

## LEGISLATIVE BILL 324

Approved by the Governor April 20, 1989

Introduced by Conway, 17

AN ACT relating to counties; to amend sections 77-1720, 77-1823, and 77-1825, Reissue Revised Statutes of Nebraska, 1943; to increase county fees for certain services as prescribed; and to repeal the original sections.

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

Section 1. That section 77-1720, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1720. All fees allowed for issuing distress warrants, levy, and return of ~~the same the warrants,~~ in the cases above provided, shall be ~~fifty cents~~ two dollars for issuing each warrant, one dollar for levy, and mileage at the rate provided in section 33-117 for county sheriffs for each mile actually and necessarily traveled by such officer on each warrant. When the officer has more than one warrant in his or her hands for service, he or she shall charge only for the mileage actually and necessarily traveled in serving all of the warrants, in which case the mileage so charged shall be prorated among such warrants. Commission shall be allowed in addition on all taxes collected by distress and sale as follows: On all sums not exceeding one hundred dollars, ten cents on each dollar; ~~and~~ on all sums exceeding one hundred dollars, eight cents on each dollar. All fees, mileage, and commissions shall be taxed to the parties against whom the distress warrants run and shall be collected as the original tax. ~~When ; PROVIDED, that when the taxes are not collected by distress and sale, the mileage shall be paid as provided in section 33-117.~~ ~~When ; AND PROVIDED FURTHER, when mileage has been paid as provided in section 33-117 and the tax, together with all fees, mileage, and commission are collected, then the amount collected as mileage shall be paid to the county treasurer with the fees and commission and credited by the county treasurer to the general fund of the county.~~

Sec. 2. That section 77-1823, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1823. The treasurer is authorized to

demand fifty cents two dollars for each deed or certificate made by him or her on such sale, together with the fee of the notary public or other officer acknowledging the deed, but any number of parcels of land bought by any one person may be included in one deed, as may be desired by the purchaser. Whenever the treasurer makes a deed to any land sold for taxes, he or she shall enter an account thereof in the sale book opposite the description of the land so conveyed.

Sec. 3. That section 77-1825, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1825. The treasurer shall enter a memorandum of such redemption in the sales book, and such treasurer shall give a receipt therefor to the person redeeming the same, for which he or she may charge a fee of fifteen cents two dollars. The county treasurer shall send written notice of redemption, by registered or certified mail, to the holder of the county treasurer's certificate of tax sale, provided the post office address of the holder of the certificate is filed in the office of the treasurer. The redemption money shall be paid to, or upon the order of the holder on return of the certificate.

Sec. 4. That original sections 77-1720, 77-1823, and 77-1825, Reissue Revised Statutes of Nebraska, 1943, are repealed.