

LEGISLATURE OF NEBRASKA  
NINETY-SIXTH LEGISLATURE  
SECOND SESSION

**LEGISLATIVE BILL 1048**

Introduced by Wickersham, 49

Read first time January 6, 2000

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend sections  
2 77-1704, 77-1705, 77-1721, 77-1738, 77-1739, 77-1801, and  
3 77-1862, Reissue Revised Statutes of Nebraska, and  
4 sections 77-1716 to 77-1718, Revised Statutes Supplement,  
5 1998; to authorize installment payments for certain  
6 property taxes; to provide duties and procedures; to  
7 change provisions related to delinquent taxes on mobile  
8 homes; to harmonize provisions; to provide operative  
9 dates; and to repeal the original sections.  
10 Be it enacted by the people of the State of Nebraska,

1           Section 1. Section 77-1704, Reissue Revised Statutes of  
2 Nebraska, is amended to read:

3           77-1704. Whenever any person pays some or all of the  
4 taxes charged on any property, the treasurer shall enter such  
5 payment in his or her books and give a receipt therefor specifying  
6 for whom paid, the amount paid, what year paid for, and the  
7 property and value thereof on which the tax was paid, according to  
8 its description in the treasurer's books, in whole or in part of  
9 such description as the case may be. Such entry and receipts shall  
10 bear the county name and the name of the treasurer or his or her  
11 deputy receiving the payment. Whenever it appears that any receipt  
12 for the payment of taxes is lost or destroyed, the entry so made  
13 may be read in evidence in lieu thereof. The treasurer shall enter  
14 the name of the owner or of the person paying the tax opposite each  
15 tract or lot of land when he or she collects the tax thereon and  
16 the post office address of the person paying the tax. A statement  
17 shall be entered by the treasurer on such receipt showing the  
18 amount of unpaid taxes and the date of unredeemed tax sales, if  
19 any, for the previous year or years upon such land or town lot. If  
20 the treasurer fails or neglects to note on such receipt the unpaid  
21 taxes or the date of unredeemed tax sales as provided in this  
22 section, he or she shall be liable on his or her bond to the person  
23 injured thereby in the amount of the tax so omitted.

24           Sec. 2. Any county shall hold partial payments of  
25 current or delinquent taxes in escrow, or may contract with another  
26 party to hold such payments in escrow, until such time as enough  
27 funds are held to pay taxes which are due. The county shall accept  
28 partial payments and hold such amounts until the accumulated

1 payments are sufficient to pay at least one-half the taxes  
 2 currently due on the property or the full amount of delinquency.  
 3 When the accumulated payments are sufficient, the county shall  
 4 immediately remove the funds from the escrow or cause the funds to  
 5 be removed from escrow and apply them to the taxes or delinquency.  
 6 Payments held in escrow under this section shall be held in trust  
 7 for the benefit of the taxpayer making the partial payment and  
 8 shall be accounted for with respect to the property for which the  
 9 taxes or delinquencies are to be paid. The county may pay interest  
 10 on amounts held in escrow. Partial payments of delinquent taxes  
 11 shall be applied to the oldest delinquencies first. Partial  
 12 payments of delinquent taxes shall not effect any collection  
 13 procedure that is underway or available to the county until the  
 14 delinquency is fully satisfied.

15           Sec. 3. Section 77-1705, Reissue Revised Statutes of  
 16 Nebraska, is amended to read:

17           77-1705. The tax receipt shall be substantially in the  
 18 following form, with such additions and amendments thereto as may  
 19 be necessary to make it conform to law:

20       \$. . . . . Treasurer's Office . . . . . County, Nebraska  
 21       . . . . . ~~19~~ 20. . . . .  
 22       Received of . . . . .  
 23       In full or ~~one-half of~~ in part the taxes for the year ~~19~~ 20. . . . .  
 24       on the following described property:  
 25       . . . . .  
 26       . . . . . Deputy . . . . . Treasurer.

27           If the tax ~~be~~ is paid upon real estate, the receipt shall  
 28 describe the same as described in the tax list and give the

1 valuation thereof, and, either on the reverse side of the receipt  
 2 or, on a tax table sheet which the treasurer shall make available  
 3 to the taxpayer in such form as prescribed by the Property Tax  
 4 Administrator, there shall be a statement giving the amount of each  
 5 kind of tax for each one thousand dollars of property value and the  
 6 statement shall disclose the amount of each kind of tax for each  
 7 one thousand dollars of property value for the previous year. If  
 8 the tax is paid , ~~and if~~ upon personal property, ~~it~~ the receipt  
 9 shall state the value thereof.

10           Sec. 4. Section 77-1716, Revised Statutes Supplement,  
 11 1998, is amended to read:

12           77-1716. The county treasurer may, at any time prior to  
 13 January 1 of each year, send a notice to each person on the  
 14 personal tax roll and each person owing real estate taxes on mobile  
 15 homes, advising such taxpayer of the amount of ~~personal~~ such taxes  
 16 owed for that year. At any time after May 1 and before September 1  
 17 next following, the county treasurer is required to notify by mail  
 18 any taxpayer, whose personal or real estate tax under this section  
 19 is delinquent, on account of such taxpayer not having paid the  
 20 ~~personal~~ taxes, or the first installment thereof, on May 1, as  
 21 required by law, of the amount of such delinquent ~~personal~~ tax.  
 22 The notice shall also recite that unless the entire tax is paid by  
 23 September 1, next following, distress warrant will be issued  
 24 therefor.

25           Sec. 5. Section 77-1717, Revised Statutes Supplement,  
 26 1998, is amended to read:

27           77-1717. After September 1 of each year next after the  
 28 personal taxes and real estate taxes on mobile homes for the last

1 preceding year have become delinquent, the county treasurer shall  
2 collect the same, together with interest and costs of collection,  
3 by distress and sale of personal property or mobile home belonging  
4 to the person against whom levied, in the manner provided by law,  
5 for the levy and sale of personal property on execution.

6           Sec. 6. Section 77-1718, Revised Statutes Supplement,  
7 1998, is amended to read:

8           77-1718. On or before November 1 of each year, the  
9 county treasurer shall issue and deliver to the sheriff of the  
10 county distress warrants against all persons having delinquent  
11 personal tax or real estate tax on a mobile home for that year (1)  
12 unless such a person shall have paid such delinquent ~~personal~~ taxes  
13 in full, on or before September 1, with interest at the rate  
14 specified in section 45-104.01, as such rate may from time to time  
15 be adjusted by the Legislature, or (2) unless such person shall, on  
16 or before September 1, file with the treasurer an affidavit that he  
17 or she is unable by reason of poverty to pay any such tax, in which  
18 case a distress warrant shall not be issued until ordered by the  
19 county board. At least twenty days prior to the issuance of a  
20 distress warrant, the county treasurer shall mail a notice to the  
21 delinquent taxpayer that, unless payment of the delinquent tax is  
22 made within twenty days, a distress warrant will be issued. Each  
23 such distress warrant shall include all delinquent ~~personal~~ taxes  
24 of the person against whom issued. When distress warrants have  
25 been issued and turned over to the sheriff, the county treasurer  
26 shall report and certify to the county board the total number of  
27 distress warrants issued and the total amount of money involved.

28           Sec. 7. Section 77-1721, Reissue Revised Statutes of

1 Nebraska, is amended to read:

2           77-1721.       The county treasurer shall, in a book  
3 containing the personal tax list and the list of all delinquent  
4 taxes levied on mobile homes in columns provided therefor, keep a  
5 record of the date of issue of each distress warrant, and of the  
6 return thereon, showing in detail the amount collected, or the fact  
7 that no personal property or mobile home belonging to the tax  
8 delinquent was found. All distress warrants shall upon their  
9 return be filed and kept by the treasurer as a part of the records  
10 of his or her office. The collection of any item of ~~said~~ taxes, ~~or~~  
11 the showing by affidavit of poverty, duly approved, or the return  
12 of a distress warrant showing no property found, shall relieve him  
13 or her and his or her bondsperson ~~bondsmen~~ from responsibility of  
14 that item of taxes.

15           Sec. 8.       Section 77-1738, Reissue Revised Statutes of  
16 Nebraska, is amended to read:

17           77-1738. ~~Whenever it shall appear~~ The county board shall  
18 cause delinquent taxes on personalty or mobile homes to be stricken  
19 from the tax list. Such delinquent taxes shall only be stricken if  
20 (1) at least two years have expired, (2) the treasurer has used due  
21 diligence to collect such taxes, and (3)(a) it appears from the  
22 return of the treasurer that any person charged with the taxes ~~on~~  
23 ~~personalty~~ has removed out of the county, or has died and left no  
24 property out of which the taxes can be paid, or ~~if from any cause~~  
25 ~~it is~~ (b) it appears impossible to collect such taxes. ~~7 it shall~~  
26 ~~be the duty of the county board to cause the same, after the~~  
27 ~~expiration of two years, in which the treasurer shall use due~~  
28 ~~diligence to collect the same, to be stricken from the tax list.~~

1                   Sec. 9.     Section 77-1739, Reissue Revised Statutes of  
2 Nebraska, is amended to read:

3                   77-1739.    All personal property taxes or real estate  
4 taxes levied on a mobile home of any taxpayer, delinquent for more  
5 than ten years, shall be canceled upon the payment of the principal  
6 of such ~~personal~~ taxes, without interest, if all other ~~personal~~  
7 taxes of such taxpayer in that county, due subsequent thereto, have  
8 been paid in full.

9                   Sec. 10. Section 77-1801, Reissue Revised Statutes of  
10 Nebraska, is amended to read:

11                   77-1801.    All Except for delinquent taxes on mobile  
12 homes, all real estate on which the taxes shall not have been paid  
13 in full, as provided by law, on or before the first Monday of  
14 March, after they become delinquent, shall be subject to sale on or  
15 after such date.

16                   Sec. 11. Section 77-1862, Reissue Revised Statutes of  
17 Nebraska, is amended to read:

18                   77-1862.    (1) Any and all taxes and special assessments,  
19 together with interest, penalty and costs, levied upon any real  
20 property, and any lien created thereby in this state and due to  
21 this state or to any county or other political subdivision thereof,  
22 becoming delinquent in the calendar year 1943 or any prior year,  
23 are hereby released and extinguished forever.

24                   (2) Any and all taxes and special assessments, together  
25 with interest, penalty and costs, levied upon any real property,  
26 except mobile homes, and any lien created thereby in this state and  
27 due to this state or to any county or other political subdivision  
28 thereof, becoming delinquent in the calendar year 1944, or any

1 subsequent year, are hereby released and extinguished forever upon  
2 the expiration of fifteen years after the date upon which the tax  
3 or special assessment became or shall become delinquent.

4           Sec. 12. Sections 1 to 3 and 13 of this act become  
5 operative on January 1, 2001. The other sections of this act  
6 become operative on their effective date.

7           Sec. 13. Original sections 77-1704 and 77-1705, Reissue  
8 Revised Statutes of Nebraska, are repealed.

9           Sec. 14. Original sections 77-1721, 77-1738, 77-1739,  
10 77-1801, and 77-1862, Reissue Revised Statutes of Nebraska, and  
11 sections 77-1716 to 77-1718, Revised Statutes Supplement, 1998, are  
12 repealed.