

LEGISLATURE OF NEBRASKA  
ONE HUNDRED NINTH LEGISLATURE  
SECOND SESSION

## LEGISLATIVE BILL 834

Introduced by Kauth, 31.

Read first time January 08, 2026

Committee: Revenue

1 A BILL FOR AN ACT relating to counties; to amend sections 23-3201,  
2 77-123, 77-421, 77-1303, 77-1311, 77-1315, 77-1315.01, 77-1318,  
3 77-1507, 77-1739, 77-1862, 77-3706, 77-3707, and 77-5027, Reissue  
4 Revised Statutes of Nebraska, sections 77-1311.03, 77-1502, and  
5 77-1514, Revised Statutes Cumulative Supplement, 2024, and sections  
6 77-1301, 77-1613, 77-1701, and 77-2703, Revised Statutes Supplement,  
7 2025; to redefine a term; to provide for the appointment of deputy  
8 county assessors; to provide for certain certification examinations  
9 for county assessors as prescribed; to provide powers and duties to  
10 the Property Tax Administrator; to change the duties of certain  
11 county assessors; to change provisions relating to real property  
12 assessments; to change the deadline for reporting certain  
13 improvements to real property; to change provisions relating to the  
14 preparation of tax lists; to change the required contents of  
15 statements for taxes levied in counties; to change provisions  
16 relating to the cancellation and extinguishment of certain  
17 delinquent taxes; to change provisions relating to remitting certain  
18 sales and use taxes; to eliminate a fee and change certain  
19 application provisions relating to mobile homes; to change  
20 provisions relating to certain annual reports and opinions provided  
21 by the Property Tax Administrator; to eliminate obsolete provisions;  
22 to harmonize provisions; and to repeal the original sections.  
23 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 77-123, Reissue Revised Statutes of Nebraska, is  
3 amended to read:

4       77-123 Omitted property means, for the current tax year, (1) any  
5 taxable real property that was not assessed on March 19, except ~~beginning~~  
6 ~~January 1, 2014,~~ in any county with a population of at least one hundred  
7 ~~fifty~~ thousand inhabitants according to the most recent federal decennial  
8 census, any taxable real property that was not assessed on March 25, and  
9 (2) any taxable tangible personal property that was not assessed on May  
10 1. Omitted property also means any taxable real or tangible personal  
11 property that was not assessed for any prior tax year. Omitted property  
12 does not include property exempt under subdivisions (1)(a) through (d) of  
13 section 77-202, listing errors of an item of property on the assessment  
14 roll of the county assessor, or clerical errors as defined in section  
15 77-128.

16       **Sec. 4.** Section 77-421, Reissue Revised Statutes of Nebraska, is  
17 amended to read:

18       77-421 (1) The Property Tax Administrator shall, in February, May,  
19 August, and November of each year, hold an examination of applicants for  
20 certification as county assessor. An applicant for the examination shall,  
21 not less than ten days before an examination, present to the Property Tax  
22 Administrator a written application on forms provided by the Property Tax  
23 Administrator. Such application shall not be considered by the Property  
24 Tax Administrator unless accompanied by a payment of a fee to the order  
25 of the Tax Commissioner. The fees shall be credited to the Department of  
26 Revenue Property Assessment Division Cash Fund. The amount of such fee  
27 shall be determined annually by the Tax Commissioner and shall be  
28 sufficient to cover the costs of the administration of the examination.  
29 Such examination shall be written and shall be of such character as  
30 fairly to test and determine the qualifications, fitness, and ability of  
31 the person tested actually to perform the duties of county assessor. The

1 Property Tax Administrator shall prepare such examination.

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

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

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

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

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

18 **Sec. 5.** Section 77-1301, Revised Statutes Supplement, 2025, is  
19 amended to read:

20 77-1301 (1) All real property in this state subject to taxation  
21 shall be assessed as of January 1 at 12:01 a.m., and such assessment  
22 shall be used as a basis of taxation until the next assessment unless the  
23 property is damaged real property as defined in section 77-1307, in which  
24 case the assessed value for the damaged real property shall be adjusted  
25 as provided in sections 77-1307 to 77-1309.

26 (2) ~~In Beginning January 1, 2014, in~~ any county with a population of  
27 at least one hundred ~~fifty~~ thousand inhabitants according to the most  
28 recent federal decennial census, the county assessor shall provide notice  
29 of preliminary valuations to real property owners on or before January 15  
30 of each year. Such notice shall be (a) mailed to the taxpayer or (b)  
31 published on a website maintained by the county assessor or by the

1 county.

2 (3) The county assessor shall complete the assessment of real  
3 property on or before March 19 of each year, except ~~beginning January 1,~~  
4 ~~2014,~~ in any county with a population of at least one hundred fifty  
5 thousand inhabitants according to the most recent federal decennial  
6 census, the county assessor shall complete the assessment of real  
7 property on or before March 25 of each year.

8 **Sec. 6.** Section 77-1303, Reissue Revised Statutes of Nebraska, is  
9 amended to read:

10 77-1303 (1) On or before March 19 of each year, the county assessor  
11 or county clerk shall make up an assessment roll of the taxable real  
12 property in the county, except ~~beginning January 1, 2014,~~ in any county  
13 with a population of at least one hundred fifty thousand inhabitants  
14 according to the most recent federal decennial census, the county  
15 assessor or county clerk shall make up an assessment roll of the taxable  
16 real property in the county on or before March 25.

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

25 **Sec. 7.** Section 77-1311, Reissue Revised Statutes of Nebraska, is  
26 amended to read:

27 77-1311 The county assessor shall have general supervision over and  
28 direction of the assessment of all property in his or her county. In  
29 addition to the other duties provided by law, the county assessor shall:

30 (1) Annually revise the real property assessment for the correction  
31 of errors;

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

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

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

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

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

28 **Sec. 8.** Section 77-1311.03, Revised Statutes Cumulative Supplement,  
29 2024, is amended to read:

30 77-1311.03 On or before March 19 of each year, each county assessor  
31 shall conduct a systematic inspection and review by class or subclass of

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

15 **Sec. 9.** Section 77-1315, Reissue Revised Statutes of Nebraska, is  
16 amended to read:

17 77-1315 (1)(a) Except as provided in subdivision (b) of this  
18 subsection, the ~~(1)~~ The county assessor shall, after March 19 and on or  
19 before June 1, implement adjustments to the real property assessment roll  
20 for actions of the Tax Equalization and Review Commission. ~~7~~

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

25 (2) On or before June 1, in addition to the notice of preliminary  
26 valuation sent pursuant to section 77-1301, the county assessor shall  
27 notify the owner of record as of May 20 of every item of real property  
28 which has been assessed at a value different than in the previous year.  
29 Such notice shall be given by first-class mail addressed to such owner's  
30 last-known address. It shall identify the item of real property and state  
31 the old and new valuation, the date of convening of the county board of

1 equalization, and the dates for filing a protest.

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

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

15 **Sec. 10.** Section 77-1315.01, Reissue Revised Statutes of Nebraska,  
16 is amended to read:

17 77-1315.01 (1) After March 19 and on or before July 25 or on or  
18 before August 10 in counties that have adopted a resolution to extend the  
19 deadline for hearing protests under section 77-1502, the county assessor  
20 shall report to the county board of equalization any overvaluation or  
21 undervaluation of any real property, except ~~beginning January 1, 2014,~~ in  
22 any county with a population of at least one hundred ~~fifty~~ thousand  
23 inhabitants according to the most recent federal decennial census, the  
24 report shall be made after March 25 and on or before July 25 or on or  
25 before August 10 in counties that have adopted a resolution to extend the  
26 deadline for hearing protests under section 77-1502. The county board of  
27 equalization shall consider the report in accordance with section  
28 77-1504.

29 (2) The current year's assessed valuation of any real property shall  
30 not be changed by the county assessor after March 19 except by action of  
31 the Tax Equalization and Review Commission or the county board of



1 equalization, except ~~beginning January 1, 2014,~~ in any county with a  
2 population of at least one hundred ~~fifty~~ thousand inhabitants according  
3 to the most recent federal decennial census, the current year's assessed  
4 valuation of any real property shall not be changed after March 25 except  
5 by action of the commission or the county board of equalization.

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

8 77-1318 All taxes charged under section 77-1317 shall be exempt from  
9 any back interest or penalty and shall be collected in the same manner as  
10 other taxes levied upon real estate, except for taxes charged on  
11 improvements to real property made after September 1, 1980. Interest at  
12 the rate provided in section 77-207 and the following penalties and  
13 interest on penalties for late reporting or failure to report such  
14 improvements pursuant to section 77-1318.01 shall be collected in the  
15 same manner as other taxes levied upon real property. The penalty for  
16 late reporting or failure to report improvements made to real property  
17 after September 1, 1980, shall be as follows: (1) A penalty of twelve  
18 percent of the tax due on the improvements for each taxing period for  
19 improvements voluntarily filed or reported after March 19 has passed,  
20 except ~~beginning January 1, 2014,~~ in any county with a population of at  
21 least one hundred ~~fifty~~ thousand inhabitants according to the most recent  
22 federal decennial census, after March 25 has passed; and (2) a penalty of  
23 twenty percent of the tax due on improvements for each taxing period for  
24 improvements not voluntarily reported for taxation purposes after March  
25 19 has passed, 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, after March 25 has passed.  
28 Interest at the rate specified in section 45-104.01, as such rate may  
29 from time to time be adjusted by the Legislature, shall be assessed upon  
30 such penalty from the date of delinquency of the tax until paid. No  
31 penalty excluding interest shall be charged in excess of one thousand

1 dollars per year. For purposes of this section, improvement shall mean  
2 any new construction of or change to an item of real property as defined  
3 in section 77-103.

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

7 **Sec. 12.** Section 77-1502, Revised Statutes Cumulative Supplement,  
8 2024, is amended to read:

9 77-1502 (1) The county board of equalization shall meet for the  
10 purpose of reviewing and deciding written protests filed pursuant to this  
11 section beginning on or after June 1 and ending on or before July 25 of  
12 each year. Protests regarding real property shall be signed and filed  
13 after the county assessor's completion of the real property assessment  
14 roll required by section 77-1315 and on or before June 30. For protests  
15 of real property, a protest shall be filed for each parcel. Protests  
16 regarding taxable tangible personal property returns filed pursuant to  
17 section 77-1229 from January 1 through May 1 shall be signed and filed on  
18 or before June 30. The county board in a county with a population of more  
19 than one hundred thousand inhabitants based upon the most recent federal  
20 decennial census may adopt a resolution to extend the deadline for  
21 hearing protests from July 25 to August 10. The resolution must be  
22 adopted before July 25 and it will affect the time for hearing protests  
23 for that year only. By adopting such resolution, such county waives any  
24 right to petition the Tax Equalization and Review Commission for  
25 adjustment of a class or subclass of real property under section  
26 77-1504.01 for that year.

27 (2) Each protest shall be made on a form prescribed by the Tax  
28 Commissioner, signed, and filed with the county clerk of the county where  
29 the property is assessed. It shall be acceptable for a county to create  
30 its own form, including an electronic form, as long as the form captures  
31 the information required by this subsection. The protest shall contain or

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

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

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

31 (5) The county clerk or county assessor shall prepare a separate

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

23 (6) On or before August 2, or on or before August 18 in a county  
24 that has adopted a resolution to extend the deadline for hearing  
25 protests, the county clerk shall mail to the protester written notice of  
26 the board's decision. The notice shall contain a statement advising the  
27 protester that a report of the board's decision is available at the  
28 county clerk's or county assessor's office, whichever is appropriate. If  
29 the protester is not an owner of the property involved in the protest or  
30 a person authorized to protest on behalf of the owner, the county clerk  
31 shall also mail written notice of the board's decision to the owner of

1 such property at the address to which the property tax statements are  
2 mailed.

3 **Sec. 13.** Section 77-1507, Reissue Revised Statutes of Nebraska, is  
4 amended to read:

5 77-1507 (1) The county board of equalization may meet at any time  
6 for the purpose of assessing any omitted real property that was not  
7 reported to the county assessor pursuant to section 77-1318.01 and for  
8 correction of clerical errors as defined in section 77-128 that result in  
9 a change of assessed value. The county board of equalization shall give  
10 notice of the assessed value of the real property to the record owner or  
11 agent at his or her last-known address. For real property which has been  
12 omitted in the current year, the county board of equalization shall not  
13 send notice pursuant to this section on or before June 1.

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

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

25 (a) For protested action, a notification to the protester of the  
26 board's final action advising the protester that a report of the board's  
27 final decision is available at the county clerk's or county assessor's  
28 office, whichever is appropriate; and

29 (b) For protested and nonprotested action, a report to the Property  
30 Tax Administrator which shall state a description adequate to identify  
31 the property, the reason such property was not assessed pursuant to

1 section 77-1301, and a statement of the board's justification for its  
2 action. A copy of the report shall be available for public inspection in  
3 the office of the county clerk.

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

8 (4)(a) Except as provided in subdivision (b) or (c) of this  
9 subsection, improvements ~~(4) Improvements~~ to real property that which  
10 were properly reported to the county assessor pursuant to section  
11 77-1318.01 for the current year and were not added to the assessment roll  
12 by the county assessor on or before March 19 shall only be added to the  
13 assessment roll by the county board of equalization from June 1 through  
14 July 25. ~~7~~

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

21 (c) In counties that have adopted a resolution to extend the  
22 deadline for hearing protests under section 77-1502, the deadline of July  
23 25 shall be extended to August 10.

24 **Sec. 14.** Section 77-1514, Revised Statutes Cumulative Supplement,  
25 2024, is amended to read:

26 77-1514 (1)(a) ~~(1)~~ The county assessor shall prepare an abstract of  
27 the property assessment rolls of locally assessed real property of his or  
28 her county on forms prescribed and furnished by the Tax Commissioner.

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

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

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

8       ~~(d)~~ The Property Tax Administrator, upon written request from the  
9 county assessor, may for good cause shown extend the final filing due  
10 date for the abstract and the statutory deadlines provided in section  
11 77-5027. The Property Tax Administrator may extend the statutory deadline  
12 in section 77-5028 for a county if the deadline is extended for that  
13 county. ~~In Beginning January 1, 2014,~~ in any county with a population of  
14 at least one hundred ~~fifty~~ thousand inhabitants according to the most  
15 recent federal decennial census, the county assessor shall request an  
16 extension of the final filing due date by March 22.

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

22       **Sec. 15.** Section 77-1613, Revised Statutes Supplement, 2025, is  
23 amended to read:

24       77-1613 After the levy of taxes has been made and before November  
25 20, the county assessor shall transcribe the assessments into a suitable  
26 book to be provided at the expense of the county, properly ruled and  
27 headed with the distinct columns in which shall be entered the  
28 description of the lands, number of acres and value, number of city and  
29 village lots and their value, taxable value of taxable personal property,  
30 delinquent taxes of previous years, ~~the amount of property tax credits~~  
31 ~~not reimbursed by the state,~~ the amount of taxes due on the day the first

1 installment becomes due, and the amount of delinquent taxes due on the  
2 day the second installment thereof becomes due, as provided by law, in  
3 the event the taxpayer elects to pay taxes in two equal semiannual  
4 installments.

5 **Sec. 16.** Section 77-1701, Revised Statutes Supplement, 2025, is  
6 amended to read:

7 77-1701 (1) The county treasurer shall be ex officio county  
8 collector of all taxes levied within the county. The county board shall  
9 designate a county official to mail or otherwise deliver a statement of  
10 the amount of taxes due and a notice that special assessments are due, to  
11 the last-known address of the person, firm, association, or corporation  
12 against whom such taxes or special assessments are assessed or to the  
13 lending institution or other party responsible for paying such taxes or  
14 special assessments. Such statement shall clearly indicate, for each  
15 applicable county, city, and village political subdivision, the amount of  
16 property taxes due to fund any and all public safety services as defined  
17 in section 13-320, county attorneys, and public defenders, regardless of  
18 whether such amount is taken as an exception to the political  
19 subdivision's property tax request authority under section 13-3404. Such  
20 statement shall also clearly indicate, for each political subdivision,  
21 the levy rate and the amount of taxes due as the result of principal or  
22 interest payments on bonds issued by the political subdivision and shall  
23 show such rate and amount separate from any other levy. When taxes on  
24 real property are delinquent for a prior year, the county treasurer shall  
25 indicate this information on the current year tax statement in bold  
26 letters. The information provided shall inform the taxpayer that  
27 delinquent taxes and interest are due for the prior year or years and  
28 shall indicate the specific year or years for which such taxes and  
29 interest remain unpaid. The language shall read "Back Taxes and Interest  
30 Due For", followed by numbers to indicate each year for which back taxes  
31 and interest are due and a statement indicating that failure to pay the



1 back taxes and interest may result in the loss of the real property.  
2 Failure to receive such statement or notice shall not relieve the  
3 taxpayer from any liability to pay such taxes or special assessments and  
4 any interest or penalties accrued thereon. In any county in which a city  
5 of the metropolitan class is located, all statements of taxes shall also  
6 include notice that special assessments for cutting weeds, removing  
7 litter, and demolishing buildings are due.

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

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

24 **Sec. 17.** Section 77-1739, Reissue Revised Statutes of Nebraska, is  
25 amended to read:

26 77-1739 All personal property taxes ~~or real estate taxes levied on a~~  
27 ~~mobile home, cabin trailer, manufactured home, or similar property~~  
28 ~~assessed and taxed as improvements to leased land of any taxpayer that~~  
29 are ~~are~~ delinquent for more than ten years ~~and~~ shall be canceled upon the  
30 payment of the principal of such taxes, without interest, if all other  
31 taxes of such taxpayer in that county, due subsequent thereto, have been

1 paid in full.

2 **Sec. 18.** Section 77-1862, Reissue Revised Statutes of Nebraska, is  
3 amended to read:

4 77-1862 (1) Any and all taxes and special assessments, together with  
5 interest, penalty, and costs, levied upon any real property, and any lien  
6 created thereby in this state and due to this state or to any county or  
7 other political subdivision thereof, becoming delinquent in the calendar  
8 year 1943 or any prior year, are hereby released and extinguished  
9 forever.

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

19 **Sec. 19.** Section 77-2703, Revised Statutes Supplement, 2025, is  
20 amended to read:

21 77-2703 (1) There is hereby imposed a tax at the rate provided in  
22 section 77-2701.02 upon the gross receipts from all sales of tangible  
23 personal property sold at retail in this state; the gross receipts of  
24 every person engaged as a public utility, as a community antenna  
25 television service operator, or as a satellite service operator, any  
26 person involved in the connecting and installing of the services defined  
27 in subdivision (2)(a), (b), (d), or (e) of section 77-2701.16, or every  
28 person engaged as a retailer of intellectual or entertainment properties  
29 referred to in subsection (3) of section 77-2701.16; the gross receipts  
30 from the sale of admissions in this state; the gross receipts from the  
31 sale of warranties, guarantees, service agreements, or maintenance

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

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

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

24 (c) The tax required to be collected by the retailer from the  
25 purchaser, unless otherwise provided by statute or by rule and regulation  
26 of the Tax Commissioner, shall be displayed separately from the list  
27 price, the price advertised in the premises, the marked price, or other  
28 price on the sales check or other proof of sales, rentals, or leases.

29 (d) For the purpose of more efficiently securing the payment,  
30 collection, and accounting for the sales tax and for the convenience of  
31 the retailer in collecting the sales tax, it shall be the duty of the Tax

1 Commissioner to provide a schedule or schedules of the amounts to be  
2 collected from the consumer or user to effectuate the computation and  
3 collection of the tax imposed by the Nebraska Revenue Act of 1967. Such  
4 schedule or schedules shall provide that the tax shall be collected from  
5 the consumer or user uniformly on sales according to brackets based on  
6 sales prices of the item or items. Retailers may compute the tax due on  
7 any transaction on an item or an invoice basis. The rounding rule  
8 provided in section 77-3,117 applies.

9 (e) The use of tokens or stamps for the purpose of collecting or  
10 enforcing the collection of the taxes imposed in the Nebraska Revenue Act  
11 of 1967 or for any other purpose in connection with such taxes is  
12 prohibited.

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

26 (g) In the rental or lease of automobiles, trucks, trailers,  
27 semitrailers, and truck-tractors as defined in the Motor Vehicle  
28 Registration Act, the tax shall be collected by the lessor on the rental  
29 or lease price, except as otherwise provided within this section.

30 (h) In the rental or lease of automobiles, trucks, trailers,  
31 semitrailers, and truck-tractors as defined in the act, for periods of

1 one year or more, the lessor may elect not to collect and remit the sales  
2 tax on the gross receipts and instead pay a sales tax on the cost of such  
3 vehicle. If such election is made, it shall be made pursuant to the  
4 following conditions:

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

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

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

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

26 (i) The tax imposed by this section on the sales of motor vehicles,  
27 semitrailers, and trailers as defined in sections 60-339, 60-348, and  
28 60-354 shall be the liability of the purchaser and, with the exception of  
29 motor vehicles, semitrailers, and trailers registered pursuant to section  
30 60-3,198, the tax shall be collected by the county treasurer as provided  
31 in the Motor Vehicle Registration Act or by an approved licensed dealer

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

1 of 1967. The county treasurer or Department of Motor Vehicles shall  
2 report and remit the tax so collected to the Tax Commissioner by the  
3 fifteenth day of the following month. The county treasurer, for his or  
4 her collection fee, shall deduct and withhold, from all amounts required  
5 to be collected under this subsection, the collection fee permitted to be  
6 deducted by any retailer collecting the sales tax, all of which shall be  
7 deposited in the county general fund, plus an additional amount equal to  
8 one-half of one percent of all amounts in excess of six thousand dollars  
9 remitted each month. Prior to January 1, 2023, fifty percent of such  
10 additional amount shall be deposited in the county general fund and fifty  
11 percent of such additional amount shall be deposited in the county road  
12 fund. On and after January 1, 2023, seventy-five percent of such  
13 additional amount shall be deposited in the county general fund and  
14 twenty-five percent of such additional amount shall be deposited in the  
15 county road fund. In any county with a population of one hundred ~~fifty~~  
16 thousand inhabitants or more, the county treasurer shall remit one dollar  
17 of his or her collection fee for each of the first five thousand motor  
18 vehicles, semitrailers, or trailers registered with such county treasurer  
19 on or after January 1, 2020, to the State Treasurer for credit to the  
20 Department of Revenue Enforcement Fund. The Department of Motor Vehicles,  
21 for its collection fee, shall deduct, withhold, and deposit in the Motor  
22 Carrier Division Cash Fund the collection fee permitted to be deducted by  
23 any retailer collecting the sales tax. The collection fee for the county  
24 treasurer or the Department of Motor Vehicles shall be forfeited if the  
25 county treasurer or department violates any rule or regulation pertaining  
26 to the collection of the use tax.

27 (j)(i) The tax imposed by this section on the sale of a motorboat as  
28 defined in section 37-1204 shall be the liability of the purchaser. The  
29 tax shall be collected by the county treasurer at the time the purchaser  
30 makes application for the registration of the motorboat. At the time of  
31 the sale of a motorboat, the seller shall (A) state on the sales invoice

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

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

31 (k)(i) The tax imposed by this section on the sale of an all-terrain



1 vehicle as defined in section 60-103 or a utility-type vehicle as defined  
2 in section 60-135.01 shall be the liability of the purchaser. The tax  
3 shall be collected by the county treasurer or by an approved licensed  
4 dealer participating in the electronic dealer services system pursuant to  
5 section 60-1507 at the time the purchaser makes application for the  
6 certificate of title for the all-terrain vehicle or utility-type vehicle.  
7 At the time of the sale of an all-terrain vehicle or a utility-type  
8 vehicle, the seller shall (A) state on the sales invoice the dollar  
9 amount of the tax imposed under this section and (B) furnish to the  
10 purchaser a certified statement of the transaction, in such form as the  
11 Tax Commissioner prescribes, setting forth as a minimum the total sales  
12 price, the allowance for any trade-in, and the difference between the  
13 two. The sales tax due shall be computed on the difference between the  
14 total sales price and the allowance for any trade-in as disclosed by such  
15 certified statement. Any seller who willfully understates the amount upon  
16 which the sales tax is due shall be subject to a penalty of one thousand  
17 dollars. A copy of such certified statement shall also be furnished to  
18 the Tax Commissioner. Any seller who fails or refuses to furnish such  
19 certified statement shall be guilty of a misdemeanor and shall, upon  
20 conviction thereof, be punished by a fine of not less than twenty-five  
21 dollars nor more than one hundred dollars. If the purchaser does not  
22 obtain a certificate of title for such all-terrain vehicle or utility-  
23 type vehicle within thirty days of the purchase thereof, the tax imposed  
24 by this section shall immediately thereafter be paid by the purchaser to  
25 the county treasurer. If the tax is not paid on or before the thirtieth  
26 day after its purchase, the county treasurer shall also collect from the  
27 purchaser interest from the thirtieth day through the date of payment and  
28 sales tax penalties as provided in the Nebraska Revenue Act of 1967. The  
29 county treasurer shall report and remit the tax so collected to the Tax  
30 Commissioner by the fifteenth day of the following month. The county  
31 treasurer, for his or her collection fee, shall deduct and withhold for

1 the use of the county general fund, from all amounts required to be  
2 collected under this subsection, the collection fee permitted to be  
3 deducted by any retailer collecting the sales tax. The collection fee  
4 shall be forfeited if the county treasurer violates any rule or  
5 regulation pertaining to the collection of the use tax.

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

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

23 (1) The Tax Commissioner shall adopt and promulgate necessary rules  
24 and regulations for determining the amount subject to the taxes imposed  
25 by this section so as to insure that the full amount of any applicable  
26 tax is paid in cases in which a sale is made of which a part is subject  
27 to the taxes imposed by this section and a part of which is not so  
28 subject and a separate accounting is not practical or economical.

29 (2) A use tax is hereby imposed on the storage, use, or other  
30 consumption in this state of property purchased, leased, or rented from  
31 any retailer and on any transaction the gross receipts of which are

1 subject to tax under subsection (1) of this section on or after June 1,  
2 1967, for storage, use, or other consumption in this state at the rate  
3 set as provided in subsection (1) of this section on the sales price of  
4 the property or, in the case of leases or rentals, of the lease or rental  
5 prices.

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

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

27 (c) The Tax Commissioner, in order to facilitate the proper  
28 administration of the use tax, may designate such person or persons as he  
29 or she may deem necessary to be use tax collectors and delegate to such  
30 persons such authority as is necessary to collect any use tax which is  
31 due and payable to the State of Nebraska. The Tax Commissioner may

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

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

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

26 (f) For the purpose of the proper administration of the Nebraska  
27 Revenue Act of 1967 and to prevent evasion of the use tax, for the sale  
28 of property to an advertising agency which purchases the property as an  
29 agent for a disclosed or undisclosed principal, the advertising agency is  
30 and remains liable for the sales and use tax on the purchase the same as  
31 if the principal had made the purchase directly.

1       **Sec. 20.** Section 77-3706, Reissue Revised Statutes of Nebraska, is  
2 amended to read:

3       77-3706 (1) No later than January 15 of each year, the The owner,  
4 lessee, or manager of land, upon which is parked or located a mobile  
5 home, shall report the following for each mobile home that is located on  
6 such land:

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

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

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

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

17       (b) Such county assessor shall provide the forms necessary to  
18 complete the report.

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

22       **Sec. 21.** Section 77-3707, Reissue Revised Statutes of Nebraska, is  
23 amended to read:

24       77-3707 (1) Every owner, lessee, or manager of land upon which are  
25 located or to be located two or more mobile homes shall obtain an annual  
26 a permit for the location of such mobile homes. A completed application  
27 for such permit shall be submitted to the county treasurer. Upon the  
28 receipt of such completed application, the county treasurer shall issue  
29 such permit to the applicant. ~~therefor from the county treasurer upon~~  
30 ~~payment of an annual fee of five dollars which shall be deposited in the~~  
31 ~~county general fund.~~

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

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

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

7       **Sec. 22.** Section 77-5027, Reissue Revised Statutes of Nebraska, is  
8 amended to read:

9       77-5027 (1) The commission shall, pursuant to section 77-5026, raise  
10 or lower the valuation of any class or subclass of real property in a  
11 county when it is necessary to achieve equalization.

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

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

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

30       (4) In addition to an opinion of level of value and quality of  
31 assessment in the county, the Property Tax Administrator may make

1 nonbinding recommendations for consideration by the commission.

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

13 **Sec. 23.** Original sections 23-3201, 77-123, 77-421, 77-1303,  
14 77-1311, 77-1315, 77-1315.01, 77-1318, 77-1507, 77-1739, 77-1862,  
15 77-3706, 77-3707, and 77-5027, Reissue Revised Statutes of Nebraska,  
16 sections 77-1311.03, 77-1502, and 77-1514, Revised Statutes Cumulative  
17 Supplement, 2024, and sections 77-1301, 77-1613, 77-1701, and 77-2703,  
18 Revised Statutes Supplement, 2025, are repealed.