



1 amended to read:

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

1 statement according to the instructions of the Property Tax Administrator  
2 and shall, pursuant to the rules and regulations of the Tax Commissioner,  
3 forward the statement to the Tax Commissioner.

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

9 (b) The statement described in subsection (1) of this section shall  
10 not be required to be filed at the time that a transfer on death deed is  
11 filed or at the time that an instrument of revocation of a transfer on  
12 death deed as described in subdivision (a)(1)(B) of section 76-3413 is  
13 filed.

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

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

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