

LEGISLATURE OF NEBRASKA  
ONE HUNDRED THIRD LEGISLATURE  
SECOND SESSION  
**LEGISLATIVE BILL 780**

Introduced by Wightman, 36.

Read first time January 10, 2014

Committee: Judiciary

A BILL

1 FOR AN ACT relating to real property; to amend section 76-214,  
2 Revised Statutes Cumulative Supplement, 2012, and section  
3 76-2,126, Revised Statutes Supplement, 2013; to change  
4 provisions relating to transfer on death deeds; and to  
5 repeal the original sections.  
6 Be it enacted by the people of the State of Nebraska,

1           Section 1. Section 76-214, Revised Statutes Cumulative  
2 Supplement, 2012, is amended to read:

3           76-214 (1) Every grantee who has a deed to real estate  
4 recorded and every purchaser of real estate who has a memorandum of  
5 contract or land contract recorded shall, at the time such deed,  
6 memorandum of contract, or land contract is presented for recording,  
7 file with the register of deeds a completed statement as prescribed  
8 by the Tax Commissioner. For all deeds and all memoranda of contract  
9 and land contracts recorded on and after January 1, 2001, the  
10 statement shall not require the social security number of the grantee  
11 or purchaser or the federal employer identification number of the  
12 grantee or purchaser. This statement may require the recitation of  
13 any information contained in the deed, memorandum of contract, or  
14 land contract, the total consideration paid, the amount of the total  
15 consideration attributable to factors other than the purchase of the  
16 real estate itself, and other factors which may influence the  
17 transaction. If a death certificate is recorded as provided in  
18 subsection (2) of this section, this statement may require a date of  
19 death, the name of the decedent, and whether the title is affected as  
20 a result of a transfer on death deed, a joint tenancy deed, or the  
21 expiration of a life estate or by any other means. This statement  
22 shall be signed and filed by the grantee, the purchaser, or his or  
23 her authorized agent. The register of deeds shall forward the  
24 statement to the county assessor. If the grantee or purchaser fails  
25 to furnish the prescribed statement, the register of deeds shall not

1 record the deed, memorandum of contract, or land contract. The  
2 register of deeds shall indicate on the statement the book and page  
3 or computer system reference where the deed, memorandum of contract,  
4 or land contract is recorded and shall immediately forward the  
5 statement to the county assessor. The county assessor shall process  
6 the statement according to the instructions of the Property Tax  
7 Administrator and shall, pursuant to the rules and regulations of the  
8 Tax Commissioner, forward the statement to the Tax Commissioner.

9 (2)(a) The statement described in subsection (1) of this  
10 section shall be filed at the time that a certified or authenticated  
11 copy of the grantor's death certificate is filed if such death  
12 certificate is required to be filed under section 76-2,126 and the  
13 conveyance of real estate was pursuant to a transfer on death deed.

14 (b) The statement described in subsection (1) of this  
15 section shall not be required to be filed at the time that a transfer  
16 on death deed is filed or at the time that an instrument of  
17 revocation of a transfer on death deed as described in subdivision  
18 (a)(1)(B) of section 76-3413 is filed.

19 (3) Any person shall have access to the statements at the  
20 office of the Tax Commissioner, county assessor, or register of deeds  
21 if the statements are available and have not been disposed of  
22 pursuant to the records retention and disposition schedule as  
23 approved by the State Records Administrator.

24 Sec. 2. Section 76-2,126, Revised Statutes Supplement,  
25 2013, is amended to read:

1                   76-2,126 If a conveyance of real estate was pursuant to  
2 (1) a transfer on death deed due to the death of the transferor or  
3 the death of a surviving joint tenant of the transferor, (2) a joint  
4 tenancy deed due to the death of a joint tenant, or (3) the  
5 expiration of a life estate, then a death certificate shall be filed  
6 with the register of deeds to document the transfer of title to the  
7 beneficiary of the transfer on death deed, to the surviving joint  
8 tenant or joint tenants, or to the holder of an interest in real  
9 estate which receives that interest as a result of the death of a  
10 life tenant. ~~A-If the conveyance of real estate was pursuant to a~~  
11 ~~transfer on death deed, a~~ cover sheet indicating the title of the  
12 document, the previously recorded document data, and the grantor,  
13 surviving grantee, and legal description of the property being  
14 transferred shall be attached to the death certificate and recorded.

15                   Sec. 3. Original section 76-214, Revised Statutes  
16 Cumulative Supplement, 2012, and section 76-2,126, Revised Statutes  
17 Supplement, 2013, are repealed.