

LEGISLATURE OF NEBRASKA

ONE HUNDRED SECOND LEGISLATURE

FIRST SESSION

LEGISLATIVE BILL 370

Introduced by Wightman, 36.

Read first time January 13, 2011

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend sections
2 77-1822, 77-1823, 77-1824, 77-1830, 77-1856, 77-1857,
3 77-1902, 77-1903, and 77-1908, Reissue Revised Statutes
4 of Nebraska; to eliminate provisions relating to issuance
5 of treasurer's tax deeds; to harmonize provisions; to
6 repeal the original sections; and to outright repeal
7 sections 77-1831, 77-1832, 77-1833, 77-1834, 77-1835,
8 77-1836, 77-1837, 77-1838, 77-1839, 77-1840, 77-1841,
9 77-1842, 77-1843, 77-1844, 77-1845, and 77-1846, Reissue
10 Revised Statutes of Nebraska.

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

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

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

25 Sec. 3. Section 77-1824, Reissue Revised Statutes of

1 Nebraska, is amended to read:

2 77-1824 The owner or occupant of any real property sold
3 for taxes or any person having a lien thereupon or interest therein
4 may redeem the same ~~at any time before the delivery of tax deed by~~
5 ~~the county treasurer~~ by paying the county treasurer for the use of
6 such purchaser or his or her heirs or assigns the sum mentioned in
7 his or her certificate, with interest thereon at the rate specified
8 in section 45-104.01, as such rate may from time to time be adjusted
9 by the Legislature, from the date of purchase to date of redemption,
10 together with all other taxes subsequently paid, whether for any year
11 or years previous or subsequent to the sale, and interest thereon at
12 the same rate from date of such payment to date of redemption.

13 Sec. 4. Section 77-1830, Reissue Revised Statutes of
14 Nebraska, is amended to read:

15 77-1830 Any person claiming an undivided part of any real
16 property sold for taxes may redeem the property on paying such
17 proportion of the purchase money, interest, costs, and subsequent
18 taxes as he or she claims of the real property sold. The owner or
19 occupant of a divided part of any real property sold for taxes or any
20 person having a lien thereon or interest therein may redeem the
21 property by paying the taxes separately assessed against such divided
22 part, together with interest, costs, and subsequent taxes. If no
23 taxes have been separately assessed against such divided part, then
24 it shall be the duty of the county assessor, upon demand of the owner
25 or lienholder or upon the demand of the county treasurer, to assess

1 the divided part and to certify the assessment to the county
2 treasurer. The owner or lienholder of the divided part may thereupon
3 redeem the divided part upon the payment to the treasurer of such sum
4 so assessed, together with interest thereon, costs, and subsequent
5 taxes. The treasurer shall make a proper entry of such partial
6 redemption in his or her sale book, ~~and no deed thereafter given~~
7 ~~shall convey a greater interest than that remaining unredeemed.~~

8 Sec. 5. Section 77-1856, Reissue Revised Statutes of
9 Nebraska, is amended to read:

10 77-1856 If the owner of any tax sale certificate fails or
11 neglects ~~to demand a deed thereon or~~ to commence an action for the
12 foreclosure of the same within the time specified in section ~~77-1837~~
13 ~~or~~ 77-1902, such tax sale certificate shall cease to be valid or of
14 any force or effect whatever and the real property covered thereby
15 shall be forever released and discharged from the lien of all taxes
16 for which the real property was sold. It is made the duty of each and
17 every county treasurer of the State of Nebraska to enter on the tax
18 sale records of his or her office a cancellation of all tax sales on
19 which the time specified in section ~~77-1837 or~~ 77-1902 has elapsed
20 since date of sale, with date of entry affixed, in language
21 substantially as follows: Canceled by section 77-1856. No county
22 treasurer or bonded abstractor shall be held responsible on his or
23 her bond or otherwise on account of such entry being made in
24 accordance with this section. All real property covered by tax sales
25 that comes within the provisions of sections 77-1801 to 77-1860 shall

1 from the time of this entry be considered to stand of record as
2 though no tax sale had ever been made.

3 Sec. 6. Section 77-1857, Reissue Revised Statutes of
4 Nebraska, is amended to read:

5 77-1857 County treasurers shall have and keep an official
6 seal, which may be either an engraved or an ink stamp seal, and which
7 shall have included thereon the name of the county followed by the
8 word County, the name of the state, and the words County Treasurer.
9 Each county treasurer shall affix an impression or representation of
10 such seal to every certificate of tax sale, ~~and tax deed made by him.~~

11 Sec. 7. Section 77-1902, Reissue Revised Statutes of
12 Nebraska, is amended to read:

13 77-1902 When land has been sold for delinquent taxes and
14 a tax sale certificate ~~or tax deed~~ has been issued, the holder of
15 such tax sale certificate ~~or tax deed~~ may, ~~instead of demanding a~~
16 ~~deed or, if a deed has been issued, by surrendering the same~~ tax sale
17 certificate in court, proceed in the district court of the county in
18 which the land is situated to foreclose the lien for taxes
19 represented by the tax sale certificate ~~or tax deed~~ and all
20 subsequent tax liens thereon, excluding any lien on real estate for
21 special assessments levied by any sanitary and improvement district
22 which real estate has not been previously offered for sale by the
23 county treasurer, in the same manner and with like effect as in the
24 foreclosure of a real estate mortgage, except as otherwise
25 specifically provided by sections 77-1903 to 77-1917. Such action

1 shall only be brought within six months after the expiration of three
2 years from the date of sale of any real estate for taxes or special
3 assessments.

4 Sec. 8. Section 77-1903, Reissue Revised Statutes of
5 Nebraska, is amended to read:

6 77-1903 The foreclosure proceedings, provided by sections
7 77-1901 and 77-1902, shall be conducted as nearly as possible in the
8 same manner, except in the following particulars: (1) In the
9 foreclosure of a tax lien, as provided by section 77-1901, final
10 confirmation of sale cannot be had until two years have expired from
11 the date of the sale held by the sheriff in the foreclosure
12 proceedings; or (2) in the foreclosure of a tax sale certificate, ~~or~~
13 ~~tax deed,~~ as provided in section 77-1902, final confirmation of sale
14 may be had immediately after the sheriff's sale.

15 Sec. 9. Section 77-1908, Reissue Revised Statutes of
16 Nebraska, is amended to read:

17 77-1908 The tax sale certificate, ~~or tax deed,~~ in
18 foreclosure proceedings under section 77-1902, or a certificate of
19 the county treasurer, as to the amount of unpaid delinquent taxes in
20 foreclosure proceedings under section 77-1901, shall be presumptive
21 evidence of all facts necessary to entitle the plaintiff to a decree
22 for the amount appearing to be due thereon with interest at the rate
23 required to be paid for redemption from tax sale.

24 Sec. 10. Original sections 77-1822, 77-1823, 77-1824,
25 77-1830, 77-1856, 77-1857, 77-1902, 77-1903, and 77-1908, Reissue

1 Revised Statutes of Nebraska, are repealed.

2 Sec. 11. The following sections are outright repealed:

3 Sections 77-1831, 77-1832, 77-1833, 77-1834, 77-1835, 77-1836,

4 77-1837, 77-1838, 77-1839, 77-1840, 77-1841, 77-1842, 77-1843,

5 77-1844, 77-1845, and 77-1846, Reissue Revised Statutes of Nebraska.