

1 person determined to be a foreign adversary pursuant to 15 C.F.R. 7.4.

2

3 Signature of Purchaser Date

4 Sec. 2. Section 76-214, Reissue Revised Statutes of Nebraska, is
5 amended to read:

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

1 register of deeds shall not record the deed, memorandum of contract, or
2 land contract. The register of deeds shall indicate on the statement the
3 book and page or computer system reference where the deed, memorandum of
4 contract, or land contract is recorded and shall immediately forward the
5 statement to the county assessor. The county assessor shall process the
6 statement according to the instructions of the Property Tax Administrator
7 and shall, pursuant to the rules and regulations of the Tax Commissioner,
8 forward the statement to the Tax Commissioner.

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

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

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

24 (4) The statement described in subsection (1) of this section shall
25 not be required if the document being recorded is an easement or an oil,
26 gas, or mineral lease, or any subsequent assignment of an easement or
27 such lease, except that such statement shall be required for conservation
28 easements and preservation easements as such terms are defined in section
29 76-2,111.

30 Sec. 3. Original section 76-214, Reissue Revised Statutes of
31 Nebraska, is repealed.

1 2. On page 1, strike beginning with "76-903" in line 1 through line
2 5 and insert "76-214, Reissue Revised Statutes of Nebraska; to define a
3 term; to require affidavits for certain purchases of real estate; to
4 change provisions relating to a real estate transfer statement; and to
5 repeal the original section."