

NEBRASKA DEPARTMENT OF REVENUE, PROPERTY ASSESSMENT DIVISION

2013 Nebraska Legislative Changes

Personal Property Late Filing Dates and Penalties ([LB 28](#) – Operative Date: January 1, 2014) Changes the final late filing date for personal property returns subject to the 10% penalty from July 31 to June 30. The date for the late filing of a personal property return that is subject to the 25% penalty changes from August 1 to July 1.

Tax List to be Completed by County Assessor ([LB 29](#) – Operative Date: September 6, 2013) Requires the tax list be completed by the county assessor. Also requires the county treasurer to maintain a record of the total taxes assessed and a monthly total of taxes collected. Removes the requirement for county assessors to maintain a controlling account for the county's tax list.

Death Certificates Exempted ([LB 36](#) – Operative Date: March 8, 2013) Exempts all certified or authenticated death certificates from the documentary stamp tax, rather than only those that pertain to transfer on death deeds.

Death Certificate Cover Sheet ([LB 345](#) -- Operative Date: September 6, 2013) Requires a cover sheet be attached to the death certificate whenever the title to real estate is affected by the filing of a death certificate with the register of deeds. The cover sheet must indicate the title of the document, the previously-recorded document data, the grantor and surviving grantee, and the legal description of the property being transferred.

County Assumption of Contracts ([LB 55](#) – Operative Date: April 25, 2013) Provides that contracts of the Nebraska Department of Revenue (Department) that pertain to the county assessment function do not have to be assumed by the county.

Tax Increment Financing ([LB 66](#) -- Operative Date: September 6, 2013) Changes the Community Development Law to provide that a city may undertake a redevelopment project to include real property located outside the city's corporate limits.

In order for the real property to qualify for the project, the following requirements must be met:

1. The real property must have been formerly used as a defense site;
2. The former defense site must be located within a sanitary improvement district;
3. The former defense site must be in the same county as the city approving the project;
4. The city approving the project must pass an ordinance stating that the city intends to annex the property in the future; and
5. The project must have been consented to by another city exercising extraterritorial jurisdiction over the former defense site.

The county may agree to reimburse the city for the services provided to the project pursuant to the Inter-local Cooperation Act.

Also provides that the project involving former defense sites do not have to be within the corporate limits of a city in order for the county to divide the real property taxes.

Property Assessment Division Annual Report ([LB 222](#) -- Operative Date: May 8, 2013)

Requires that the Property Assessment Division's annual report be submitted electronically to the Clerk of the Legislature.