her employees from collecting any use taxes due
13 and payable to the State of Nebraska.

14 (d) All persons designated to collect the use tax and all persons
15 required to collect the use tax shall forward the total of such
16 collections to the Tax Commissioner at such time and in such manner as
17 the Tax Commissioner may prescribe. Such collectors of the use tax shall
18 deduct and withhold from the amount of taxes collected two and one-half
19 percent of the first three thousand dollars remitted each month as
20 reimbursement for the cost of collecting the tax. Any such deduction
21 shall be forfeited to the State of Nebraska if such collector violates
22 any rule, regulation, or directive of the Tax Commissioner.

23 (e) For the purpose of the proper administration of the Nebraska
24 Revenue Act of 1967 and to prevent evasion of the use tax, it shall be
25 presumed that property sold, leased, or rented by any person for delivery
26 in this state is sold, leased, or rented for storage, use, or other
27 consumption in this state until the contrary is established. The burden
28 of proving the contrary is upon the person who purchases, leases, or
29 rents the property.

30 (f) For the purpose of the proper administration of the Nebraska
31 Revenue Act of 1967 and to prevent evasion of the use tax, for the sale

1 of property to an advertising agency which purchases the property as an
2 agent for a disclosed or undisclosed principal, the advertising agency is
3 and remains liable for the sales and use tax on the purchase the same as
4 if the principal had made the purchase directly.

5 **Sec. 26.** Section 77-3706, Reissue Revised Statutes of Nebraska, is
6 amended to read:

7 77-3706 (1) No later than January 15 of each year, the ~~The~~ owner,
8 lessee, or manager of land, upon which is parked or located a mobile
9 home, shall report the following for each mobile home that is located on
10 such land:

11 (a) The ~~by January 15 of each year to the county assessor, upon~~
12 ~~forms sent by the county assessor, in the county in which such land is~~
13 ~~located all mobile homes located thereon as of January 1 of each year,~~
14 ~~the year, make, model, and size of each mobile home;~~ τ

15 (b) The ~~the name and~~ τ post office address of the owner or occupant
16 of the mobile home; thereof, and

17 (c) The ~~the date~~ the mobile home was first parked or located on such
18 land.

19 (2)(a) The report required by this section shall be submitted to the
20 county assessor in the county where such land is located.

21 (b) Such county assessor shall provide the forms necessary to
22 complete the report.

23 (3) Failure to make any report required by this section shall result
24 in cancellation of the permit issued and forfeiture of the fee paid
25 pursuant to section 77-3707.

26 **Sec. 27.** Section 77-3707, Reissue Revised Statutes of Nebraska, is
27 amended to read:

28 77-3707 (1) Every owner, lessee, or manager of land upon which are
29 located or to be located two or more mobile homes shall obtain an annual
30 a permit for the location of such mobile homes. A completed application
31 for such permit shall be submitted to the county treasurer. Upon the

1 receipt of such completed application, the county treasurer shall issue
2 such permit to the applicant. therefor from the county treasurer upon
3 payment of an annual fee of five dollars which shall be deposited in the
4 county general fund.

5 (2) Such annual permit shall be renewed during January of each year.

6 (3) Application for initial issuance and every renewal of such
7 permit shall be made on forms prescribed and furnished by the Tax
8 Commissioner.

9 (4) If the applicant is an individual, the application for a permit
10 shall include the applicant's social security number.

11 **Sec. 28.** Section 77-5027, Reissue Revised Statutes of Nebraska, is
12 amended to read:

13 77-5027 (1) The commission shall, pursuant to section 77-5026, raise
14 or lower the valuation of any class or subclass of real property in a
15 county when it is necessary to achieve equalization.

16 (2)(a) Except as provided in subdivision (b) of this subsection, on
17 ~~(2) On~~ or before nineteen days following the final filing due date for
18 the abstract of assessment for real property pursuant to section 77-1514,
19 the Property Tax Administrator shall prepare and deliver to the
20 commission and to each county assessor his or her annual reports and
21 opinions.

22 (b) For Beginning January 1, 2014, for any county with a population
23 of at least one hundred fifty thousand inhabitants according to the most
24 recent federal decennial census, such the reports or opinions shall be
25 prepared and delivered on or before fifteen days following such final
26 filing due date.

27 (3) The annual reports and opinions of the Property Tax
28 Administrator shall contain statistical and narrative reports informing
29 the commission of the level of value and the quality of assessment of the
30 classes and subclasses of real property within the county and a
31 certification of the opinion of the Property Tax Administrator regarding

1 the level of value and quality of assessment of the classes and
2 subclasses of real property in the county.

3 (4) In addition to an opinion of level of value and quality of
4 assessment in the county, the Property Tax Administrator may make
5 nonbinding recommendations for consideration by the commission.

6 (5) The Property Tax Administrator shall employ the methods
7 specified in section 77-112, the comprehensive assessment ratio study
8 specified in section 77-1327, other statistical studies, and an analysis
9 of the assessment practices employed by the county assessor. If necessary
10 to determine the level of value and quality of assessment in a county,
11 the Property Tax Administrator may use sales of comparable real property
12 in market areas similar to the county or area in question or from another
13 county as indicators of the level of value and the quality of assessment
14 in a county. The Property Tax Administrator may use any other relevant
15 information in providing the annual reports and opinions to the
16 commission.

17 **Sec. 29.** Original sections 23-3201, 69-2303, 69-2308, 76-14,109,
18 77-123, 77-421, 77-1303, 77-1311, 77-1315, 77-1315.01, 77-1318, 77-1507,
19 77-1739, 77-1862, 77-3706, 77-3707, and 77-5027, Reissue Revised Statutes
20 of Nebraska, sections 60-149, 69-2302, 77-1311.03, 77-1502, and 77-1514,
21 Revised Statutes Cumulative Supplement, 2024, and sections 60-166,
22 77-1301, 77-1613, 77-1701, and 77-2703, Revised Statutes Supplement,
23 2025, are repealed.