

LEGISLATIVE BILL 842

Approved by the Governor March 17, 1988

Introduced by V. Johnson, 8

AN ACT relating to revenue and taxation; to amend section 77-1303, Revised Statutes Supplement, 1987; to change a provision relating to the preparation of certain real estate records; to provide an operative date; to repeal the original section; and to declare an emergency. Be it enacted by the people of the State of Nebraska,

Section 1. That section 77-1303, Revised Statutes Supplement, 1987, be amended to read as follows:

77-1303. On or before January 1 at 12:01 a.m. of each year the county assessor or county clerk in counties which have unit-tax ledgers prepared by the county clerk shall make up for the several townships, precincts, cities, and villages a list, ledger, or computer file of the taxable lands and lots in the county. When a whole section, half section, quarter section, or half quarter section belongs to one owner, it shall be listed as one tract. If all the lots in the same block belong to one owner, they shall be listed as a block. When several adjoining lots in the same block belong to the same owner, they shall be included in one description. When any tract or parcel of real estate is situated in more than one township, precinct, or school, road, or other district, the portion thereof in each of such townships, precincts, or districts shall be listed separately. The county assessor or county clerk shall enter in the proper column, opposite each respective tract or lot, the name of the owner thereof, so far as he or she is able to ascertain the same. The lists, ledgers, or computer files shall contain columns in which may be shown the number of acres or lots and the value thereof, the improvements and the value thereof, and the total value and such other columns as may be required.

Sec. 2. This act shall become operative for all taxable years beginning or deemed to begin on or after January 1, 1987.

Sec. 3. That original section 77-1303, Revised Statutes Supplement, 1987, is repealed.

Sec. 4. Since an emergency exists, this act

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shall be in full force and take effect, from and after its passage and approval, according to law.