

LEGISLATURE OF NEBRASKA

NINETY-NINTH LEGISLATURE

SECOND SESSION

**LEGISLATIVE BILL 942**

Introduced by Stuthman, 22; Hudkins, 21; Kremer, 34; Thompson, 14

Read first time January 6, 2006

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend sections  
2 77-1822, 77-1823, and 77-1825, Reissue Revised Statutes  
3 of Nebraska; to modify provisions related to real  
4 property purchases; and to repeal the original sections.  
5 Be it enacted by the people of the State of Nebraska,

1           Section 1. Section 77-1822, Reissue Revised Statutes of  
2 Nebraska, is amended to read:

3           77-1822 The certificate of purchase shall be assignable  
4 by endorsement, and an assignment thereof shall vest in the  
5 assignee, or his or her legal representatives, all the right and  
6 title of the original purchaser. The statement in the treasurer's  
7 deed of the fact of the assignment shall be presumptive evidence  
8 thereof. An assignment shall be recorded by the county treasurer  
9 who shall collect a reassignment fee of ~~ten~~ twenty-five dollars and  
10 issue a new certificate to the assignee.

11           Sec. 2. Section 77-1823, Reissue Revised Statutes of  
12 Nebraska, is amended to read:

13           77-1823 The county treasurer shall charge a ~~ten-dollar~~ an  
14 issuance fee of twenty-five dollars for each deed or certificate  
15 made by him or her for a sale of real property for taxes together  
16 with the fee of the notary public or other officer acknowledging  
17 the deed, ~~but any number of items of real property bought by any~~  
18 ~~one person may be included in one deed as desired by the purchaser.~~  
19 The issuance fee shall not be required if the tax sale certificate  
20 is issued in the name of the county, but the issuance fee is  
21 due from the purchaser when the county assigns the certificate to  
22 another person. Whenever the county treasurer makes a deed to any  
23 real property sold for taxes, he or she shall enter an account  
24 thereof in the sale book opposite the description of the real  
25 property conveyed.

1                   Sec. 3. Section 77-1825, Reissue Revised Statutes of  
2 Nebraska, is amended to read:

3                   77-1825 The county treasurer shall enter a memorandum of  
4 such redemption in the sales book~~7~~ and ~~such treasurer~~ shall give  
5 a receipt therefor to the person redeeming the same, for which he  
6 or she may charge a fee of ~~two~~ ten dollars. The county treasurer  
7 shall send written notice of redemption~~7~~ ~~by registered or certified~~  
8 ~~mail~~~~7~~ by first-class mail to the holder of the county treasurer's  
9 certificate of tax sale~~7~~ ~~provided~~ if the post office address of  
10 the holder of the certificate is filed in the office of the county  
11 treasurer. The redemption money shall be paid to or upon the order  
12 of the holder on return of the certificate.

13                   Sec. 4. Original sections 77-1822, 77-1823, and 77-1825,  
14 Reissue Revised Statutes of Nebraska, are repealed.