

LEGISLATIVE BILL 933

Approved by the Governor March 23, 1988

Introduced by Remmers, 1

AN ACT relating to liens; to amend sections 23-1527, 52-1001 to 52-1004, 52-1006, and 52-1007, Reissue Revised Statutes of Nebraska, 1943, and sections 23-1517.02 and 52-1008, Revised Statutes Supplement, 1986; to change provisions relating to federal tax liens; to provide for the filing of liens for federal obligations; to increase a fee; to rename an act; to harmonize provisions; and to repeal the original sections.

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

Section 1. That section 23-1517.02, Revised Statutes Supplement, 1986, be amended to read as follows:

23-1517.02. (1) The register of deeds may use a computerized system of indexing for deeds and conveyances, mortgages, the Construction Lien Record index, the Miscellaneous Record index, the federal ~~tax~~ lien index, the fee book, and all other supplemental indices that may be contained in such office and may combine such indices into one Land Record index. If a computerized system of indexing is used, the register of deeds shall also maintain a printout of all records stored in the computer system. The printout shall consist of a record of fees, a numerical tract index, and a ~~land record~~ an alphabetical general index.

(2) In counties which do not use the computerized system provided in subsection (1) of this section, the register of deeds shall use the separate book or microfilm form of recording instruments as required prior to July 10, 1984.

Sec. 2. That section 23-1527, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-1527. A certified copy of a petition, with schedules omitted, commencing a proceeding under the laws of the United States relating to bankruptcy; or a certified copy of the decree of adjudication or a certified copy of an order approving the bond of the trustee appointed in such proceedings; shall be filed, indexed, and recorded in the office of the register of

deeds of the county in which is located real property in which the bankrupt has an interest, in the same manner as federal tax liens are filed, indexed, and recorded pursuant to sections 52-1001 to 52-1005 the Uniform Federal Lien Registration Act. The filing fee for such recording shall be the same as the fee for filing and recording federal tax liens as set forth in section 9-403, Uniform Commercial Code. The register of deeds shall file the notices in a file kept for such purpose and designated Notice of Bankruptcy Proceedings, except ~~PROVIDED~~, that in offices filing by the roll form of microfilm pursuant to section 23-1517.01, the original notices need not be retained.

Sec. 3. That section 52-1001, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

52-1001. (a) (1) Notices of liens upon real property for taxes obligations payable to the United States, and certificates and notices affecting the liens shall be filed in the office of the register of deeds of the county in which the real property subject to a federal tax lien the liens is situated.

(b) (2) Notices of federal liens upon personal property, whether tangible or intangible, for taxes obligations payable to the United States and certificates and notices affecting the liens shall be filed in the office of the register of deeds of the county where the taxpayer person against whose interest the lien applies resides at the time of filing the notice of lien or, in the case of corporations and partnerships if the person against whose interest the lien applies is a corporation or a partnership, in the office of the register of deeds of the county where the principal executive office in this state is located.

Sec. 4. That section 52-1002, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

52-1002. Certification of notices of liens, certificates, or other notices affecting federal liens by the Secretary of the Treasury of the United States or his or her delegate of notices of liens, certificates, or other notices affecting tax liens entities or by any official or entity of the United States responsible for filing or certifying notice of any other lien shall entitle them to be filed, and no other attestation, certification, or acknowledgment is shall be necessary.

Sec. 5. That section 52-1003, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

52-1003. (a) (1) If a notice of federal tax lien, a refiling of a notice of tax federal lien, or a notice of revocation of any certificate described in subsection (b) (2) of this section is presented to the register of deeds, he or she shall endorse thereon his or her identification and the date and time of receipt and forthwith file it alphabetically or enter it in an alphabetical index showing the name and address of the person named in the notice, the date and time of receipt, the serial number of the district director or title and address of the official or entity certifying the lien, and the total unpaid balance of the assessment amount appearing on the notice of lien.

(b) (2) If a refiled notice of federal tax lien referred to in subsection (a) (1) of this section is presented for filing with to the register of deeds as specified in section 52-1001, he or she shall file the refiled notice or the certificate with the original notice of lien and shall enter the refiled notice or the certificate with the date of filing in any an alphabetical federal tax lien index on the line where the original notice of lien is entered.

(c) (3) Upon request of any person, the register of deeds shall issue his or her certificate showing whether there is on file, on the date and hour stated therein, any notice of federal tax lien or certificate or notice affecting the any lien, filed under the Uniform Federal Tax Lien Registration Act on or after January 1, 1970, or under the Uniform Federal Lien Registration Act on or after the effective date of this act, naming a particular person, and, if a notice or certificate is on file, giving the date and hour of filing of each notice or certificate. The fee for a certificate is shall be one dollar and fifty cents. Upon request the register of deeds shall furnish a copy of any notice of federal tax lien or notice or certificate affecting a federal tax lien for a fee of one dollar per page.

(4) The register of deeds and his or her employees or agents shall be exempt from all personal liability as a result of any error or omission in providing information as required by this section except in cases of willful misconduct or gross negligence.

Sec. 6. That section 52-1004, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

52-1004. The fee for filing and indexing each notice of lien or certificate or notice affecting the tax lien is shall be:

(1) For a tax lien on real estate, or on tangible or intangible personal property, the same as set forth in section 9-403, Uniform Commercial Code;

(2) For a certificate of discharge or subordination, the same as set forth in section 9-403, Uniform Commercial Code; and

(3) For all other notices, including a certificate of release or nonattachment, the same as set forth in section 9-403, Uniform Commercial Code.

The officer register of deeds shall bill the district directors of internal revenue or other appropriate federal officials on a monthly basis for fees for documents filed by them.

Sec. 7. That section 52-1006, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

52-1006. Sections 23-1527 and 52-1001 to 52-1007 The Uniform Federal Lien Registration Act shall be so interpreted applied and construed as to effectuate its general purpose to make uniform the law of these states which enact it with respect to the subject of such act among states enacting it.

Sec. 8. That section 52-1007, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

52-1007. Sections 23-1527 and 52-1001 to 52-1007 52-1008 shall be known and may be cited as the Uniform Federal Tax Lien Registration Act.

Sec. 9. That section 52-1008, Revised Statutes Supplement, 1986, be amended to read as follows:

52-1008. When a federal tax lien registered pursuant to Chapter 52, article 10, the Uniform Federal Lien Registration Act is satisfied, the holder of the lien may on written demand by the debtor send the debtor a termination statement to the effect that he or she no longer claims a security interest under the lien, which shall be identified by file number.

On presentation to the filling officer register of deeds of such a termination statement, he or she shall note it in the index. If the filling officer register of deeds has received the termination statement in duplicate, he or she shall return one copy of the termination statement to the lienholder stamped to show the time of receipt.

Sec. 10. That original sections 23-1527, 52-1001 to 52-1004, 52-1006, and 52-1007, Reissue Revised Statutes of Nebraska, 1943, and sections 23-1517.02 and 52-1008, Revised Statutes Supplement,