LEGISLATURE OF NEBRASKA
ONE HUNDRED SIXTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 28

Introduced by Kolterman, 24.
Read first time January 10, 2019
Committee: Judiciary

A BILL FOR AN ACT relating to real property; to authorize damages for property taxes and special assessments paid on property lost through adverse possession.

Be it enacted by the people of the State of Nebraska,
Section 1. (1) A party who loses title to real property due to a successful claim of adverse possession may be entitled to damages to compensate him or her for part or all of any property taxes and special assessments he or she paid on the real property during the period the prevailing party was in possession of the real property in question as determined by the court.

(2) The party who prevails against the holder of record title may:

(a) Be required to reimburse such holder for part or all of any property taxes or special assessments levied on the real property during the period the prevailing party was in possession of the real property in question and which are proven by competent evidence to have been paid by such holder; and

(b) Pay to the county treasurer of the county in which the real property is located part or all of any property taxes or special assessments levied on the real property after the filing of the adverse possession claim and which remain unpaid at the time judgment on the claim is entered.

(3) In determining whether to order reimbursement for property taxes and special assessments paid pursuant to subsection (2) of this section, the court shall consider all the facts and shall order such reimbursement or payment as appears equitable and just.

(4) If the real property lost on a successful claim of adverse possession has not been taxed as a separate parcel, the court shall equitably apportion the property taxes and special assessments paid on the portion lost by adverse possession, taking into account the nature and character of the property lost.

(5) This section shall not apply to any cause of action arising prior to January 1, 2020.