

AMENDMENTS TO LB505

Introduced by Revenue.

1 1. Strike the original sections and insert the following new
2 sections:

3 Section 1. Section 77-1701, Reissue Revised Statutes of Nebraska, is
4 amended to read:

5 77-1701 (1) The county treasurer shall be ex officio county
6 collector of all taxes levied within the county. The county board shall
7 designate a county official to mail or otherwise deliver a statement of
8 the amount of taxes due and a notice that special assessments are due, to
9 the last-known address of the person, firm, association, or corporation
10 against whom such taxes or special assessments are assessed or to the
11 lending institution or other party responsible for paying such taxes or
12 special assessments. Such statement shall clearly indicate, for each
13 political subdivision, the levy rate and the amount of taxes due as the
14 result of principal or interest payments on bonds issued by the political
15 subdivision and shall show such rate and amount separate from any other
16 levy. ~~When Beginning with tax year 2000, when~~ taxes on real property are
17 delinquent for a prior year, the county treasurer shall indicate this
18 information on the current year tax statement in bold letters. The
19 information provided shall inform the taxpayer that delinquent taxes and
20 interest are due for the prior year or years and shall indicate the
21 specific year or years for which such taxes and interest remain unpaid.
22 The language shall read "Back Taxes and Interest Due For", followed by
23 numbers to indicate each year for which back taxes and interest are due
24 and a statement indicating that failure to pay the back taxes and
25 interest may result in the loss of the real property. Failure to receive
26 such statement or notice shall not relieve the taxpayer from any
27 liability to pay such taxes or special assessments and any interest or

1 penalties accrued thereon. In any county in which a city of the
2 metropolitan class is located, all statements of taxes shall also include
3 notice that special assessments for cutting weeds, removing litter, and
4 demolishing buildings are due.

5 (2) Notice that special assessments are due shall not be required
6 for special assessments levied by sanitary and improvement districts
7 organized under Chapter 31, article 7, except that such notice may be
8 provided by the county at the discretion of the county board or by the
9 sanitary and improvement district with the approval of the county board.

10 (3) A statement of the amount of taxes due and a notice that special
11 assessments are due shall not be required to be mailed or otherwise
12 delivered pursuant to subsection (1) of this section if the total amount
13 of the taxes and special assessments due is less than two dollars.
14 Failure to receive the statement or notice shall not relieve the taxpayer
15 from any liability to pay the taxes or special assessments but shall
16 relieve the taxpayer from any liability for interest or penalties. Taxes
17 and special assessments of less than two dollars shall be added to the
18 amount of taxes and special assessments due in subsequent years and shall
19 not be considered delinquent until the total amount is two dollars or
20 more.

21 Sec. 2. Section 77-1802, Revised Statutes Cumulative Supplement,
22 2022, is amended to read:

23 77-1802 The county treasurer shall, not less than four nor more than
24 six weeks prior to the first Monday of March in each year, make out a
25 list of all real property subject to sale and the amount of all
26 delinquent taxes against each item with an accompanying notice stating
27 that so much of such property described in the list as may be necessary
28 for that purpose will, on the first Monday of March next thereafter, be
29 sold by such county treasurer at public auction at his or her office for
30 the taxes, interest, and costs thereon. In making such list, the county
31 treasurer shall describe the property as it is described on the tax list

1 and shall include the name of the owner of record of the property, the
2 property's parcel number, if any, and the property's street address, if
3 any.

4 Sec. 3. Section 77-1818, Reissue Revised Statutes of Nebraska, is
5 amended to read:

6 77-1818 (1) The purchaser of any real property sold by the county
7 treasurer for taxes shall be entitled to a certificate in writing,
8 describing the real property so purchased, the sum paid, and the time
9 when the purchaser will be entitled to a deed, which certificate shall be
10 signed by the county treasurer in his or her official capacity and shall
11 be presumptive evidence of the regularity of all prior proceedings. Each
12 tax lien shall be shown on a single certificate. The purchaser acquires a
13 perpetual lien of the tax on the real property, and if after the taxes
14 become delinquent he or she subsequently pays any taxes levied on the
15 property, whether levied for any year or years previous or subsequent to
16 such sale, he or she shall have the same lien for them and may add them
17 to the amount paid by him or her in the purchase.

18 (2) Upon issuance of the certificate, the purchaser shall notify, by
19 personal service, the property owner of the real property that was sold
20 for taxes at the address listed for such owner in the records of the
21 county assessor. The notice shall (a) state that a certificate has been
22 issued, (b) include a brief description of the property owner's legal
23 rights to redeem the real property, (c) identify the real property by the
24 street address listed in the records of the county assessor, (d) include
25 the total amount of taxes, interest, and costs for which the property was
26 sold and a recitation that interest and fees may accrue, and (e) include
27 a prominent warning that failure to act may result in forfeiture of the
28 property after three years. The purchaser shall prove such service of
29 notice by affidavit, and such affidavit shall be filed with the
30 application for the tax deed pursuant to section 77-1837. An
31 administrative fee shall be allowed for any service of notice under this

1 subsection. The administrative fee shall be equal to the greater of one
2 hundred dollars or the actual cost incurred by the purchaser for such
3 service of notice. The amount of such fee shall be noted by the county
4 treasurer in the record opposite the real property described in the
5 notice and shall be collected by the county treasurer in case of
6 redemption for the benefit of the holder of the certificate. The
7 purchaser shall notify the county treasurer of the amount of such fee
8 within thirty days after completion of the service of notice.

9 Sec. 4. Section 77-1824, Reissue Revised Statutes of Nebraska, is
10 amended to read:

11 77-1824 The owner or occupant of any real property sold for taxes or
12 any person having a lien thereupon or interest therein may redeem the
13 same. The right of redemption expires when the purchaser files an
14 application for tax deed with the county treasurer. A redemption shall
15 not be accepted by the county treasurer, or considered valid, unless
16 received prior to the close of business on the day the application for
17 the tax deed is received by the county treasurer. Redemption shall be
18 accomplished by paying the county treasurer for the use of such purchaser
19 or his or her heirs or assigns the sum mentioned in his or her
20 certificate, with interest thereon at the rate specified in section
21 45-104.01, as such rate may from time to time be adjusted by the
22 Legislature, from the date of purchase to date of redemption, together
23 with all other taxes subsequently paid, whether for any year or years
24 previous or subsequent to the sale, and interest thereon at the same rate
25 from date of such payment to date of redemption. The amount due for
26 redemption shall include the issuance fee charged pursuant to section
27 77-1823 and the administrative fee charged pursuant to subsection (2) of
28 section 77-1818.

29 Sec. 5. Section 77-1837, Revised Statutes Cumulative Supplement,
30 2022, is amended to read:

31 77-1837 (1) At any time within nine months after the expiration of

1 three years after the date of sale of any real estate for taxes or
2 special assessments, if such real estate has not been redeemed and the
3 requirements of subsection (2) of this section have been met, the
4 purchaser or his or her assignee may apply to the county treasurer for a
5 tax deed for the real estate described in such purchaser's or assignee's
6 tax sale certificate. The county treasurer shall execute and deliver a
7 deed of conveyance for the real estate described in such tax sale
8 certificate if he or she has received the following:

9 (a) The tax sale certificate;

10 (b) The issuance fee for the tax deed and the fee of the notary
11 public or other officer acknowledging the tax deed, as required under
12 section 77-1823;

13 (c) The affidavit proving personal service of the notice required in
14 subsection (2) of section 77-1818;

15 (d) ~~(e)~~ For any notice provided pursuant to section 77-1832, the
16 affidavit proving service of notice, the copy of the notice, and the copy
17 of the title search required under section 77-1833; and

18 (e) ~~(d)~~ For any notice provided by publication pursuant to section
19 77-1834, the affidavit of the publisher, manager, or other employee of
20 the newspaper, the copy of the notice, the affidavit of the purchaser or
21 assignee, and the copy of the title search required under section
22 77-1835.

23 (2) The purchaser or his or her assignee may apply for a tax deed
24 under this section if one hundred ten percent of the assessed value of
25 the real estate described in the tax sale certificate, less the amount
26 that would be needed to redeem such real estate, is twenty-five thousand
27 dollars or less. If such requirement is not met, the purchaser or his or
28 her assignee shall foreclose the lien represented by the tax sale
29 certificate pursuant to section 77-1902.

30 (3) ~~(2)~~ The failure of the county treasurer to issue the deed of
31 conveyance if requested within the timeframe provided in subsection (1)

1 of this section shall not impair the validity of such deed if there has
2 otherwise been compliance with sections 77-1801 to 77-1863.

3 Sec. 6. Section 77-1838, Reissue Revised Statutes of Nebraska, is
4 amended to read:

5 77-1838 (1) The deed made by the county treasurer shall be under
6 the official seal of office and acknowledged by the county treasurer
7 before some officer authorized to take the acknowledgment of deeds. When
8 so executed and acknowledged, it shall be recorded in the same manner as
9 other conveyances of real estate. When recorded it shall vest in the
10 grantee and his or her heirs and assigns the title of the property
11 described in the deed, subject to any lien on real estate for special
12 assessments levied by a sanitary and improvement district which special
13 assessments have not been previously offered for sale by the county
14 treasurer.

15 (2) Within thirty days after recording of the deed, the grantee
16 shall pay the surplus to the previous owner of the property described in
17 the deed. For purposes of this subsection, the surplus shall be
18 calculated as follows:

19 (a) If the property has been sold since recording of the deed, the
20 surplus shall be equal to the amount received from such sale, minus (i)
21 the amount that would have been needed to redeem such property, (ii) the
22 amount needed to pay all encumbrances on such property, and (iii) an
23 administrative fee of five hundred dollars or reasonable attorney's fees
24 in the event of judicial foreclosure, which may be retained by the
25 grantee to offset the costs incurred in obtaining the deed; or

26 (b) If the property has not been sold since recording of the deed,
27 the surplus shall be equal to the assessed value of such property, minus
28 (i) the amount that would have been needed to redeem such property, (ii)
29 the amount needed to pay all encumbrances on such property, and (iii) an
30 administrative fee of five hundred dollars or reasonable attorney's fees
31 in the event of judicial foreclosure, which may be retained by the

1 grantee to offset the costs incurred in obtaining the deed.

2 Sec. 7. Original sections 77-1701, 77-1818, 77-1824, and 77-1838,
3 Reissue Revised Statutes of Nebraska, and sections 77-1802 and 77-1837,
4 Revised Statutes Cumulative Supplement, 2022, are repealed.