

LEGISLATURE OF NEBRASKA
ONE HUNDREDTH LEGISLATURE
SECOND SESSION
LEGISLATIVE BILL 893

Introduced by Langemeier, 23.

Read first time January 11, 2008

Committee: Revenue

A BILL

1 FOR AN ACT relating to real estate; to amend sections 77-1834,
2 77-1914, and 77-1917, Reissue Revised Statutes of
3 Nebraska; to change provisions relating to tax deeds and
4 foreclosures; to harmonize provisions; and to repeal the
5 original sections.
6 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-1834, Reissue Revised Statutes of
2 Nebraska, is amended to read:

3 77-1834 If the person in whose name the title to the
4 real property appears of record in the office of the register
5 of deeds in the county or if the encumbrancer in whose name an
6 encumbrance on the real property appears of record in the office of
7 the register of deeds in the county cannot, upon diligent inquiry,
8 be found, then such purchaser or his or her assignee shall publish
9 the notice in some newspaper published in the county and having a
10 general circulation ~~therein~~ in the county or, if no newspaper is
11 printed in the county, then in a newspaper published in this state
12 nearest to the county in which the real property is situated.

13 Sec. 2. Section 77-1914, Reissue Revised Statutes of
14 Nebraska, is amended to read:

15 77-1914 Upon confirmation of the sale, the clerk of the
16 district court shall certify to the county treasurer the year or
17 years of the taxes for which the real property was sold. The county
18 treasurer shall thereupon cancel the taxes for such years, and the
19 proceedings shall operate as a release of such real property from
20 all liens for the taxes included ~~therein.~~ on the real property. The
21 delivery of the sheriff's deed shall pass title to the purchaser
22 free and clear of all liens ~~of every nature whatsoever and the~~
23 ~~interest or~~ and interests of all persons who were parties to the
24 proceedings, who received service of process, and over whom the
25 court had jurisdiction.

1 Sec. 3. Section 77-1917, Reissue Revised Statutes of
2 Nebraska, is amended to read:

3 77-1917 (1) Any person entitled to redeem real property
4 may do so at any time prior to the institution of foreclosure
5 proceedings by paying the county treasurer for the use of such
6 holder of a tax sale certificate or his or her heirs or assigns
7 the sum mentioned in his or her certificate, with interest thereon
8 at the rate specified in section 45-104.01, as such rate may
9 from time to time be adjusted by the Legislature, from the date
10 of purchase to the date of redemption, together with all other
11 taxes subsequently paid, whether for any year or years previous or
12 subsequent to the sale, and interest thereon at the same rate from
13 the date of such payment to the date of redemption.

14 (2) Any person entitled to redeem real property may do so
15 at any time after the decree of foreclosure and before the final
16 confirmation of the sale by paying to the clerk of the district
17 court the amount found due against the property, with interest and
18 costs to the date of redemption and, in addition thereto, when the
19 real property has been sold at sheriff's sale to a purchaser other
20 than the plaintiff, any subsequent taxes paid by such purchaser,
21 as shown by tax receipts filed by such purchaser with the clerk
22 of the district court, with interest at the rate specified in
23 section 45-104.01, as such rate may from time to time be adjusted
24 by the Legislature, from the date or dates of payment of such
25 taxes, and also interest on the purchase price at the same rate,

1 for the use of the purchaser, from the date of sale to the date
2 of redemption. During the pendency of a foreclosure action any
3 person entitled to redeem any lot or parcel may do so by paying
4 to the court the amount due with interest and costs, including
5 attorney's fees, provided for in section 77-1909, if requested
6 in the foreclosure complaint. Within thirty days after receipt of
7 payment of all amounts due, the holder of the tax sale certificate
8 shall dismiss its claim in the foreclosure proceeding with respect
9 to any redeemed tax sale certificate. The holder of the tax sale
10 certificate shall be required to provide the county treasurer with
11 written notice that a foreclosure suit has been instituted and
12 provide the county treasurer with an affidavit setting forth the
13 costs incurred in the foreclosure action and indicating whether
14 attorney's fees were requested in the foreclosure complaint.

15 (3) The person redeeming any lot or parcel shall be
16 required to provide the county treasurer with an appropriate
17 receipt evidencing the payment to the court of the amount due with
18 interest and costs and the holder of the tax sale certificate shall
19 file with the county treasurer notice of its dismissal of the claim
20 in the foreclosure proceeding.

21 Sec. 4. Original sections 77-1834, 77-1914, and 77-1917,
22 Reissue Revised Statutes of Nebraska, are repealed.