

LEGISLATIVE BILL 59

Approved by the Governor February 15, 1991

Introduced by Withem, 14; Beyer, 3; Hartnett, 45

AN ACT relating to revenue and taxation; to amend section 77-1719, Reissue Revised Statutes of Nebraska, 1943; to change provisions relating to return of distress warrants for collection of taxes as prescribed; and to repeal the original section.

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

Section 1. That section 77-1719, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1719. All distress warrants, issued by the treasurer for the collection of taxes, shall be served by the sheriff of the county in the same manner as an execution issued by the district court. Within nine months, except in counties having a population over two ~~one~~ hundred thousand inhabitants, and in those counties two years, after receiving the current distress warrants from the county treasurer, the sheriff ~~must~~ shall make return of ~~them~~ the distress warrants to the treasurer of the county. Such distress warrants shall bear an endorsement of the sheriff, with an endorsement thereon, showing that (1) the taxes therein described have been collected, (2) or that, upon diligent search, no property could be found on which to levy, or (3) that the delinquent taxpayer has filed an affidavit with the sheriff at any time before making of return to of such distress warrant that he such taxpayer is unable by reason of poverty to pay such tax and the sheriff shall certify that the property, if any, of the delinquent taxpayer is not worth in value the cost of advertising same such property for sale.

Sec. 2. That original section 77-1719, Reissue Revised Statutes of Nebraska, 1943, is repealed.