

LEGISLATURE OF NEBRASKA

ONE HUNDRED SECOND LEGISLATURE

SECOND SESSION

**LEGISLATIVE BILL 1106**

Introduced by Schilz, 47.

Read first time January 19, 2012

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend section  
2 77-1374, Reissue Revised Statutes of Nebraska; to change  
3 provisions relating to the assessment of improvements on  
4 leased public lands; and to repeal the original section.  
5 Be it enacted by the people of the State of Nebraska,

1                   Section 1. Section 77-1374, Reissue Revised Statutes of  
2 Nebraska, is amended to read:

3                   77-1374 Improvements on leased public lands shall be  
4 assessed, together with the value of the lease, to the owner of the  
5 improvements as real property. On or before March 1, following any  
6 construction thereof or any change in the improvements made on or  
7 before January 1, the owner of the improvements shall file with the  
8 county assessor an assessment application on a form prescribed by the  
9 Tax Commissioner. An assessment application shall also be filed with  
10 the county assessor at the time a change of ownership occurs, and  
11 such assessment application shall be signed by the owner of the  
12 improvements or the owner of the land. The taxes imposed on the  
13 improvements shall be collected in the same manner as in all other  
14 cases of collection of taxes on real property.

15                   Sec. 2. Original section 77-1374, Reissue Revised  
16 Statutes of Nebraska, is repealed.