

LEGISLATIVE BILL 531

Approved by the Governor February 21, 1986

Introduced by Withem, 14

AN ACT relating to revenue and taxation; to amend sections 77-1801, 77-1802, 77-1804, and 77-1918, Reissue Revised Statutes of Nebraska, 1943; to change provisions relating to collection of delinquent real estate taxes; and to repeal the original sections.

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

Section 1. That section 77-1801, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1801. All real estate on which the taxes shall not have been paid, as provided by law, on or before the first Monday of ~~November~~ March, after they become delinquent, shall be subject to sale on or after ~~said~~ such date.

Sec. 2. That section 77-1802, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1802. The county treasurer shall, not less than four nor more than six weeks prior to the first Monday of ~~November~~ March in each year, make out a list of all lands and town lots subject to sale and the amount of all delinquent taxes against each, describing the land and town lots as the same are described on the tax list, with an accompanying notice stating that so much of such lands or town lots described in the list as may be necessary for that purpose will, on the first Monday of ~~November~~ March next thereafter, be sold by ~~him~~ such county treasurer at public ~~sale at~~ auction at his or her office for the taxes, interest, and costs thereon.

Sec. 3. That section 77-1804, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1804. The county treasurer shall cause the list of lands and town lots subject to sale and accompanying notice to be published once a week for three consecutive weeks prior to the date of sale, commencing the first week in ~~February~~ October, in a legal newspaper and in counties having more than two hundred fifty thousand inhabitants in a daily legal

newspaper of general circulation designated by the county board which is published in the English language in said the county, 7 and of general circulation therein; which newspaper shall be designated by the county board. The county treasurer shall also cause to be posted in some conspicuous place in his or her office a copy of such notice. The treasurer shall assess against each description of lands or town lots the sum of two dollars to defray the expenses of advertising, which sum shall be added to the total amount due on such lands or town lots and be collected in the same manner as taxes are collected.

Sec. 4. That section 77-1918, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1918. On or before ~~April~~ August 1 of each year, in counties having a population of two hundred thousand inhabitants or less, and on or before June ~~October~~ 1 of each year, in counties having a population of over two hundred thousand inhabitants, the county treasurer shall make a report in writing to the county board setting out a complete list of all parcels of real estate in the county on which any taxes are delinquent and which were not sold for want of bidders at the last annual tax sale held in such county. It shall be the duty of the county board, at its first meeting held after the making of such report, to carefully examine the same, and, while it may direct the issuance of tax sale certificates to the county upon any parcel of real estate upon which there are any delinquent taxes, it shall, as to all parcels of real estate upon which taxes are delinquent for three or more years, either enter an order directing the foreclosure of the lien of such taxes, as provided in section 77-1901, or shall enter an order for the county treasurer to issue tax sale certificates to the county covering the delinquent taxes upon such parcels of real estate, to be foreclosed upon in the manner and at the time provided in sections 77-1901 to 77-1918. The county board shall have authority to direct the county attorney to commence foreclosure of such liens or certificates, or it may designate another attorney to commence such actions, and the county board is authorized to pay any reasonable fee for such foreclosures, to be assessed as costs, but in the event the county attorney is designated to bring the action the fee shall be fifty dollars for each cause of action in addition to his or her salary; to be retained by him or her, but it shall not be paid to the county attorney until the decree is entered and the

property sold pursuant to such decree. No fee shall be allowed the county attorney for such foreclosures in counties having a population of more than one hundred thousand inhabitants. Any county treasurer, county attorney, or member of the county board, who shall willfully fail, neglect, or refuse to perform the duties imposed by ~~said~~ such sections, shall be guilty of official misdemeanor and subject to removal from office as provided in sections 23-2001 to 23-2009, ~~and any amendments thereof.~~ If the county board fails to dismiss the county attorney for failure to foreclose liens, the county board shall be removed. Any member of a county board who, upon a motion duly made by one member of such board to remove a county attorney from office who has failed to foreclose liens, does not vote for such motion, or any member who votes to retain a county attorney in office after it has been brought to the board's attention that he or she has failed to foreclose liens, shall be subject to removal from office as provided in sections 23-2001 to 23-2009.

Sec. 5. That original sections 77-1801, 77-1802, 77-1804, and 77-1918, Reissue Revised Statutes of Nebraska, 1943, are repealed.