



# Eliminate Unnecessary Column on Tax List

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LB647 enacted the “Recreational Trail Easement Property Tax Exemption Act.” Under this bill, a taxpayer who records a perpetual recreational trail easement with the Register of Deeds may file a tax exemption application. The assessor reviews the application and makes a recommendation to the county board, who decides whether to approve the exemption. If approved, the exemption becomes permanent as long as the easement is valid. This encourages landowners to establish easements for recreational trail use by offering a tax incentive, helping promote public access and trail development.

As initially introduced, LB628 set out a process for property tax credits and would have required the amount of credits not reimbursed by the state to be shown on the tax list. The adopted version of the bill changed the program to a permissive exemption process. However, a revised version of LB628 was amended into LB 647, and the requirement to list the tax credits on the tax list was not removed when the bill was revised.

## LB834

LB834 removes from the tax list the amount of property tax credits not reimbursed by the state. This bill means that counties would no longer need to list a “0” on the tax list each year.

## Nebraska Statutes

- Neb. Rev. Stat. §77-1613