

LEGISLATIVE BILL 168

Approved by the Governor May 13, 1981

Introduced by Revenue Committee, Carsten, 2, Chpn.; H. Peterson, 35; V. Johnson, 8; Kahle, 37; Burrows, 30; Wagner, 41; Newell, 13; Hefner, 19

AN ACT relating to mobile homes; to amend sections 60-302, 60-1609, 60-1609.01, 60-1611 to 60-1613, 60-1801, and 77-1238, Reissue Revised Statutes of Nebraska, 1943, and sections 77-1239, 77-1240, 77-1241, and 77-3502, Revised Statutes Supplement, 1980; to provide a duty for the Department of Revenue and county officials; to provide assessment stickers for mobile homes; to change provisions relating to motor vehicle permits for mobile homes; to redefine a term; to change provisions relating to personal property taxation; to provide a penalty; to repeal the original sections, and also sections 60-1601, 60-1601.01, 60-1604, 60-1608, 60-1610, and 77-1240.02, Reissue Revised Statutes of Nebraska, 1943, and sections 60-1602, 60-1603, 60-1605, 77-1239.03, 77-1239.04, 77-1240.05, and 77-1240.06, Revised Statutes Supplement, 1980; and to declare an emergency.

Be it enacted by the people of the State of Nebraska,

Section 1. For purposes of sections 1 to 5 of this act and sections 60-1609, 60-1609.01, and 60-1611, unless the context otherwise requires, mobile home shall mean every portable or relocatable device of any description, without motive power, and designed for living quarters, but shall not include any mobile home which is permanently attached to the real estate upon which it is situated nor shall it include a cabin trailer registered for operation upon the highways of this state.

Sec. 2. The Department of Revenue shall prepare and distribute to each county assessor gummed stickers for use on mobile homes in such county assessor's county. Stickers shall be dated for each year, and shall provide a space for an identification number.

Sec. 3. (1) The owner of every mobile home whose mobile home was in this state on January 1 shall apply each year to the county assessor by March 1 for a taxation sticker. If the mobile home is listed for

taxation for that year, the county assessor shall furnish each applicant with a taxation sticker which shall be completed as provided in section 2 of this act.

(2) The mobile home owner shall display the sticker in a place easily visible from the outside of the mobile home.

Sec. 4. It shall be the duty of the county sheriff in every county to assist in the enforcement of the provisions of section 3 of this act and to submit a written report to the county assessor, of all mobile homes within his or her respective jurisdiction which fail to display a taxation sticker. Upon receipt of such report, the county assessor shall make such further investigation as may be necessary to determine whether such mobile home has been properly listed for tax purposes.

Sec. 5. Any person failing to properly display a taxation sticker on his or her mobile home shall be guilty of a Class V misdemeanor.

Sec. 6. That section 60-302, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

60-302. No motor vehicle, trailer, semitrailer, or cabin trailer, unless otherwise expressly provided, shall be operated on the highways of this state unless such vehicle is registered in accordance with the provisions of this act. Every owner of a vehicle required to be registered shall make application for registration to the county treasurer of the county in which the owner resides, is domiciled, or conducts a bona fide business vehicle has tax situs, as defined in section 77-1202; provided, that such application shall be a copy of a certificate of title or, in the case of a renewal of a registration, such application shall be the previous registration period's certificate. Any nonresident owner, who desires to register a vehicle or vehicles in this state, shall register in the county where the vehicle is domiciled or where the owner conducts a bona fide business. Each new application shall contain, in addition to such other information as may be required by the department, the name and post-office address of the applicant, a description of the vehicle, including the color, the manufacturer, the identification number, and the weight of the vehicle required by this act. With such application, the applicant shall pay the proper registration fee, as provided in sections 60-305.08 to 60-342. and-60-4603. The county treasurer or his or her agent shall collect in

addition to other registration fees, the sum of fifty cents for each and every certificate issued, which fee shall be transmitted by the county treasurer to the State Treasurer and shall, by the State Treasurer, be credited to the Highway Trust Fund.

Sec. 7. That section 60-1609, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

60-1609. The owner, lessee, or manager of land upon which is parked or located a cabin-trailer or mobile home, ~~for a period of thirty days,~~ shall report by January 15 of each year to the county assessor, upon forms sent by the county assessor, ~~not oftener than once each thirty days,~~ in the county in which such land is located all mobile homes located thereon as of January 1 of each year, the year, make, model, and size of each mobile home, the name, post-office address of the owner or occupant thereof, and the date the ~~cabin-trailer or~~ mobile home was first parked or located on such land. ~~In addition, the owner, lessee or manager of land upon which is parked or located a cabin-trailer or mobile home shall report by February 1 of each year to the county assessor in the county in which such land is located all cabin trailers or mobile homes located thereon as of January 1 of each year and the additional information required by this section.~~ Failure to make any report required by this section shall result in cancellation of the permit issued and forfeiture of the fee paid pursuant to section 60-1609.01.

Sec. 8. That section 60-1609.01, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

60-1609.01. Every owner, lessee, or manager of land upon which are located or to be located two or more ~~cabin-trailers or~~ mobile homes shall obtain a permit therefor from the county treasurer upon payment of an annual fee of five dollars which shall be deposited in the county general fund. Such annual permit shall be renewed during January of each year. Application for such permit shall be made on forms prescribed and furnished by the Tax Commissioner.

Sec. 9. That section 60-1611, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

60-1611. A mobile home ~~or a cabin-trailer~~ may not be moved upon any road or highway in the state without first obtaining a movement permit as required by

law for the movement of any oversize vehicle. No movement permit shall be issued by any governmental agency charged with issuance thereof unless a tax certificate issued by the county treasurer showing payment of all taxes due or to become due because of the location of such ~~cabin-trailer-or~~ mobile home in such county on assessment day is displayed by the owner. A tax certificate shall not be required if the movement contemplated is between a manufacturer and a licensed dealer or between two licensed dealers or between a licensed dealer's place of business or storage area and a bona fide customer to whom title to the mobile home has passed or does pass within a reasonable time after movement. For the purposes of this section, taxes and fees shall include those of all governmental subdivisions. Nothing in this section shall alter or amend any other existing regulations, rules, or statutes governing the movement of ~~cabin-trailers-or~~ mobile homes, ~~and-unless-otherwise-provided,-the-movement-of-mobile-homes-shall-be-subject-to-the-same-regulations,-rules-or-statutes-governing-the-movement-of-cabin-trailers-~~

Sec. 10. That section 60-1612, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

60-1612. Any person violating any of the provisions of ~~sections--60-1604--to--60-1613~~ section 60-1609, 60-1609.01, or 60-1611 shall be guilty of a Class IV misdemeanor.

Sec. 11. That section 60-1613, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

60-1613. Nothing in sections ~~60-1604-to--60-1613~~ 60-1609, 60-1609.01, and 60-1611 shall be construed as altering or affecting in any manner, any zoning, planning, building or land-use, laws, ordinances, rules, or regulations.

Sec. 12. That section 60-1801, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

60-1801. As used in sections 60-1801 to 60-1808, unless the context otherwise requires, camper unit shall mean any structure designed and intended to be placed on a truck and to provide living quarters and which may be removed from a truck without dismantling or damage when ordinary care is exercised. Camper unit shall not be construed to include a self-propelled mobile home as defined in section 60-301, or a ~~cabin-trailer~~ mobile home

as defined in section ~~60-1601~~ 1 of this act.

Sec. 13. That section 77-1238, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1238. As used in sections 77-1239 to 77-1242.02, unless the context otherwise requires:

(1) Motor vehicle shall mean every motor vehicle, ~~and trailer, cabin trailer and mobile home, as defined in sections 60-1601 and 60-1601.01,~~ subject to the payment of registration fees, permit fees, or ad valorem taxes under the laws of this state, and every cabin trailer, as defined in section 60-301, subject to taxation and registered for operation upon the highways of this state:

(2) Taxing unit shall mean counties, townships, cities, villages, school districts, junior college districts, municipal universities, and all other subdivisions of the state and all governmental agencies, clothed with the power of levying or providing for the levy of general or special taxes;

(3) Registration period shall be that period from the date of registration to the first day of the month following one year from the date of issuance of such registration;

(4) Motor vehicle tax shall mean a tax imposed upon motor vehicles in lieu of an ad valorem tax; and

(5) Dealer's vehicles on hand shall mean such motor vehicles as are owned and held for resale by motor vehicle dealers.

Sec. 14. That section 77-1239, Revised Statutes Supplement, 1980, be amended to read as follows:

77-1239. (1) The Tax Commissioner shall prepare a schedule of actual values upon the several types of motor vehicles already manufactured or being manufactured, except dealer's vehicles on hand, in accordance with section 77-201.

(2) In preparation of the schedule of actual values of cabin trailers, ~~mobile homes,~~ and motor homes, the Tax Commissioner shall deduct the value of household goods which are included in the value of such vehicle and which are exempt from taxation pursuant to section 77-202
(1) (d).

~~{3}-The schedule required under subsections (1) and (2) of this section shall consist of two parts as follows:--(a)-The first part of such schedule shall consist of a schedule for all motor vehicles excluding cabin trailers and mobile homes as defined in sections 60-4601 and 60-4601-01; and (b)-the second part of the schedule shall include cabin trailers and mobile homes as defined in sections 60-4601 and 60-4601-01.~~

Sec. 15. That section 77-1240, Revised Statutes Supplement, 1980, be amended to read as follows:

77-1240. Except as to motor vehicles subject to the provisions of sections 77-1241.02 to 77-1241.08, the county assessor of each county shall compute the motor vehicle tax upon all motor vehicles, except dealer's vehicles on hand, registered in each taxing unit within the county based upon the values certified to him or her by the State Board of Equalization and Assessment or the Tax Commissioner, ~~and reviewed under section 77-1239-04;~~ and cause a notice of the amount of such tax to be sent through the United States mails to the registrant at the address shown upon his or her registration certificate, on a prenumbered statement form prescribed by the Tax Commissioner, on or before the first day of the registration period pursuant to the provisions of section 77-1238. ~~Except as provided in section 77-1240-05;--the~~ The amount so certified together with the registration fee shall be paid prior to the registration of the motor vehicle for the following registration period. For the purpose of this section the tax situs of each motor vehicle used and owned for nonbusiness purposes shall be in the county, precinct, township, city, village, and school district where such property is principally stored and kept, and of each motor vehicle used or owned by any student such tax situs shall be at the place of residence of such student if different from the place at which he or she is attending school.

Sec. 16. That section 77-1241, Revised Statutes Supplement, 1980, be amended to read as follows:

77-1241. All taxes on motor vehicles, except motor vehicle taxes as provided by sections 77-1239 to 77-1242.02, shall be due and payable in a single payment on November 1 of the year in which they may be assessed and shall become delinquent on December 1 thereafter. Motor vehicle taxes shall not become due until application is made for registration of the motor vehicle but may be paid at any time subsequent to November 1 of the year prior to the year of registration. ~~When motor vehicle taxes on cabin trailers or mobile homes, which have been computed pursuant to section 77-1240, become~~

~~subject to collection as delinquent under subsection (3) of section 77-1240-05, it shall be the duty of the county assessor to determine that cabin trailers or mobile homes for which such delinquent motor vehicle taxes remain unpaid are yet in possession of the person in whose name such motor vehicle taxes were computed, and to certify to the county treasurer that such taxes are due and delinquent and shall be collected.~~

~~Upon receipt of such certification, the county treasurer shall notify the owner of each such cabin trailer or mobile home of the amount of such delinquent motor vehicle tax and shall forthwith proceed with the collection thereof. The notice shall also recite that unless the entire tax is paid within thirty days from date of notice, distress warrant will be issued therefor.~~

Sec. 17. That section 77-3502, Revised Statutes Supplement, 1980, be amended to read as follows:

77-3502. Homestead shall mean either (1) a residence or mobile home, and the land surrounding it, not exceeding one acre, in this state actually occupied as such by a natural person who is the owner of record thereof as of January 1 in each year, (2) a residence or mobile home located on land leased by the owner of the residence or mobile home, which is located within this state, and is actually occupied by the person who is the owner of record as of January 1 in each year, or so occupied by the surviving spouse and minor children, if any, of such owner of record, or so much thereof as shall be so occupied, or (3) a residential unit in a dwelling complex, the record title owner of which is a not-for-profit corporation, when the purchase for fair market value of a life tenancy in a taxable unit of the dwelling complex entitles the purchaser to exclusive occupancy of that unit for life, actually occupied by a natural person who has a life tenancy therein as of January 1 in each year. For purposes of this section, mobile home shall include every transportable or relocatable device of any description without motive power and designed for living quarters, whether or not permanently attached to real estate, but shall not include a cabin trailer registered for operation upon the highways of this state. ~~a cabin trailer or mobile home which has become attached to real estate and a mobile home or cabin trailer whose owner is required to obtain a permit pursuant to section 60-1602, for such cabin trailer or mobile home.~~

Sec. 18. That original sections 60-302, 60-1609, 60-1609.01, 60-1611 to 60-1613, 60-1801, and 77-1238, Reissue Revised Statutes of Nebraska, 1943, and

sections 77-1239, 77-1240, 77-1241, and 77-3502, Revised Statutes Supplement, 1980, and also sections 60-1601, 60-1601.01, 60-1604, 60-1608, 60-1610, and 77-1240.02, Reissue Revised Statutes of Nebraska, 1943, and sections 60-1602, 60-1603, 60-1605, 77-1239.03, 77-1239.04, 77-1240.05, and 77-1240.06, Revised Statutes Supplement, 1980, are repealed.

Sec. 19. Since an emergency exists, this act shall be in full force and take effect, from and after its passage and approval, according to law.