

## LEGISLATIVE BILL 6

Approved by the Governor February 2, 1977

Introduced by Executive Board, Barnett, 26, Chmn.

AN ACT to amend section 77-1856, Reissue Revised Statutes of Nebraska, 1943, relating to taxation; to harmonize with previous legislation; and to repeal the original section.

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

Section 1. That section 77-1856, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1856. If the owner of any tax sale certificate shall fail or neglect to demand a deed thereon, or to commence an action for the foreclosure of the same within ~~five years from the date of the sale~~ the time specified in section 77-1837 or 77-1902, such tax sale certificate shall cease to be valid or of any force or effect whatever, and the real estate covered thereby shall be forever released and discharged from the lien of all taxes for which the same was sold. It is made the duty of each and every county treasurer of the State of Nebraska to enter on the tax sale records of his or her office a cancellation of all tax sales on which ~~five years have~~ the time specified in section 77-1837 or 77-1902 has elapsed since date of sale, with date of entry affixed, in language substantially as follows: Canceled by section 77-1856. No county treasurer or bonded abstractor shall be held responsible on his bond or otherwise on account of such entry being made in accordance with this section. All land covered by tax sales that comes within the provisions of sections 77-1801 to 77-1860, shall from the time of this entry be considered to stand of record as though no tax sale had ever been made.

Sec. 2. That original section 77-1856, Reissue Revised Statutes of Nebraska, 1943, is repealed.