

LEGISLATIVE BILL 84

Approved by the Governor March 18, 1979

Introduced by Revenue Committee, Carsten, 2, Chmn.;  
Newell, 13; Hefner, 19; Johnson, 8; Sieck, 24

AN ACT to amend sections 77-207, 77-1809, 77-1824,  
77-1901, and 77-1917, Reissue Revised Statutes  
of Nebraska, 1943, relating to delinquent  
taxes; to change interest rates; and to repeal  
the original sections.

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

Section 1. That section 77-207, Reissue Revised  
Statutes of Nebraska, 1943, be amended to read as  
follows:

77-207. All delinquent taxes shall draw interest  
at the rate of nine eleven per cent per annum from the  
date they become delinquent, and the interest shall be  
collected the same as the tax upon which the interest  
accrues.

Sec. 2. That section 77-1809, Reissue Revised  
Statutes of Nebraska, 1943, be amended to read as  
follows:

77-1809. At all sales provided by law, the  
county board may purchase for the use and benefit, and in  
the name of the county, any real estate advertised and  
offered for sale when the same remains unsold for want of  
bidders. The county treasurer shall issue certificates  
of purchase of the real estate so sold in the name of the  
county. Such certificates shall remain in the custody of  
the county treasurer, who shall at any time assign the  
same to any person wishing to buy for the amount  
expressed on the face of the certificate and interest  
thereon at the rate of nine eleven per cent from the date  
thereof. Such assignment shall be attested by the  
endorsement of the county clerk of his or her name on the  
back of such certificate, and such endorsement shall be  
made when requested by the county treasurer.

Sec. 3. That section 77-1824, Reissue Revised  
Statutes of Nebraska, 1943, be amended to read as  
follows:

77-1824. The owner or occupant of any land sold  
for taxes or any person having a lien thereupon or  
interest therein, may redeem the same at any time before  
the delivery of tax deed by the county treasurer by  
paying the county treasurer for the use of such

purchaser, his or her heirs or assigns, the sum mentioned in his or her certificate, with interest thereon at the rate of nine eleven per cent per annum from the date of purchase to date of redemption, together with all other taxes subsequently paid, whether for any year or years previous or subsequent to said sale, and interest thereon at the same rate from date of such payment to date of redemption.

Sec. 4. That section 77-1901, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1901. Counties shall have a lien upon real estate within their boundaries for all taxes due thereon to the state, any governmental subdivision of the state, any municipal corporation and any drainage or irrigation district. After any parcel of real estate has been offered for sale ~~for two consecutive years~~ and not sold for want of bidders, the county board shall make and enter an order directing the county attorney to foreclose the lien for all taxes then delinquent, in the same manner and with like effect as in the foreclosure of real estate mortgages, except as otherwise specifically provided by sections 77-1903 to 77-1917.

Sec. 5. That section 77-1917, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1917. Any person, entitled to redeem any lot or parcel of land, may do so at any time after the decree of foreclosure and before the final confirmation of the sale by paying to the clerk of the district court the amount found due against the same, with interest and costs to the date of redemption and, in addition thereto, where the land has been sold at sheriff's sale to a purchaser other than the plaintiff, any subsequent taxes paid by such purchaser, as shown by tax receipts filed by such purchaser with the clerk of the district court, with interest at nine eleven per cent per annum from the date or dates of payment of such taxes, and also interest on the purchase price at the rate of nine eleven per cent per annum, for the use of the purchaser, from the date of sale to the date of redemption.

Sec. 6. That original sections 77-207, 77-1809, 77-1824, 77-1901, and 77-1917, Reissue Revised Statutes of Nebraska, 1943, are repealed.