

LEGISLATURE OF NEBRASKA

ONE HUNDRED FIRST LEGISLATURE

SECOND SESSION

LEGISLATIVE BILL 873

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

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18 Statutes of Nebraska, is repealed.