

LEGISLATURE OF NEBRASKA
ONE HUNDRED EIGHTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 370

Introduced by Linehan, 39.

Read first time January 12, 2023

Committee: Revenue

- 1 A BILL FOR AN ACT relating to property taxes; to amend section 77-1701,
- 2 Reissue Revised Statutes of Nebraska; to require a notice relating
- 3 to the availability of certain tax credits; and to repeal the
- 4 original section.
- 5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-1701, Reissue Revised Statutes of Nebraska, is
2 amended to read:

3 77-1701 (1) The county treasurer shall be ex officio county
4 collector of all taxes levied within the county. The county board shall
5 designate a county official to mail or otherwise deliver a statement of
6 the amount of taxes due and a notice that special assessments are due, to
7 the last-known address of the person, firm, association, or corporation
8 against whom such taxes or special assessments are assessed or to the
9 lending institution or other party responsible for paying such taxes or
10 special assessments. Such statement shall clearly indicate, for each
11 political subdivision, the levy rate and the amount of taxes due as the
12 result of principal or interest payments on bonds issued by the political
13 subdivision and shall show such rate and amount separate from any other
14 levy. Beginning with tax year 2000, when taxes on real property are
15 delinquent for a prior year, the county treasurer shall indicate this
16 information on the current year tax statement in bold letters. The
17 information provided shall inform the taxpayer that delinquent taxes and
18 interest are due for the prior year or years and shall indicate the
19 specific year or years for which such taxes and interest remain unpaid.
20 The language shall read "Back Taxes and Interest Due For", followed by
21 numbers to indicate each year for which back taxes and interest are due.
22 Failure to receive such statement or notice shall not relieve the
23 taxpayer from any liability to pay such taxes or special assessments and
24 any interest or penalties accrued thereon. In any county in which a city
25 of the metropolitan class is located, all statements of taxes shall also
26 include notice that special assessments for cutting weeds, removing
27 litter, and demolishing buildings are due.

28 (2) Notice that special assessments are due shall not be required
29 for special assessments levied by sanitary and improvement districts
30 organized under Chapter 31, article 7, except that such notice may be
31 provided by the county at the discretion of the county board or by the

1 sanitary and improvement district with the approval of the county board.

2 (3) A statement of the amount of taxes due and a notice that special
3 assessments are due shall not be required to be mailed or otherwise
4 delivered pursuant to subsection (1) of this section if the total amount
5 of the taxes and special assessments due is less than two dollars.
6 Failure to receive the statement or notice shall not relieve the taxpayer
7 from any liability to pay the taxes or special assessments but shall
8 relieve the taxpayer from any liability for interest or penalties. Taxes
9 and special assessments of less than two dollars shall be added to the
10 amount of taxes and special assessments due in subsequent years and shall
11 not be considered delinquent until the total amount is two dollars or
12 more.

13 (4) The county treasurer shall include a red slip of paper with each
14 tax statement delivered under this section. The red slip of paper shall
15 contain a notice printed in at least twelve-point type in substantially
16 the following form:

17 DON'T FORGET TO CLAIM YOUR NEBRASKA PROPERTY TAX INCENTIVE ACT
18 CREDIT

19 You may be eligible for a refundable income tax credit based on the
20 amount you paid for school district and community college property taxes.
21 To claim this credit, visit the Department of Revenue's website at
22 (insert current website address).

23 If you failed to claim this credit on your income tax return, you
24 can still receive the credit by submitting an amended return. The amended
25 return must be submitted within three years from the date your original
26 income tax return was filed.

27 If you have questions or need assistance filling out these forms,
28 please contact the Department of Revenue at (insert current telephone
29 number) or fill out the "Contact Us Form" located on the department's
30 website at (insert current website address).

31 Sec. 2. Original section 77-1701, Reissue Revised Statutes of

1 Nebraska, is repealed.