



Hundredth Legislature - Second Session - 2008  
**Introducer's Statement of Intent**  
**LB 814**

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**Chairperson:** Ray Janssen  
**Committee:** Revenue  
**Date of Hearing:** January 24, 2008

The following constitutes the reasons for this bill and the purposes which are sought to be accomplished thereby:

Legislative Bill 814 would require taxpayers who are delinquent on the first half of real or personal property taxes to be notified of such delinquency no later than May 15 in counties with more than 100,000 residents and June 15 in all other counties. A one-dollar fee would be charged by counties to defray the cost of sending such notices. Additionally, the bill would require counties to directly notify owners of real property subject to sale for the collection of delinquent taxes and interest (i.e. the tax sale certificate process). LB 814 would also require counties to pass a resolution to allow for the acceptance of partial payments on current or delinquent taxes on real or personal property.

**Principal Introducer:**

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**Senator Ron Raikes**