

LEGISLATURE OF NEBRASKA
ONE HUNDREDTH LEGISLATURE
SECOND SESSION
LEGISLATIVE BILL 989

Introduced by Friend, 10.

Read first time January 16, 2008

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend sections
2 14-557, 77-208, 77-209, 77-1322, and 77-1917.01, Reissue
3 Revised Statutes of Nebraska; to change priority of
4 certain special assessment liens; and to repeal the
5 original sections.
6 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 14-557, Reissue Revised Statutes of
2 Nebraska, is amended to read:

3 14-557 All general municipal taxes upon real estate shall
4 be a first lien upon the real estate upon which it is levied
5 and take priority over all other encumbrances and liens thereon.
6 All special assessments regularly levied shall be a perpetual lien
7 on the real estate assessed from the date of levy until paid
8 irrespective of the county in which such real estate is situated.
9 Such special assessment perpetual lien shall be in parity with
10 the tax lien of general, state, county, city, village, municipal,
11 or school taxes, and no sale of such property to enforce any
12 general, state, county, city, village, municipal, or school tax or
13 other liens shall extinguish the perpetual lien of such special
14 assessments. ~~7 but shall be subject to all general taxes.~~ The lien
15 of all general municipal taxes levied on personal and real property
16 shall be governed by the general revenue laws of this state.

17 Sec. 2. Section 77-208, Reissue Revised Statutes of
18 Nebraska, is amended to read:

19 77-208 The first lien upon real estate under section
20 77-203 shall take priority over all other encumbrances and liens
21 thereon except as provided in sections 14-557 and 77-1917.01.

22 Sec. 3. Section 77-209, Reissue Revised Statutes of
23 Nebraska, is amended to read:

24 77-209 ~~All~~ Except as otherwise provided in this section,
25 all special assessments, regularly assessed and levied as provided

1 by law, shall be a lien on the real estate on which assessed, and
2 shall take priority over all other encumbrances and liens thereon
3 except the first lien of general taxes under section 77-203. A
4 special assessment lien upon real estate within a city of the
5 metropolitan class shall be in parity with the tax lien of general,
6 state, county, city, village, municipal, or school taxes.

7 Sec. 4. Section 77-1322, Reissue Revised Statutes of
8 Nebraska, is amended to read:

9 77-1322 The governing body of all cities, including
10 cities which have adopted or which hereafter adopt a home rule
11 charter under and pursuant to Article XI, sections 2 to 5,
12 ~~inclusive, of Article XI of the Constitution of this state,~~
13 Nebraska, villages, public corporations, and political subdivisions
14 of the State of Nebraska, sitting as a board of equalization
15 and assessment shall have power in all cases where special
16 assessments heretofore made or which may hereafter be made for
17 any purpose have been or may be declared void or invalid, for
18 want of adequate notice, to reassess and relevy a new assessment
19 equal to the special benefits and not exceeding the cost of the
20 improvement for which the assessment was made upon the property
21 originally assessed, and such reassessment and relevy shall be
22 made substantially in the manner provided for making original
23 assessments of like nature, and when so made shall constitute
24 a lien upon the property prior and superior to all other liens
25 except liens for taxes or other special assessments except as

1 provided in sections 14-557 and 77-1917.01, and taxes so reassessed
2 shall be enforced and collected as other special taxes; and in
3 making such reassessment the governing body sitting as a board of
4 equalization and assessment shall take into consideration payments,
5 if any, made on behalf of the property reassessed, under such prior
6 void assessment; and if such prior payments exceed the special
7 assessment on the given property as finally determined, the excess,
8 with lawful interest thereon, shall be refunded to the party paying
9 the same.

10 Sec. 5. Section 77-1917.01, Reissue Revised Statutes of
11 Nebraska, is amended to read:

12 77-1917.01 All cities other than cities of the
13 metropolitan class, villages, and sanitary and improvement
14 districts in Nebraska shall have a lien upon real estate within
15 their boundaries for all special assessments due thereon to the
16 municipal corporation or district, which lien shall be inferior
17 only to general taxes levied by the state and its political
18 subdivisions. All cities of the metropolitan class shall have a
19 lien upon real estate within their boundaries for all special
20 assessments due thereon to the city, and such special assessment
21 lien shall be in parity with the tax lien of general, state,
22 county, city, village, municipal, or school taxes. When such
23 special assessments have become delinquent, without the real
24 property against which they are assessed being first offered at tax
25 sale by the tax sale certificate method or otherwise, the municipal

1 corporation or district involved may itself as party plaintiff
2 proceed in the district court of the county in which the real
3 estate is situated to foreclose, in its own name, the lien for
4 such delinquent special assessments in the same manner and with
5 like effect as in the foreclosure of a real estate mortgage, except
6 as otherwise specifically provided by sections 77-1903 to 77-1917,
7 which shall govern when applicable. Final confirmation of sale in
8 such foreclosure proceeding and issuance of deed to the plaintiff,
9 or its assignee, cannot be had until two years have expired from
10 the date of the sale held by the sheriff, and, after expiration of
11 such two-year period, personal notice has been served on occupants
12 of the real property. The remedy granted in this section to cities,
13 villages, and sanitary and improvement districts for the collection
14 of delinquent special assessments shall be cumulative and in
15 addition to other existing methods.

16 Sec. 6. Original sections 14-557, 77-208, 77-209,
17 77-1322, and 77-1917.01, Reissue Revised Statutes of Nebraska, are
18 repealed.