

## LEGISLATIVE BILL 277

Approved by the Governor May 26, 2015

Introduced by Harr, 8.

A BILL FOR AN ACT relating to revenue and taxation; to amend sections 77-1838 and 77-1842, Reissue Revised Statutes of Nebraska; to change a provision relating to tax deed lien priority; to harmonize provisions; and to repeal the original sections.

Be it enacted by the people of the State of Nebraska,

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

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

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

77-1842 Deeds made by the county treasurer shall be presumptive evidence in all courts of this state, in all controversies and suits in relation to the rights of the purchaser and his or her heirs or assigns to the real property thereby conveyed, of the following facts: (1) That the real property conveyed was subject to taxation for the year or years stated in the deed; (2) that the taxes were not paid at any time before the sale; (3) that the real property conveyed had not been redeemed from the sale at the date of the deed; (4) that the property had been listed and assessed; (5) that the taxes were levied according to law; (6) that the property was sold for taxes as stated in the deed; (7) that the notice had been served or due publication made as required in sections 77-1831 to 77-1835 before the time of redemption had expired; (8) that the manner in which the listing, assessment, levy, and sale were conducted was in all respects as the law directed; (9) that the grantee named in the deed was the purchaser or his or her assignee; and (10) that all the prerequisites of the law were complied with by all the officers who had or whose duty it was to have had any part or action in any transaction relating to or affecting the title conveyed or purporting to be conveyed by the deed, from the listing and valuation of the property up to the execution of the deed, both inclusive, and that all things whatsoever required by law to make a good and valid sale and to vest the title in the purchaser, subject to any lien on real estate for special assessments levied by a sanitary and improvement district which special assessments have not been previously offered for sale by the county treasurer, were done.

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