

# **One Hundred Ninth Legislature - Second Session - 2026**

## **Introducer's Statement of Intent**

### **LB834**

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**Chairperson: Senator R. Brad von Gillern**

**Committee: Revenue**

The following constitutes the reasons for this bill and the purposes which are sought to be accomplished thereby:

LB 834 is a bill to redefine a term; to provide for the appointment of deputy county assessors; to provide for certain certification examinations for county assessors as prescribed; to provide powers and duties to the Property Tax Administrator; to change the duties of certain county assessors; to change provisions relating to real property assessments; to change the deadline for reporting certain improvements to real property; to change provisions relating to the preparation of tax lists; to change the required contents of statements for taxes levied in counties; to change provisions relating to the cancellation and extinguishment of certain delinquent taxes; to change provisions relating to remitting certain sales and use taxes; to eliminate a fee and change certain application provisions relating to mobile homes; to change provisions relating to certain annual reports and opinions provided by the Property Tax Administrator; to eliminate obsolete provisions; to harmonize provisions; and to repeal the original sections.

**Principal Introducer:** \_\_\_\_\_

**Senator Kathleen Kauth**