

2017 Nebraska Legislative Changes

Nebraska Department of Revenue, Property Assessment Division

June 29, 2017

Homestead Exemption Act ([LB 20](#) – Operative Date: January 1, 2018)

LB 20 removes the annual disability certification for veterans totally disabled by a nonservice connected accident or illness (currently, the Department's category 2).

Nebraska Budget Act ([LB 217](#) – Operative Date: August 24, 2017)

LB 217, Section 2, allows for the county assessor to certify the taxable real and personal property value to the governing body by mail (if requested), by electronic means, or by listing the certification on the county assessor's website.

Rent-restricted Housing ([LB 217](#) – Operative Date: April 28, 2017)

LB 217, Section 5, requires owners of rent-restricted projects to file income and expense statements on a form prescribed by the Tax Commissioner by July 1 of each year, instead of October 1. The Tax Commissioner must distribute the income and expense statements to the county assessor where the rent-restricted housing projects are located on or before August 15 of each year.

Agricultural and Horticultural Land Classification ([LB 217](#) – Operative Date: August 24, 2017)

LB 217, Section 6, requires that whether a parcel of land is primarily used for agricultural or horticultural purposes will be determined without regard to whether some or all of the parcel is platted and subdivided into separate lots or developed with certain improvements.

Tax Deed Notices ([LB 217](#) – Operative Date: April 28, 2017)

LB 217, Sections 7, 8, and 9, authorize tax deed notices to be delivered by certified mail or designated delivery service.

Homestead Exemption Act ([LB 217](#) – Operative Dates: August 24, 2017 for Section 20; and January 1, 2018 for Section 21)

LB 217, Section 20, authorizes the delivery of homestead forms for prior-year applicants in the manner approved by the Tax Commissioner; and

Section 21 authorizes that interest does not accrue on property that has had its homestead exemption rejected or reduced until 30 days after certification by the county board of equalization.

Property Tax Credit ([LB 217](#) – Operative Date: August 24, 2017)

LB 217, Section 22, requires an electronic statement from the county treasurer to the Property Tax Administrator upon the return of unused property tax credit funds.

Nebraska Advantage Act ([LB 217](#) – *Operative Date: August 24, 2017*)

LB 217, Section 23, provides that the amount of value exempted, when using Nebraska net book value under the Nebraska Advantage Act is based on the year placed in service. It was previously based on year acquired.

Tax Equity and Educational Opportunities Support Act (TEEOSA) ([LB 217](#) – *Operative Date: August 24, 2017*)

LB 217, Section 31, changes the due date for the School District Taxable Value Report from August 25 to August 20. It also changes the due date for any Amended School District Taxable Value Reports from September 30 to August 31.

County Industrial Sewer Construction Act ([LB 253](#) – *Operative Date: August 24, 2017*)

LB 253 authorizes intergovernmental service agreements under the County Industrial Sewer Construction Act and provides for a tax levy.

Special Assessment ([LB 317](#) – *Operative Date: August 24, 2017*)

LB 317 provides that any time a special assessment in any city or village against any parcel of real property is found invalid, uncollectable, or void, because of any defect in the proceedings used to levy the special assessment, the mayor and city council (or chairperson and board of trustees) may relevy or reassess the special assessment without regard to whether the defects have been subsequently cured.

Planning Commission; Community Development Law; and Local Option Municipal Economic Development Act ([LB 383](#) – *Operative Date: August 24, 2017*)

LB 383 provides that no member of either (1) a community redevelopment authority, or (2) a citizen advisory review committee may also be a member of a city planning commission.

Tax Equity and Educational Opportunities Support Act (TEEOSA) ([LB 409](#) – *Operative Date: May 11, 2017*)

LB 409 restricts the base limitation for schools to 1.5% for fiscal years 2017-18 and 2018-19. It also provides that the local effort rate for those years is the maximum levy, less 2.97 cents.

Real Estate Transfer Statement ([LB 535](#) – *Operative Date: August 24, 2017*)

LB 535 amends Neb. Rev. Stat. § 76-214 to provide that the Real Estate Transfer Statement, Form 521, is not required for oil, gas, or mineral leases. Instruments submitted for recording in the office of the register of deeds, with certain exceptions, may have a digital signature instead of an ink signature.

County Records ([LB 624](#) – *Operative Date: January 1, 2018*)

LB 624 provides that the residential addresses of law enforcement officers will be withheld from the public if the law enforcement officer files an application with the county assessor. The application may be renewed every five years. However, the address will be provided if requested in writing.