

AMENDMENTS TO LB259

(Amendments to Standing Committee amendments, AM824)

Introduced by Gloor, 35.

1 1. Strike the original sections and insert the following new
2 sections:

3 Section 1. Sections 1 to 3 of this act shall be known and may be
4 cited as the Personal Property Tax Relief Act.

5 Sec. 2. (1) Every person who is required to list his or her taxable
6 tangible personal property as defined in section 77-105, as required
7 under section 77-1229, shall receive an exemption from taxation for the
8 first ten thousand dollars of valuation of his or her tangible personal
9 property in each tax district as defined in section 77-127 in which a
10 personal property return is required to be filed. Failure to report
11 tangible personal property on the personal property return required by
12 section 77-1229 shall result in a forfeiture of the exemption for any
13 tangible personal property not timely reported for that year.

14 (2) The Property Tax Administrator shall reduce the value of the
15 tangible personal property owned by each railroad, car line company,
16 public service entity, and air carrier by a compensating exemption factor
17 to reflect the exemption allowed in subsection (1) of this section for
18 all other personal property taxpayers. The compensating exemption factor
19 is calculated by multiplying the value of the tangible personal property
20 of the railroad, car line company, public service entity, or air carrier
21 by a fraction, the numerator of which is the total amount of locally
22 assessed tangible personal property that is actually subjected to
23 property tax after the exemption allowed in subsection (1) of this
24 section, and the denominator of which is the net book value of locally
25 assessed tangible personal property prior to the exemptions allowed in
26 subsection (1) of this section.

1 Sec. 3. (1) Reimbursement to taxing subdivisions for tax revenue
2 that will be lost because of the personal property tax exemptions allowed
3 in subsection (1) of section 2 of this act shall be as provided in this
4 subsection. The county assessor and county treasurer shall, on or before
5 November 30 of each year, certify to the Tax Commissioner, on forms
6 prescribed by the Tax Commissioner, the total tax revenue that will be
7 lost to all taxing subdivisions within his or her county from taxes
8 levied and assessed in that year because of the personal property tax
9 exemptions allowed in subsection (1) of section 2 of this act. The county
10 assessor and county treasurer may amend the certification to show any
11 change or correction in the total tax revenue that will be lost until May
12 30 of the next succeeding year. The Tax Commissioner shall, on or before
13 January 1 next following the certification, notify the Director of
14 Administrative Services of the amount so certified to be reimbursed by
15 the state. Reimbursement of the tax revenue lost shall be made to each
16 county according to the certification and shall be distributed in two
17 approximately equal installments on the last business day of February and
18 the last business day of June. The State Treasurer shall, on the business
19 day preceding the last business day of February and the last business day
20 of June, notify the Director of Administrative Services of the amount of
21 funds available in the General Fund to pay the reimbursement. The
22 Director of Administrative Services shall, on the last business day of
23 February and the last business day of June, draw warrants against funds
24 appropriated. Out of the amount received, the county treasurer shall
25 distribute to each of the taxing subdivisions within his or her county
26 the full tax revenue lost by each subdivision, except that one percent of
27 such amount shall be deposited in the county general fund.

28 (2) Reimbursement to taxing subdivisions for tax revenue that will
29 be lost because of the compensating exemption factor in subsection (2) of
30 section 2 of this act shall be as provided in this subsection. The
31 Property Tax Administrator shall establish the average tax rate that will

1 be used for purposes of reimbursing taxing subdivisions pursuant to this
2 subsection. The average tax rate shall be equal to the total property
3 taxes levied in the state divided by the total taxable value of all
4 taxable property in the state as certified pursuant to section
5 77-1613.01. The Tax Commissioner shall certify, on or before January 30
6 of each year, to the Director of Administrative Services the total
7 valuation that will be lost to all taxing subdivisions within each county
8 because of the compensating exemption factor in subsection (2) of section
9 2 of this act. Such amount, multiplied by the average tax rate calculated
10 pursuant to this subsection, shall be the tax revenue to be reimbursed to
11 the taxing subdivisions by the state. Reimbursement of the tax revenue
12 lost for public service entities shall be made to each county according
13 to the certification and shall be distributed among the taxing
14 subdivisions within each county in the same proportion as all public
15 service entity taxes levied by the taxing subdivisions. Reimbursement of
16 the tax revenue lost for railroads shall be made to each county according
17 to the certification and shall be distributed among the taxing
18 subdivisions within each county in the same proportion as all railroad
19 taxes levied by taxing subdivisions. Reimbursement of the tax revenue
20 lost for car line companies shall be distributed in the same manner as
21 the taxes collected pursuant to section 77-684. Reimbursement of the tax
22 revenue lost for air carriers shall be distributed in the same manner as
23 the taxes collected pursuant to section 77-1250.

24 (3) Each taxing subdivision shall, in preparing its annual or
25 biennial budget, take into account the amounts to be received under this
26 section.

27 Sec. 4. Section 13-518, Reissue Revised Statutes of Nebraska, is
28 amended to read:

29 13-518 For purposes of sections 13-518 to 13-522:

30 (1) Allowable growth means (a) for governmental units other than
31 community colleges, the percentage increase in taxable valuation in

1 excess of the base limitation established under section 77-3446, if any,
2 due to improvements to real property as a result of new construction,
3 additions to existing buildings, any improvements to real property which
4 increase the value of such property, and any increase in valuation due to
5 annexation and any personal property valuation over the prior year and
6 (b) for community colleges, the percentage increase in excess of the base
7 limitation, if any, in full-time equivalent students from the second year
8 to the first year preceding the year for which the budget is being
9 determined;

10 (2) Capital improvements means (a) acquisition of real property or
11 (b) acquisition, construction, or extension of any improvements on real
12 property;

13 (3) Governing body has the same meaning as in section 13-503;

14 (4) Governmental unit means every political subdivision which has
15 authority to levy a property tax or authority to request levy authority
16 under section 77-3443 except sanitary and improvement districts which
17 have been in existence for five years or less and school districts;

18 (5) Qualified sinking fund means a fund or funds maintained
19 separately from the general fund to pay for acquisition or replacement of
20 tangible personal property with a useful life of five years or more which
21 is to be undertaken in the future but is to be paid for in part or in
22 total in advance using periodic payments into the fund. The term includes
23 sinking funds under subdivision (13) of section 35-508 for firefighting
24 and rescue equipment or apparatus;

25 (6) Restricted funds means (a) property tax, excluding any amounts
26 refunded to taxpayers, (b) payments in lieu of property taxes, (c) local
27 option sales taxes, (d) motor vehicle taxes, (e) state aid, (f) transfers
28 of surpluses from any user fee, permit fee, or regulatory fee if the fee
29 surplus is transferred to fund a service or function not directly related
30 to the fee and the costs of the activity funded from the fee, (g) any
31 funds excluded from restricted funds for the prior year because they were

1 budgeted for capital improvements but which were not spent and are not
2 expected to be spent for capital improvements, (h) the tax provided in
3 sections 77-27,223 to 77-27,227 beginning in the second fiscal year in
4 which the county will receive a full year of receipts, and (i) any excess
5 tax collections returned to the county under section 77-1776. Funds
6 received pursuant to the nameplate capacity tax levied under section
7 77-6203 for the first five years after a wind energy generation facility
8 has been commissioned are nonrestricted funds; and

9 (7) State aid means:

10 (a) For all governmental units, state aid paid pursuant to sections
11 60-3,202 and 77-3523 and reimbursement provided pursuant to section 3 of
12 this act;

13 (b) For municipalities, state aid to municipalities paid pursuant to
14 sections 18-2605, 39-2501 to 39-2520, 60-3,190, and 77-27,139.04 and
15 insurance premium tax paid to municipalities;

16 (c) For counties, state aid to counties paid pursuant to sections
17 39-2501 to 39-2520 and 60-3,184 to 60-3,190, insurance premium tax paid
18 to counties, and reimbursements to counties from funds appropriated
19 pursuant to section 29-3933;

20 (d) For community colleges, (i) for fiscal years 2010-11, 2011-12,
21 and 2012-13, state aid to community colleges paid pursuant to section
22 90-517 and (ii) for fiscal year 2013-14 and each fiscal year thereafter,
23 state aid to community colleges paid pursuant to the Community College
24 Aid Act;

25 (e) For educational service units, state aid appropriated under
26 sections 79-1241.01 and 79-1241.03; and

27 (f) For local public health departments as defined in section
28 71-1626, state aid as distributed under section 71-1628.08.

29 Sec. 5. Section 77-202, Revised Statutes Cumulative Supplement,
30 2014, is amended to read:

31 77-202 (1) The following property shall be exempt from property

1 taxes:

2 (a) Property of the state and its governmental subdivisions to the
3 extent used or being developed for use by the state or governmental
4 subdivision for a public purpose. For purposes of this subdivision:

5 (i) Property of the state and its governmental subdivisions means

6 (A) property held in fee title by the state or a governmental subdivision

7 or (B) property beneficially owned by the state or a governmental

8 subdivision in that it is used for a public purpose and is being acquired

9 under a lease-purchase agreement, financing lease, or other instrument

10 which provides for transfer of legal title to the property to the state

11 or a governmental subdivision upon payment of all amounts due thereunder.

12 If the property to be beneficially owned by a governmental subdivision

13 has a total acquisition cost that exceeds the threshold amount or will be

14 used as the site of a public building with a total estimated construction

15 cost that exceeds the threshold amount, then such property shall qualify

16 for an exemption under this section only if the question of acquiring

17 such property or constructing such public building has been submitted at

18 a primary, general, or special election held within the governmental

19 subdivision and has been approved by the voters of the governmental

20 subdivision. For purposes of this subdivision, threshold amount means the

21 greater of fifty thousand dollars or six-tenths of one percent of the

22 total actual value of real and personal property of the governmental

23 subdivision that will beneficially own the property as of the end of the

24 governmental subdivision's prior fiscal year; and

25 (ii) Public purpose means use of the property (A) to provide public

26 services with or without cost to the recipient, including the general

27 operation of government, public education, public safety, transportation,

28 public works, civil and criminal justice, public health and welfare,

29 developments by a public housing authority, parks, culture, recreation,

30 community development, and cemetery purposes, or (B) to carry out the

31 duties and responsibilities conferred by law with or without

1 consideration. Public purpose does not include leasing of property to a
2 private party unless the lease of the property is at fair market value
3 for a public purpose. Leases of property by a public housing authority to
4 low-income individuals as a place of residence are for the authority's
5 public purpose;

6 (b) Unleased property of the state or its governmental subdivisions
7 which is not being used or developed for use for a public purpose but
8 upon which a payment in lieu of taxes is paid for public safety, rescue,
9 and emergency services and road or street construction or maintenance
10 services to all governmental units providing such services to the
11 property. Except as provided in Article VIII, section 11, of the
12 Constitution of Nebraska, the payment in lieu of taxes shall be based on
13 the proportionate share of the cost of providing public safety, rescue,
14 or emergency services and road or street construction or maintenance
15 services unless a general policy is adopted by the governing body of the
16 governmental subdivision providing such services which provides for a
17 different method of determining the amount of the payment in lieu of
18 taxes. The governing body may adopt a general policy by ordinance or
19 resolution for determining the amount of payment in lieu of taxes by
20 majority vote after a hearing on the ordinance or resolution. Such
21 ordinance or resolution shall nevertheless result in an equitable
22 contribution for the cost of providing such services to the exempt
23 property;

24 (c) Property owned by and used exclusively for agricultural and
25 horticultural societies;

26 (d) Property owned by educational, religious, charitable, or
27 cemetery organizations, or any organization for the exclusive benefit of
28 any such educational, religious, charitable, or cemetery organization,
29 and used exclusively for educational, religious, charitable, or cemetery
30 purposes, when such property is not (i) owned or used for financial gain
31 or profit to either the owner or user, (ii) used for the sale of

1 alcoholic liquors for more than twenty hours per week, or (iii) owned or
2 used by an organization which discriminates in membership or employment
3 based on race, color, or national origin. For purposes of this
4 subdivision, educational organization means (A) an institution operated
5 exclusively for the purpose of offering regular courses with systematic
6 instruction in academic, vocational, or technical subjects or assisting
7 students through services relating to the origination, processing, or
8 guarantying of federally reinsured student loans for higher education or
9 (B) a museum or historical society operated exclusively for the benefit
10 and education of the public. For purposes of this subdivision, charitable
11 organization means an organization operated exclusively for the purpose
12 of the mental, social, or physical benefit of the public or an indefinite
13 number of persons; and

14 (e) Household goods and personal effects not owned or used for
15 financial gain or profit to either the owner or user.

16 (2) The increased value of land by reason of shade and ornamental
17 trees planted along the highway shall not be taken into account in the
18 valuation of land.

19 (3) Tangible personal property which is not depreciable tangible
20 personal property as defined in section 77-119 shall be exempt from
21 property tax.

22 (4) Motor vehicles required to be registered for operation on the
23 highways of this state shall be exempt from payment of property taxes.

24 (5) Business and agricultural inventory shall be exempt from the
25 personal property tax. For purposes of this subsection, business
26 inventory includes personal property owned for purposes of leasing or
27 renting such property to others for financial gain only if the personal
28 property is of a type which in the ordinary course of business is leased
29 or rented thirty days or less and may be returned at the option of the
30 lessee or renter at any time and the personal property is of a type which
31 would be considered household goods or personal effects if owned by an

1 individual. All other personal property owned for purposes of leasing or
2 renting such property to others for financial gain shall not be
3 considered business inventory.

4 (6) Any personal property exempt pursuant to subsection (2) of
5 section 77-4105 or section 77-5209.02 shall be exempt from the personal
6 property tax.

7 (7) Livestock shall be exempt from the personal property tax.

8 (8) Any personal property exempt pursuant to the Nebraska Advantage
9 Act shall be exempt from the personal property tax.

10 (9) Any depreciable tangible personal property used directly in the
11 generation of electricity using wind as the fuel source shall be exempt
12 from the property tax levied on depreciable tangible personal property.
13 Depreciable tangible personal property used directly in the generation of
14 electricity using wind as the fuel source includes, but is not limited
15 to, wind turbines, rotors and blades, towers, trackers, generating
16 equipment, transmission components, substations, supporting structures or
17 racks, inverters, and other system components such as wiring, control
18 systems, switchgears, and generator step-up transformers.

19 (10) Any tangible personal property that is acquired by a person
20 operating a data center located in this state, that is assembled,
21 engineered, processed, fabricated, manufactured into, attached to, or
22 incorporated into other tangible personal property, both in component
23 form or that of an assembled product, for the purpose of subsequent use
24 at a physical location outside this state by the person operating a data
25 center shall be exempt from the personal property tax. Such exemption
26 extends to keeping, retaining, or exercising any right or power over
27 tangible personal property in this state for the purpose of subsequently
28 transporting it outside this state for use thereafter outside this state.
29 For purposes of this subsection, data center means computers, supporting
30 equipment, and other organized assembly of hardware or software that are
31 designed to centralize the storage, management, or dissemination of data

1 and information, environmentally controlled structures or facilities or
2 interrelated structures or facilities that provide the infrastructure for
3 housing the equipment, such as raised flooring, electricity supply,
4 communication and data lines, Internet access, cooling, security, and
5 fire suppression, and any building housing the foregoing.

6 (11) For each person who owns property required to be reported to
7 the county assessor under section 77-1201, there shall be allowed an
8 exemption amount as provided in the Personal Property Tax Relief Act. For
9 each person who owns property required to be valued by the state as
10 provided in section 77-601, 77-682, 77-801, or 77-1248, there shall be
11 allowed a compensating exemption factor as provided in the Personal
12 Property Tax Relief Act.

13 Sec. 6. Section 77-693, Reissue Revised Statutes of Nebraska, is
14 amended to read:

15 77-693 (1) The Property Tax Administrator in determining the taxable
16 value of railroads and car lines shall determine the following ratios
17 involving railroad and car line property and commercial and industrial
18 property:

19 (a) The ratio of the taxable value of all commercial and industrial
20 personal property in the state actually subjected to property tax divided
21 by the market value of all commercial and industrial personal property in
22 the state;

23 (b) The ratio of the taxable value of all commercial and industrial
24 real property in the state actually subjected to property tax divided by
25 the market value of all commercial and industrial real property in the
26 state;

27 (c) The ratio of the taxable value of railroad personal property to
28 the market value of railroad personal property. The numerator of the
29 ratio shall be the taxable value of railroad personal property. The
30 denominator of the ratio shall be the railroad system value allocated to
31 Nebraska and multiplied by a factor representing the net book value of

1 rail transportation personal property divided by the net book value of
2 total rail transportation property;

3 (d) The ratio of the taxable value of railroad real property to the
4 market value of railroad real property. The numerator of the ratio shall
5 be the taxable value of railroad real property. The denominator of the
6 ratio shall be the railroad system value allocated to Nebraska and
7 multiplied by a factor representing the net book value of rail
8 transportation real property divided by the net book value of total rail
9 transportation property; and

10 (e) Similar calculations shall be made for car line taxable
11 properties.

12 (2) If the ratio of the taxable value of railroad and car line
13 personal or real property exceeds the ratio of the comparable taxable
14 commercial and industrial property by more than five percent, the
15 Property Tax Administrator may adjust the value of such railroad and car
16 line property to the percentage of the comparable taxable commercial and
17 industrial property pursuant to federal statute or Nebraska federal court
18 decisions applicable thereto.

19 (3) For purposes of this section, commercial and industrial property
20 shall mean all real and personal property which is devoted to commercial
21 or industrial use other than rail transportation property and land used
22 primarily for agricultural purposes.

23 (4) After the adjustment made pursuant to subsections (1) and (2) of
24 this section, the Property Tax Administrator shall reduce the value of
25 the tangible personal property of each railroad and car line by the
26 compensating exemption factor calculated in section 2 of this act.

27 Sec. 7. Section 77-801, Reissue Revised Statutes of Nebraska, is
28 amended to read:

29 77-801 (1) All public service entities shall, on or before April 15
30 of each year, furnish a statement specifying such information as may be
31 required by the Property Tax Administrator on forms prescribed by the Tax

1 Commissioner to determine and distribute the entity's total taxable value
2 including the franchise value. All information reported by the public
3 service entities, not available from any other public source, and any
4 memorandum thereof shall be confidential and available to taxing
5 officials only. For good cause shown, the Property Tax Administrator may
6 allow an extension of time in which to file such statement. Such
7 extension shall not exceed fifteen days after April 15.

8 (2) The returns of public service entities shall not be held to be
9 conclusive as to the taxable value of the property, but the Property Tax
10 Administrator shall, from all the information which he or she is able to
11 obtain, find the taxable value of all such property, including tangible
12 property and franchises, and shall assess such property on the same basis
13 as other property is required to be assessed.

14 (3) The county assessor shall assess all nonoperating property of
15 any public service entity. A public service entity operating within the
16 State of Nebraska shall, on or before January 1 of each year, report to
17 the county assessor of each county in which it has situs all nonoperating
18 property belonging to such entity which is not subject to assessment and
19 assessed by the Property Tax Administrator under section 77-802.

20 (4) The Property Tax Administrator shall reduce the value of the
21 tangible personal property of each public service entity by the
22 compensating exemption factor calculated in section 2 of this act.

23 Sec. 8. Section 77-1248, Reissue Revised Statutes of Nebraska, is
24 amended to read:

25 77-1248 (1) The Property Tax Administrator shall ascertain from the
26 reports made and from any other information obtained by him or her the
27 taxable value of the flight equipment of air carriers and the proportion
28 allocated to this state for the purposes of taxation as provided in
29 section 77-1245.

30 (2) The Property Tax Administrator shall reduce the valuation of
31 each air carrier by the compensating exemption factor calculated in

1 section 2 of this act.

2 Sec. 9. Section 77-1514, Revised Statutes Cumulative Supplement,
3 2014, is amended to read:

4 77-1514 (1) The county assessor shall prepare an abstract of the
5 property assessment rolls of locally assessed real property of his or her
6 county on forms prescribed and furnished by the Tax Commissioner. The
7 county assessor shall file the abstract with the Property Tax
8 Administrator on or before March 19, except beginning January 1, 2014, in
9 any county with a population of at least one hundred fifty thousand
10 inhabitants according to the most recent federal decennial census, the
11 real property abstract shall be filed on or before March 25. The abstract
12 shall show the taxable value of real property in the county as determined
13 by the county assessor and any other information as required by the
14 Property Tax Administrator. The Property Tax Administrator, upon written
15 request from the county assessor, may for good cause shown extend the
16 final filing due date for the abstract and the statutory deadlines
17 provided in section 77-5027. The Property Tax Administrator may extend
18 the statutory deadline in section 77-5028 for a county if the deadline is
19 extended for that county. Beginning January 1, 2014, in any county with a
20 population of at least one hundred fifty thousand inhabitants according
21 to the most recent federal decennial census, the county assessor shall
22 request an extension of the final filing due date by March 22.

23 (2) The county assessor shall prepare an abstract of the property
24 assessment rolls of locally assessed personal property of his or her
25 county on forms prescribed and furnished by the Tax Commissioner. The
26 county assessor shall electronically file the abstract with the Property
27 Tax Administrator on or before July 20.

28 Sec. 10. Section 77-5209.02, Reissue Revised Statutes of Nebraska,
29 is amended to read:

30 77-5209.02 (1) Agricultural and horticultural machinery and
31 equipment of a qualified beginning farmer or livestock producer utilized

1 in the beginning farmer's or livestock producer's operation may be exempt
2 from tangible personal property tax to the extent provided in this
3 section.

4 (2) A qualified beginning farmer or livestock producer seeking an
5 exemption of taxable agricultural and horticultural machinery and
6 equipment from tangible personal property tax under this section shall
7 apply for an exemption to the county assessor on or before December 31 of
8 the year preceding the year for which the exemption is to begin.
9 Application shall be on forms prescribed by the Tax Commissioner. For the
10 initial year of application, an applicant shall provide the original
11 documentation of certification provided by the board pursuant to section
12 77-5208 with the application. Failure to provide the required
13 documentation shall result in a denial of the exemption for the following
14 year but shall be considered as an application for the year thereafter.

15 (3) The county assessor shall approve or deny the application for
16 exemption. On or before February 1, the county assessor shall issue
17 notice of approval or denial to the applicant. If the application is
18 approved, the county assessor shall exempt no more than one hundred
19 thousand dollars of taxable value of agricultural or horticultural
20 machinery and equipment for each year in addition to, and applied after,
21 any amount exempted under subsection (1) of section 2 of this act. If the
22 application is denied by the county assessor, a written protest of the
23 denial of the application may be filed within thirty days after the
24 mailing of the denial to the county board of equalization.

25 (4) All provisions of section 77-1502 except dates for filing of a
26 protest, the period for hearing protests, and the date for mailing notice
27 of the county board of equalization's decision are applicable to any
28 protest filed pursuant to this section. The county board of equalization
29 shall decide any protest filed pursuant to this section within thirty
30 days after the filing of the protest. The county clerk shall mail a copy
31 of any decision made by the county board of equalization on a protest

1 filed pursuant to this section to the applicant within seven days after
2 the board's decision. Any decision of the county board of equalization
3 may be appealed to the Tax Equalization and Review Commission, in
4 accordance with section 77-5013, within thirty days after the date of the
5 decision. Any applicant may petition the Tax Equalization and Review
6 Commission in accordance with section 77-5013, on or before December 31
7 of each year, to determine whether the agricultural and horticultural
8 machinery and equipment will receive the exemption for that year if a
9 failure to give notice as prescribed by this section prevented timely
10 filing of a protest or appeal provided for in this section.

11 (5) A properly granted exemption for taxable agricultural and
12 horticultural machinery and equipment under this section shall continue
13 for a period of three years if each year a Nebraska personal property tax
14 return and supporting schedules and depreciation worksheet, showing a
15 list and value of all taxable tangible personal property, are provided
16 and filed by the beginning farmer or livestock producer with the county
17 assessor when due. The value of taxable agricultural and horticultural
18 machinery and equipment exempted pursuant to this section in any year
19 shall not exceed one hundred thousand dollars. The exemption allowed
20 under this section shall continue irrespective of whether the person
21 claiming the exemption no longer meets the qualification of a beginning
22 farmer or livestock producer pursuant to section 77-5209 during the
23 exemption period unless the beginning farmer or livestock producer
24 discontinues farming or livestock production.

25 (6) Any person whose agricultural and horticultural machinery and
26 equipment has been exempted from tangible personal property tax pursuant
27 to this section shall be permanently disqualified from any further
28 exemption of agricultural and horticultural machinery and equipment from
29 tangible personal property tax as a qualified beginning farmer or
30 livestock producer except as allowed in subsection (1) of section 2 of
31 this act.

1 Sec. 11. The Revisor of Statutes shall assign sections 1 to 3 of
2 this act to Chapter 77, article 12.

3 Sec. 12. This act becomes operative on January 1, 2016.

4 Sec. 13. Original sections 13-518, 77-693, 77-801, 77-1248, and
5 77-5209.02, Reissue Revised Statutes of Nebraska, and sections 77-202 and
6 77-1514, Revised Statutes Cumulative Supplement, 2014, are repealed.