

LEGISLATURE OF NEBRASKA

ONE HUNDRED FIRST LEGISLATURE

SECOND SESSION

LEGISLATIVE BILL 873

FINAL READING

Introduced by Giese, 17.

Read first time January 11, 2010

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend section
2 77-1716, Reissue Revised Statutes of Nebraska; to require
3 notice of taxes owed on certain property; to eliminate
4 provisions relating to notification of delinquent
5 property taxes; and to repeal the original section.

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

1 Section 1. Section 77-1716, Reissue Revised Statutes of
2 Nebraska, is amended to read:

3 77-1716 The county treasurer ~~may~~ shall, at any time
4 prior to January 1 of each year, send a notice to each person
5 on the personal tax roll and each person owing real estate
6 taxes on mobile homes, cabin trailers, manufactured homes, or
7 similar property assessed and taxed as improvements to leased
8 land, advising such taxpayer of the amount of such taxes owed for
9 that year. At any time after May 1 and before September 1 next
10 following, the county treasurer is required to notify by mail any
11 taxpayer, whose personal or real estate tax under this section is
12 delinquent, on account of such taxpayer not having paid the taxes,
13 or the first installment thereof, on May 1, as required by law,
14 of the amount of such delinquent tax. The notice shall also recite
15 that unless the entire tax is paid by September 1, next following,
16 a distress warrant will be issued therefor.

17 Sec. 2. Original section 77-1716, Reissue Revised
18 Statutes of Nebraska, is repealed.