

March 1, 2021

## “Vacant or Unimproved Lot Application” Deadline

According to LB191, which was passed into law and became effective in 2014, owners of two or more vacant or unimproved lots, which are being held for sale or resale, may take advantage of developer discounts.

**If the lots are vacant or unimproved, and being held for sale or resale, the owner can have the lots treated as one parcel for property-assessment and property-tax purposes.**

Interested owners should file the form 191, “**Vacant or Unimproved Lots**”, with the Douglas County Assessor/Register of Deeds office no later than December 31 of each year. For more information, review Nebraska Revised Statutes, Sections 77-132 and 77-1314.