



One Hundred First Legislature - Second Session - 2010  
**Introducer's Statement of Intent**  
**LB 1107**

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**Chairperson:** Abbie Cornett  
**Committee:** Revenue  
**Date of Hearing:** February 18, 2010

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

LB 1107 would change the priority of various special assessment liens of: (1) cities of the metropolitan class; (2) cities of the primary class; (3) cities of the first class; and (4) cities of the second class and villages.

In general, LB 1107 would provide that specified special assessment liens will be junior to any lien of general, county, city, village, or school tax, but no sale of property to enforce any lien of general, county, city, village, or school tax or other lien will extinguish the lien of such a special assessment unless filed at least 72 hours before the sale if the proceeds of the sale fail to satisfy the special assessment lien. This is done to protect taxpayers.

Additionally, LB 1107 would make various grammatical changes in the statutes that it seeks to amend.

**Principal Introducer:** \_\_\_\_\_  
**Senator Pete Pirsch**