

LEGISLATURE OF NEBRASKA
ONE HUNDRED NINTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 1041

Introduced by Rountree, 3.

Read first time January 14, 2026

Committee: Urban Affairs

1 A BILL FOR AN ACT relating to housing; to provide requirements for
2 cities, villages, and counties relating to accessory dwelling units;
3 and to define terms.

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

1 **Section 1.** (1) A city shall allow a minimum of one accessory
2 dwelling unit on the same lot as a single-family residence in accordance
3 with the following conditions:

4 (a) An accessory dwelling unit shall comply with all applicable
5 building regulations;

6 (b) An accessory dwelling unit shall not exceed one thousand square
7 feet or fifty percent of the size of the single-family residence,
8 whichever is larger;

9 (c) An accessory dwelling unit shall be prohibited or limited only
10 to the extent that a city ordinance relating to historic buildings, a
11 deed restriction, a restriction of a homeowners' association, a
12 restriction of a co-owners association organized under the Condominium
13 Property Act, or a restriction of a unit owners association organized
14 under the Nebraska Condominium Act limits or prohibits the construction
15 or use of an accessory dwelling unit; and

16 (d) If a manufactured home or a mobile home is used as an accessory
17 dwelling unit, the manufactured home or mobile home shall be converted to
18 real property by being placed on a permanent foundation and assessed for
19 real property taxes.

20 (2) Except as otherwise provided by state law or in subsection (1)
21 of this section, a city shall not:

22 (a) Impose requirements related to the placement or appearance of an
23 accessory dwelling unit that are more restrictive than those imposed on a
24 single-family residence, including, but not limited to, maximum building
25 heights, minimum setback requirements, minimum lot sizes, minimum
26 building frontages, maximum lot coverages, density requirements, and
27 aesthetic or architectural standards or requirements. Additionally, a
28 city shall not require an accessory dwelling unit to match the exterior
29 design, roof pitch, or finishing materials of the single-family
30 residence;

31 (b) Impose regulations on the use of an accessory dwelling unit as a

1 rental property that are more restrictive than those provided for in the
2 Uniform Residential Landlord and Tenant Act;

3 (c) Require that the lot containing a single-family residence and an
4 accessory dwelling unit have additional parking beyond that required for
5 a single-family residence or require a fee to be paid in lieu of
6 providing such additional parking;

7 (d) Restrict the occupancy of either the single-family residence or
8 the accessory dwelling unit in any of the following ways:

9 (i) Requiring the property owner to be a resident;
10 (ii) Requiring a familial, marital, or employment relationship to
11 exist between the occupants of the single-family residence and the
12 occupants of the accessory dwelling unit; or

13 (iii) Restricting the occupancy of an accessory dwelling unit based
14 on income or age;

15 (e) Require new or separate utility lines between the accessory
16 dwelling unit and public utility service connections. However, if full
17 utility access that includes a separate metering system for billing
18 purposes cannot be provided to the accessory dwelling unit, then the city
19 can require new or separate utility lines;

20 (f) Impose a different city impact fee structure or development
21 standard for an accessory dwelling unit than those used for the single-
22 family residence on the same lot; or

23 (g) Require improvements or repairs to public streets or sidewalks
24 beyond those imposed on the single-family residence on the same lot.

25 (3) A city shall approve an accessory dwelling unit permit
26 application that meets the requirements set forth by state law and in
27 subsection (1) of this section without discretionary review or hearing
28 and consistent with the time frame assigned to the approval of a single-
29 family residence. An accessory dwelling unit permit application shall not
30 have a review timeline or schedule in excess of a city's normal review
31 schedule for a single-family residence. If the city denies an accessory

1 dwelling unit permit, the reason for denial shall be provided in writing
2 to the applicant and shall include any remedy necessary to secure
3 approval.

4 (4) A city ordinance regulating accessory dwelling units in a manner
5 that conflicts with this section is void. Nothing in this section
6 prohibits a city from adopting an ordinance that is more permissive than
7 the requirements provided in this section.

8 (5) For purposes of this section:

9 (a) Accessory dwelling unit means an additional residential dwelling
10 unit located on the same lot as a single-family residence that is either
11 attached to or detached from the single-family residence;

12 (b) City means any city or village in this state;

13 (c) Detached includes being part of any accessory structure such as
14 a detached garage;

15 (d) Dwelling unit means a structure or the part of a structure that
16 is used as a home, residence, or sleeping place by one person who
17 maintains a household or by two or more persons who maintain a common
18 household; and

19 (e) Single-family residence means a structure maintained and used as
20 a single dwelling unit.

21 Sec. 2. (1) A county shall allow a minimum of one accessory
22 dwelling unit on the same lot as a single-family residence in accordance
23 with the following conditions:

24 (a) An accessory dwelling unit shall comply with all applicable
25 building regulations;

26 (b) An accessory dwelling unit shall not exceed one thousand square
27 feet or fifty percent of the size of the single-family residence,
28 whichever is larger;

29 (c) An accessory dwelling unit shall be prohibited or limited only
30 to the extent that a county resolution relating to historic buildings, a
31 deed restriction, a restriction of a homeowners' association, a

1 restriction of a co-owners association organized under the Condominium
2 Property Act, or a restriction of a unit owners association organized
3 under the Nebraska Condominium Act limits or prohibits the construction
4 or use of an accessory dwelling unit; and

5 (d) If a manufactured home or a mobile home is used as an accessory
6 dwelling unit, the manufactured home or mobile home shall be converted to
7 real property by being placed on a permanent foundation and assessed for
8 real property taxes.

9 (2) Except as otherwise provided by state law or in subsection (1)
10 of this section, a county shall not:

11 (a) Impose requirements related to the placement or appearance of an
12 accessory dwelling unit that are more restrictive than those imposed on a
13 single-family residence, including, but not limited to, maximum building
14 heights, minimum setback requirements, minimum lot sizes, minimum
15 building frontages, maximum lot coverages, density requirements, and
16 aesthetic or architectural standards or requirements. Additionally, a
17 county shall not require an accessory dwelling unit to match the exterior
18 design, roof pitch, or finishing materials of the single-family
19 residence;

20 (b) Impose regulations on the use of an accessory dwelling unit as a
21 rental property that are more restrictive than those provided for in the
22 Uniform Residential Landlord and Tenant Act;

23 (c) Require that the lot containing a single-family residence and an
24 accessory dwelling unit have additional parking beyond that required for
25 a single-family residence or require a fee to be paid in lieu of
26 providing such additional parking;

27 (d) Restrict the occupancy of either the single-family residence or
28 the accessory dwelling unit in any of the following ways:

29 (i) Requiring the property owner to be a resident;
30 (ii) Requiring a familial, marital, or employment relationship to
31 exist between the occupants of the single-family residence and the

1 occupants of the accessory dwelling unit; or

2 (iii) Restricting the occupancy of an accessory dwelling unit based
3 on income or age;

4 (e) Require new or separate utility lines between the accessory
5 dwelling unit and public utility service connections. However, if full
6 utility access that includes a separate metering system for billing
7 purposes cannot be provided to the accessory dwelling unit, then the
8 county can require new or separate utility lines;

9 (f) Impose a different county impact fee structure or development
10 standard for an accessory dwelling unit than those used for the single-
11 family residence on the same lot; or

12 (g) Require improvements or repairs to public streets or sidewalks
13 beyond those imposed on the single-family residence on the same lot.

14 (3) A county shall approve an accessory dwelling unit permit
15 application that meets the requirements set forth by state law and in
16 subsection (1) of this section without discretionary review or hearing
17 and consistent with the time frame assigned to the approval of a single-
18 family residence. An accessory dwelling unit permit application shall not
19 have a review timeline or schedule in excess of a county's normal review
20 schedule for a single-family residence. If the county denies an accessory
21 dwelling unit permit, the reason for denial shall be provided in writing
22 to the applicant and shall include any remedy necessary to secure
23 approval.

24 (4) A county resolution regulating accessory dwelling units in a
25 manner that conflicts with this section is void. Nothing in this section
26 prohibits a county from adopting a resolution that is more permissive
27 than the requirements provided in this section.

28 (5) For purposes of this section:

29 (a) Accessory dwelling unit means an additional residential dwelling
30 unit located on the same lot as a single-family residence that is either
31 attached to or detached from the single-family residence;

1 (b) Detached includes being part of any accessory structure such as
2 a detached garage;

3 (c) Dwelling unit means a structure or the part of a structure that
4 is used as a home, residence, or sleeping place by one person who
5 maintains a household or by two or more persons who maintain a common
6 household; and

7 (d) Single-family residence means a structure maintained and used as
8 a single dwelling unit.