

LEGISLATURE OF NEBRASKA  
ONE HUNDRED NINTH LEGISLATURE  
SECOND SESSION

**LEGISLATIVE BILL 1041**

Introduced by Rountree, 3.

Read first time January 14, 2026

Committee:

1 A BILL FOR AN ACT relating to housing; to provide requirements for  
2 cities, villages, and counties relating to accessory dwelling units;  
3 and to define terms.  
4 Be it enacted by the people of the State of Nebraska,

1       **Section 1.** (1) A city shall allow a minimum of one accessory  
2       dwelling unit on the same lot as a single-family residence in accordance  
3       with the following conditions:

4           (a) An accessory dwelling unit shall comply with all applicable  
5       building regulations;

6           (b) An accessory dwelling unit shall not exceed one thousand square  
7       feet or fifty percent of the size of the single-family residence,  
8       whichever is larger;

9           (c) An accessory dwelling unit shall be prohibited or limited only  
10       to the extent that a city ordinance relating to historic buildings, a  
11       deed restriction, a restriction of a homeowners' association, a  
12       restriction of a co-owners association organized under the Condominium  
13       Property Act, or a restriction of a unit owners association organized  
14       under the Nebraska Condominium Act limits or prohibits the construction  
15       or use of an accessory dwelling unit; and

16           (d) If a manufactured home or a mobile home is used as an accessory  
17       dwelling unit, the manufactured home or mobile home shall be converted to  
18       real property by being placed on a permanent foundation and assessed for  
19       real property taxes.

20           (2) Except as otherwise provided by state law or in subsection (1)  
21       of this section, a city shall not:

22           (a) Impose requirements related to the placement or appearance of an  
23       accessory dwelling unit that are more restrictive than those imposed on a  
24       single-family residence, including, but not limited to, maximum building  
25       heights, minimum setback requirements, minimum lot sizes, minimum  
26       building frontages, maximum lot coverages, density requirements, and  
27       aesthetic or architectural standards or requirements. Additionally, a  
28       city shall not require an accessory dwelling unit to match the exterior  
29       design, roof pitch, or finishing materials of the single-family  
30       residence;

31           (b) Impose regulations on the use of an accessory dwelling unit as a

1    rental property that are more restrictive than those provided for in the  
2    Uniform Residential Landlord and Tenant Act;

3        (c) Require that the lot containing a single-family residence and an  
4        accessory dwelling unit have additional parking beyond that required for  
5        a single-family residence or require a fee to be paid in lieu of  
6        providing such additional parking;

7        (d) Restrict the occupancy of either the single-family residence or  
8        the accessory dwelling unit in any of the following ways:

9            (i) Requiring the property owner to be a resident;  
10           (ii) Requiring a familial, marital, or employment relationship to  
11           exist between the occupants of the single-family residence and the  
12           occupants of the accessory dwelling unit; or

13           (iii) Restricting the occupancy of an accessory dwelling unit based  
14           on income or age;

15           (e) Require new or separate utility lines between the accessory  
16           dwelling unit and public utility service connections. However, if full  
17           utility access that includes a separate metering system for billing  
18           purposes cannot be provided to the accessory dwelling unit, then the city  
19           can require new or separate utility lines;

20           (f) Impose a different city impact fee structure or development  
21           standard for an accessory dwelling unit than those used for the single-  
22           family residence on the same lot; or

23           (g) Require improvements or repairs to public streets or sidewalks  
24           beyond those imposed on the single-family residence on the same lot.

25        (3) A city shall approve an accessory dwelling unit permit  
26        application that meets the requirements set forth by state law and in  
27        subsection (1) of this section without discretionary review or hearing  
28        and consistent with the time frame assigned to the approval of a single-  
29        family residence. An accessory dwelling unit permit application shall not  
30        have a review timeline or schedule in excess of a city's normal review  
31        schedule for a single-family residence. If the city denies an accessory

1 dwelling unit permit, the reason for denial shall be provided in writing  
2 to the applicant and shall include any remedy necessary to secure  
3 approval.

4 (4) A city ordinance regulating accessory dwelling units in a manner  
5 that conflicts with this section is void. Nothing in this section  
6 prohibits a city from adopting an ordinance that is more permissive than  
7 the requirements provided in this section.

8 (5) For purposes of this section:

9 (a) Accessory dwelling unit means an additional residential dwelling  
10 unit located on the same lot as a single-family residence that is either  
11 attached to or detached from the single-family residence;

12 (b) City means any city or village in this state;

13 (c) Detached includes being part of any accessory structure such as  
14 a detached garage;

15 (d) Dwelling unit means a structure or the part of a structure that  
16 is used as a home, residence, or sleeping place by one person who  
17 maintains a household or by two or more persons who maintain a common  
18 household; and

19 (e) Single-family residence means a structure maintained and used as  
20 a single dwelling unit.

21 Sec. 2. (1) A county shall allow a minimum of one accessory  
22 dwelling unit on the same lot as a single-family residence in accordance  
23 with the following conditions:

24 (a) An accessory dwelling unit shall comply with all applicable  
25 building regulations;

26 (b) An accessory dwelling unit shall not exceed one thousand square  
27 feet or fifty percent of the size of the single-family residence,  
28 whichever is larger;

29 (c) An accessory dwelling unit shall be prohibited or limited only  
30 to the extent that a county resolution relating to historic buildings, a  
31 deed restriction, a restriction of a homeowners' association, a

1 restriction of a co-owners association organized under the Condominium  
2 Property Act, or a restriction of a unit owners association organized  
3 under the Nebraska Condominium Act limits or prohibits the construction  
4 or use of an accessory dwelling unit; and

5 (d) If a manufactured home or a mobile home is used as an accessory  
6 dwelling unit, the manufactured home or mobile home shall be converted to  
7 real property by being placed on a permanent foundation and assessed for  
8 real property taxes.

9 (2) Except as otherwise provided by state law or in subsection (1)  
10 of this section, a county shall not:

11 (a) Impose requirements related to the placement or appearance of an  
12 accessory dwelling unit that are more restrictive than those imposed on a  
13 single-family residence, including, but not limited to, maximum building  
14 heights, minimum setback requirements, minimum lot sizes, minimum  
15 building frontages, maximum lot coverages, density requirements, and  
16 aesthetic or architectural standards or requirements. Additionally, a  
17 county shall not require an accessory dwelling unit to match the exterior  
18 design, roof pitch, or finishing materials of the single-family  
19 residence;

20 (b) Impose regulations on the use of an accessory dwelling unit as a  
21 rental property that are more restrictive than those provided for in the  
22 Uniform Residential Landlord and Tenant Act;

23 (c) Require that the lot containing a single-family residence and an  
24 accessory dwelling unit have additional parking beyond that required for  
25 a single-family residence or require a fee to be paid in lieu of  
26 providing such additional parking;

27 (d) Restrict the occupancy of either the single-family residence or  
28 the accessory dwelling unit in any of the following ways:

29 (i) Requiring the property owner to be a resident;  
30 (ii) Requiring a familial, marital, or employment relationship to  
31 exist between the occupants of the single-family residence and the

1   occupants of the accessory dwelling unit; or

2       (iii) Restricting the occupancy of an accessory dwelling unit based  
3   on income or age;

4       (e) Require new or separate utility lines between the accessory  
5   dwelling unit and public utility service connections. However, if full  
6   utility access that includes a separate metering system for billing  
7   purposes cannot be provided to the accessory dwelling unit, then the  
8   county can require new or separate utility lines;

9       (f) Impose a different county impact fee structure or development  
10   standard for an accessory dwelling unit than those used for the single-  
11   family residence on the same lot; or

12       (g) Require improvements or repairs to public streets or sidewalks  
13   beyond those imposed on the single-family residence on the same lot.

14       (3) A county shall approve an accessory dwelling unit permit  
15   application that meets the requirements set forth by state law and in  
16   subsection (1) of this section without discretionary review or hearing  
17   and consistent with the time frame assigned to the approval of a single-  
18   family residence. An accessory dwelling unit permit application shall not  
19   have a review timeline or schedule in excess of a county's normal review  
20   schedule for a single-family residence. If the county denies an accessory  
21   dwelling unit permit, the reason for denial shall be provided in writing  
22   to the applicant and shall include any remedy necessary to secure  
23   approval.

24       (4) A county resolution regulating accessory dwelling units in a  
25   manner that conflicts with this section is void. Nothing in this section  
26   prohibits a county from adopting a resolution that is more permissive  
27   than the requirements provided in this section.

28       (5) For purposes of this section:

29       (a) Accessory dwelling unit means an additional residential dwelling  
30   unit located on the same lot as a single-family residence that is either  
31   attached to or detached from the single-family residence;

1        (b) Detached includes being part of any accessory structure such as  
2        a detached garage;

3        (c) Dwelling unit means a structure or the part of a structure that  
4        is used as a home, residence, or sleeping place by one person who  
5        maintains a household or by two or more persons who maintain a common  
6        household; and

7        (d) Single-family residence means a structure maintained and used as  
8        a single dwelling unit.