

LEGISLATURE OF NEBRASKA
ONE HUNDREDTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 814

Introduced by Raikes, 25.

Read first time January 10, 2008

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend sections
2 77-1704.02, 77-1716, and 77-1802, Reissue Revised
3 Statutes of Nebraska; to change provisions relating to
4 notification and collection of delinquent property taxes;
5 and to repeal the original sections.
6 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-1704.02, Reissue Revised Statutes
2 of Nebraska, is amended to read:

3 77-1704.02 (1) ~~Any~~ A county board ~~may~~ shall pass a
4 resolution to allow payments for the discharge of current or
5 delinquent real property taxes, personal property taxes, or both or
6 any charges for interest, publication, penalties, or other charges
7 by reason of the delinquency of such taxes to be held in escrow
8 by the county treasurer ~~or~~ who may contract with another party to
9 hold such payments in escrow. Upon passage of such a resolution or
10 such other effective date as the resolution may provide, the county
11 treasurer shall accept payments in accordance with the resolution
12 or any subsequent amendments thereto and hold such amounts until
13 the accumulated payments are sufficient to pay at least one-half
14 the taxes currently due on the property or the full amount of
15 delinquency and any interest, penalties, or other charges due to
16 the delinquency. The resolution of the county board may require
17 a minimum, limited, or periodic payment amount as a condition
18 for acceptance of payments to be held in escrow. The resolution
19 may also require that an escrow agreement be executed between the
20 person making payment and the county treasurer as a condition for
21 accepting payments.

22 (2) Payments held in escrow under this section may be
23 held in a designated bank account or may be commingled with other
24 county funds. Such amounts are the property of the person making
25 payment and shall be held in trust for the benefit of such person

1 and be accounted for with respect to the property for which the
 2 current or delinquent taxes are to be paid. The county may pay
 3 interest on amounts held in escrow at a rate to be determined by
 4 the county board or may retain any interest received. Upon sale
 5 of the property, any amounts held in escrow with respect to that
 6 property shall be returned to the person that made the payment or
 7 applied as directed by such person.

8 (3) Payments held in escrow for payment of delinquent
 9 taxes shall be applied to the oldest delinquencies first. Payments
 10 held in escrow for payment of delinquent taxes shall not affect any
 11 collection procedure that is underway or available to the county
 12 until the delinquency is fully satisfied.

13 Sec. 2. Section 77-1716, Reissue Revised Statutes of
 14 Nebraska, is amended to read:

15 77-1716 The county treasurer ~~may~~, shall, at any time
 16 prior to January 1 of each year, send by mail to the last-known
 17 address a notice to each person on the personal tax roll and each
 18 person owing real estate taxes on mobile homes, cabin trailers,
 19 manufactured homes, or similar property assessed and taxed as
 20 improvements to leased land, advising such taxpayer of the amount
 21 of such taxes owed for that year. At any time ~~after May 1 and~~
 22 ~~before September 1 next following~~, on or before May 15 in counties
 23 with more than one hundred thousand inhabitants, as of the last
 24 federal decennial census, or on or before June 15 in all other
 25 counties, the county treasurer is required to notify by mail, at

1 the last-known address, any taxpayer, whose personal or real estate
2 tax under this section is delinquent, on account of such taxpayer
3 not having paid the taxes, or the first installment thereof, on
4 ~~May 1,~~ or before such dates, as required by law, of the amount
5 of such delinquent tax. The delinquency notice shall also recite
6 that unless the entire tax is paid by September 1, next following,
7 a distress warrant will be issued therefor. One dollar shall be
8 charged by the county treasurer as a cost to the taxpayer to defray
9 the cost of sending the delinquency notice. The failure of the
10 taxpayer to receive the notice shall not affect the validity of the
11 distress warrant.

12 Sec. 3. Except for delinquent taxes on mobile homes,
13 cabin trailers, manufactured homes, or similar property assessed
14 and taxed as improvements to leased land, the county treasurer
15 shall, at any time on or before May 15 in counties with more than
16 one hundred thousand inhabitants, as of the last federal decennial
17 census, or on or before June 15 in all other counties, notify by
18 mail, at the last-known address, any taxpayer whose real estate
19 tax is delinquent, on account of such taxpayer not having paid
20 the taxes, or the first installment thereof, on or before such
21 dates, as required by law, of the amount of such delinquent tax.
22 The notice shall also recite that unless the entire tax is paid
23 by September 1, next following, the real estate will be sold or
24 foreclosed on as provided by law in order to pay the delinquent
25 real estate taxes. One dollar shall be charged by the county

1 treasurer as a cost to the taxpayer to defray the cost of sending
2 the delinquency notice. The failure of the taxpayer to receive the
3 notice shall not affect the validity of a sale under Chapter 77,
4 article 18.

5 Sec. 4. Section 77-1802, Reissue Revised Statutes of
6 Nebraska, is amended to read:

7 77-1802 (1) The county treasurer shall, not less than
8 four nor more than six weeks prior to the first Monday of March
9 in each year, make out a list of all real property subject to
10 sale and the amount of all delinquent taxes against each item,
11 describing the property as it is described on the tax list, with an
12 accompanying notice stating that so much of such property described
13 in the list as may be necessary for that purpose will, on the first
14 Monday of March next thereafter, be sold by such county treasurer
15 at public auction at his or her office for the taxes, interest, and
16 costs thereon.

17 (2) The county treasurer shall also notify by mail, at
18 the last-known address, each owner of the real property subject
19 to sale the amount of all delinquent taxes against each item,
20 describing the property as it is described on the tax list with an
21 accompanying notice stating that so much of such property described
22 in the list as may be necessary for that purpose will, on the first
23 Monday of March next thereafter, be sold by such county treasurer
24 at public auction at his or her office for taxes, interest, and
25 costs thereon.

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1 Sec. 5. Original sections 77-1704.02, 77-1716, and
2 77-1802, Reissue Revised Statutes of Nebraska, are repealed.