

LEGISLATIVE BILL 319

Approved by the Governor April 2, 2003

Introduced by Smith, 48; Stuthman, 22

AN ACT relating to tax deeds; to amend sections 77-1832 to 77-1834, Reissue Revised Statutes of Nebraska; to change notice requirements; to harmonize provisions; to repeal the original sections; and to declare an emergency.

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

Section 1. Section 77-1832, Reissue Revised Statutes of Nebraska, is amended to read:

77-1832. Service of the notice provided by section 77-1831 shall be made by certified mail, return receipt requested, ~~on every person in actual possession or occupancy of the real property,~~ upon the person in whose name the title to the real property appears of record, to the address where the property tax statement was mailed and upon every encumbrancer of record in the office of the register of deeds of the county. ~~if, upon diligent inquiry, he or she can be found in the county.~~ Whenever the record of a lien shows the post office address of the lienholder, notice shall be sent by certified ~~or registered~~ mail, return receipt requested, to the holder of such lien at the address appearing of record.

Sec. 2. Section 77-1833, Reissue Revised Statutes of Nebraska, is amended to read:

77-1833. The service of notice provided by section 77-1832 shall be proved by affidavit, and the notice and affidavit shall be filed and preserved in the office of the county treasurer. ~~When service of notice has been made upon a lienholder by certified or registered mail, the~~ The certified or registered mail return receipt shall be filed with and accompany the return of service. For each service of such notice, a fee of one dollar shall be allowed. The amount of such fees shall be noted by the treasurer in the sales book opposite the real property described in the notice and shall be collected by the treasurer in case of redemption for the benefit of the holder of the certificate.

Sec. 3. Section 77-1834, Reissue Revised Statutes of Nebraska, is amended to read:

77-1834. ~~If no person is in actual possession or occupancy of such real property and~~ the person in whose name the title to the real property appears of record in the office of the register of deeds in the county cannot, upon diligent inquiry, be found, ~~in the county,~~ then such purchaser or his or her assignee shall publish the notice in some newspaper published in the county and having a general circulation therein or, if no newspaper is printed in the county, then in a newspaper published in this state nearest to the county in which the real property is situated.

Sec. 4. Original sections 77-1832 to 77-1834, Reissue Revised Statutes of Nebraska, are repealed.

Sec. 5. Since an emergency exists, this act takes effect when passed and approved according to law.