

REG-46-002 DEFINITIONS

002.01 Motor vehicle shall mean every motor vehicle including trailers and cabin trailers, subject to the payment of ad valorem taxes or subject to the payment of taxes in lieu of ad valorem taxes as a condition of registration or licensing.

002.02 Taxing unit shall mean counties, townships, cities, villages, school districts, and all other subdivisions of the state and all governmental agencies having the power to levy or to provide for the levy of general or special taxes.

002.03 Registration date shall mean the first day of the month in which the vehicle was acquired unless a properly executed affidavit of storage or nonuse is filed with the county treasurer, in which case, registration date shall mean the first day of the month in which the taxpayer is seeking to register his vehicle.

002.04 Registration period shall mean a period of one year from the date of registration. Renewals shall become due on such date and shall become delinquent on the first day of the following month.

002.05 Motor vehicle tax shall mean the tax imposed in lieu of ad valorem tax upon licensable motor vehicles for which registration is sought.

002.06 Ad valorem tax shall mean the tax imposed on the value of intangible property as that tax applies to motor vehicles which are not subject to motor vehicle taxes and not registered for operation on the highways.

002.07 Dealers' vehicles on hand shall mean motor vehicles owned and held for resale by motor vehicle dealers.

002.08 Schedule of values shall mean the certified volumes prepared by the Nebraska Department of Revenue, which list the values to be used in the computation of taxes upon various types of motor vehicles subject to taxation.

002.09 Staggered registration shall mean the system of motor vehicle registration whereby the expiration date of an annual registration occurs 12 months following registration or renewal, regardless of its relationship to the calendar year.

002.10 Cabin trailer shall mean every vehicle without motive power designed for living quarters and for being drawn by a motor vehicle, and not exceeding eight feet in width, or forty feet in length, or thirteen and one-half feet in height.

002.11 Trailer shall mean every vehicle without motor power carrying persons or property and being pulled by a motor vehicle and being so constructed that no substantial part of its weight rests upon the towing vehicle.

002.12 Calendar year shall mean the period from January 1 through the following December 31.

(Sections 60-301 and 77-1238, R.R.S. 1943. March 23, 1985.)