

LEGISLATURE OF NEBRASKA  
ONE HUNDRED FOURTH LEGISLATURE  
FIRST SESSION

**LEGISLATIVE BILL 277**

Introduced by Harr, 8.

Read first time January 14, 2015

Committee: Revenue

- 1 A BILL FOR AN ACT relating to revenue and taxation; to amend sections
- 2 77-1838 and 77-1842, Reissue Revised Statutes of Nebraska; to change
- 3 a provision relating to tax deed lien priority; to harmonize
- 4 provisions; and to repeal the original sections.
- 5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-1838, Reissue Revised Statutes of Nebraska, is  
2 amended to read:

3 77-1838 The deed made by the county treasurer shall be under the his  
4 official seal of office and acknowledged by the county treasurer him  
5 before some officer authorized to take the acknowledgment of deeds. When  
6 so executed and acknowledged it shall be recorded in the same manner as  
7 other conveyances of real estate. When recorded it shall vest in the  
8 grantee and ~~7~~ his or her heirs and assigns~~7~~ the title of the property  
9 therein described in the deed, subject to any lien on real estate for  
10 special assessments levied by a sanitary and improvement district which  
11 special assessments have not been previously offered for sale by the  
12 county treasurer.

13 Sec. 2. Section 77-1842, Reissue Revised Statutes of Nebraska, is  
14 amended to read:

15 77-1842 Deeds made by the county treasurer shall be presumptive  
16 evidence in all courts of this state, in all controversies and suits in  
17 relation to the rights of the purchaser and his or her heirs or assigns  
18 to the real property thereby conveyed, of the following facts: (1) That  
19 the real property conveyed was subject to taxation for the year or years  
20 stated in the deed; (2) that the taxes were not paid at any time before  
21 the sale; (3) that the real property conveyed had not been redeemed from  
22 the sale at the date of the deed; (4) that the property had been listed  
23 and assessed; (5) that the taxes were levied according to law; (6) that  
24 the property was sold for taxes as stated in the deed; (7) that the  
25 notice had been served or due publication made as required in sections  
26 77-1831 to 77-1835 before the time of redemption had expired; (8) that  
27 the manner in which the listing, assessment, levy, and sale were  
28 conducted was in all respects as the law directed; (9) that the grantee  
29 named in the deed was the purchaser or his or her assignee; and (10) that  
30 all the prerequisites of the law were complied with by all the officers  
31 who had or whose duty it was to have had any part or action in any

1 transaction relating to or affecting the title conveyed or purporting to  
2 be conveyed by the deed, from the listing and valuation of the property  
3 up to the execution of the deed, both inclusive, and that all things  
4 whatsoever required by law to make a good and valid sale and to vest the  
5 title in the purchaser, subject to any lien on real estate for special  
6 assessments levied by a sanitary and improvement district which special  
7 assessments have not been previously offered for sale by the county  
8 treasurer were done.

9       Sec. 3. Original sections 77-1838 and 77-1842, Reissue Revised  
10 Statutes of Nebraska, are repealed.