

AMENDMENTS TO LB 370

Introduced by Wightman

1           1. Strike the original sections and all amendments  
2 thereto and insert the following new sections:

3           Section 1. Section 77-1824, Reissue Revised Statutes of  
4 Nebraska, is amended to read:

5           77-1824 The owner or occupant of any real property sold  
6 for taxes or any person having a lien thereupon or interest therein  
7 may redeem the same. For owner-occupied real property, the right  
8 of redemption expires forty-five days after the date of application  
9 for the tax deed, and for all other real property, the right of  
10 redemption expires when the purchaser files an application for tax  
11 deed with the county treasurer. A redemption shall not be accepted  
12 by the county treasurer, or considered valid, unless received  
13 prior to the close of business forty-five days after the date of  
14 application for the tax deed for owner-occupied real property or  
15 prior to the close of business on the day the application for  
16 the tax deed is received by the county treasurer for other real  
17 property. Redemption shall be accomplished at any time before the  
18 ~~delivery of tax deed by the county treasurer~~ by paying the county  
19 treasurer for the use of such purchaser or his or her heirs or  
20 assigns the sum mentioned in his or her certificate, with interest  
21 thereon at the rate specified in section 45-104.01, as such rate  
22 may from time to time be adjusted by the Legislature, from the  
23 date of purchase to date of redemption, together with all other

1 taxes subsequently paid, whether for any year or years previous  
2 or subsequent to the sale, and interest thereon at the same rate  
3 from date of such payment to date of redemption. In addition,  
4 if owner-occupied real property is redeemed after the day the  
5 purchaser files an application for a tax deed, the owner shall pay  
6 a redemption fee equal to twenty percent of all other amounts due.

7           Sec. 2. For purposes of sections 77-1801 to 77-1863,  
8 owner-occupied real property means real property that is actually  
9 occupied by the record owner of the real property, the surviving  
10 spouse of the record owner, or a minor child of the record owner.

11           Sec. 3. Section 77-1825, Reissue Revised Statutes of  
12 Nebraska, is amended to read:

13           77-1825 The county treasurer shall enter a memorandum  
14 of ~~such~~ redemption of real property in the sales book~~7~~, and ~~such~~  
15 ~~treasurer~~ shall give a receipt therefor to the person redeeming the  
16 same, for which ~~he or she~~ the county treasurer may charge a fee  
17 of two dollars. The county treasurer shall send written notice of  
18 redemption, by registered or certified mail, to the holder of the  
19 county treasurer's certificate of tax sale~~7~~, provided if the post  
20 office address of the holder of the certificate is filed in the  
21 office of the county treasurer. The redemption money, including any  
22 redemption fee under section 77-1824, shall be paid to or upon the  
23 order of the holder on return of the certificate.

24           Sec. 4. Section 77-1831, Reissue Revised Statutes of  
25 Nebraska, is amended to read:

26           77-1831 (1) No purchaser at any sale for taxes or his  
27 or her assignees shall be entitled to a tax deed from the county

1 treasurer for the real property so purchased unless such purchaser  
2 or assignee, at least three months before applying for the tax  
3 deed, serves or causes to be served a notice stating when such  
4 purchaser purchased the real property, the description thereof, in  
5 whose name assessed, for what year taxed or specially assessed, and  
6 that, after the expiration of at least three months from the date  
7 of service of such notice, the tax deed will be applied for.

8 The notice shall include:

9 (a) The following statement in sixteen-point type: UNLESS  
10 YOU ACT YOU WILL LOSE THIS PROPERTY;

11 (b) The date when the purchaser purchased the real  
12 property sold by the county for taxes;

13 (c) The description of the real property;

14 (d) In whose name the real property was assessed;

15 (e) The amount of taxes represented by the tax sale  
16 certificate, the year the taxes were levied or assessed, and any  
17 subsequent taxes paid and interest accrued as of the date the  
18 notice is signed by the purchaser; and

19 (f) The following statements:

20 (i) That the issuance of a tax deed is subject to the  
21 right of redemption under sections 77-1824 to 77-1830;

22 (ii) The right of redemption requires payment to the  
23 county treasurer, for the use of such purchaser, or his or her  
24 heirs or assigns, the amount of taxes represented by the tax sale  
25 certificate for the year the taxes were levied or assessed and any  
26 subsequent taxes paid and interest accrued as of the date payment  
27 is made to the county treasurer. In addition, if the real property

1 is owner-occupied real property and the redemption occurs after the  
2 day the purchaser files an application for a tax deed, a redemption  
3 fee equal to twenty percent of all other amounts due must be paid;  
4 and

5 (iii) The right of redemption expires at the close of  
6 business forty-five days after the date of application for the tax  
7 deed for owner-occupied real property or at the close of business  
8 on the day the purchaser files an application for a tax deed with  
9 the county treasurer for all other real property.

10 (2) In addition to the notice required under subsection  
11 (1) of this section, no purchaser of owner-occupied real property  
12 at any sale for taxes or his or her assignees shall be entitled  
13 to a tax deed from the county treasurer for the real property so  
14 purchased unless such purchaser or assignee, upon application for  
15 the deed, serves or causes to be served a notice that, after the  
16 expiration of forty-five days after the date of application for the  
17 tax deed, the tax deed will be executed and delivered by the county  
18 treasurer unless the owner redeems the real property.

19 The notice shall include:

20 (a) The date when the purchaser purchased the real  
21 property sold by the county for taxes;

22 (b) The description of the real property;

23 (c) In whose name the real property was assessed;

24 (d) The amount of taxes represented by the tax sale  
25 certificate, the year the taxes were levied or assessed, and any  
26 subsequent taxes paid and interest accrued as of the date the  
27 notice is signed by the purchaser plus the amount of the redemption

1 fee; and

2 (e) The following statements:

3 (i) That the issuance of a tax deed is subject to the  
4 right of redemption under sections 77-1824 to 77-1830;

5 (ii) The right of redemption requires payment to the  
6 county treasurer, for the use of such purchaser, or his or her  
7 heirs or assigns, the amount of taxes represented by the tax sale  
8 certificate for the year the taxes were levied or assessed and any  
9 subsequent taxes paid and interest accrued as of the date payment  
10 is made to the county treasurer. In addition, if the real property  
11 is owner-occupied real estate and the redemption occurs after the  
12 day the purchaser files an application for a tax deed, a redemption  
13 fee equal to twenty percent of all other amounts due must be paid;  
14 and

15 (iii) The right of redemption expires forty-five days  
16 after the date of application for the tax deed for owner-occupied  
17 real property.

18 Sec. 5. Section 77-1832, Reissue Revised Statutes of  
19 Nebraska, is amended to read:

20 77-1832 (1) Service of the notice provided by subsection  
21 (1) of section 77-1831 shall be made by: ~~certified~~

22 (a) Personal or residence service as described in section  
23 25-505.01 upon every person in actual possession or occupancy of  
24 the real property and upon the person in whose name the title to  
25 the real property appears of record who can be found in this state;  
26 or

27 (b) Certified mail, return receipt requested, upon the

1 person in whose name the title to the real property appears of  
2 record who cannot be found in this state or who cannot be served by  
3 personal or residence service to the address where the property tax  
4 statement was mailed and upon every encumbrancer of record in the  
5 office of the register of deeds of the county. Whenever the record  
6 of a lien shows the post office address of the lienholder, notice  
7 shall be sent by certified mail, return receipt requested, to the  
8 holder of such lien at the address appearing of record.

9 (2) Service of the notice pursuant to subsection (2) of  
10 section 77-1831 shall be made by certified mail upon the owner of  
11 owner-occupied real property.

12 (3) Personal or residence service shall be made by the  
13 county sheriff of the county where service is made or by a person  
14 authorized by section 25-507. The sheriff or other person serving  
15 the notice shall be entitled to the statutory fee prescribed in  
16 section 33-117.

17 Sec. 6. Section 77-1833, Reissue Revised Statutes of  
18 Nebraska, is amended to read:

19 77-1833 The service of ~~notice~~ notices provided by section  
20 77-1832 shall be proved by affidavit, and the notice and affidavit  
21 shall be filed and preserved in the office of the county treasurer.  
22 The purchaser or assignee shall also affirm in the affidavit that  
23 a title search was conducted to determine those persons entitled  
24 to notice pursuant to such section. The certified mail return  
25 receipt shall be filed with and accompany the return of service.  
26 The affidavit shall be filed with the application for the tax deed  
27 pursuant to section 77-1837. For each service of such notice, a

1 fee of one dollar shall be allowed. The amount of such fees shall  
2 be noted by the county treasurer in the sales book opposite the  
3 real property described in the notice and shall be collected by  
4 the county treasurer in case of redemption for the benefit of the  
5 holder of the certificate.

6 Sec. 7. Section 77-1834, Reissue Revised Statutes of  
7 Nebraska, is amended to read:

8 77-1834 If the person in whose name the title to the  
9 real property appears of record in the office of the register  
10 of deeds in the county or if the encumbrancer in whose name an  
11 encumbrance on the real property appears of record in the office of  
12 the register of deeds in the county cannot, upon diligent inquiry,  
13 be found, ~~then such~~ the purchaser or his or her assignee shall  
14 publish the notice in some newspaper published in the county and  
15 having a general circulation in the county or, if no newspaper is  
16 printed in the county, then in a newspaper published in this state  
17 nearest to the county in which the real property is situated.

18 Sec. 8. Section 77-1835, Reissue Revised Statutes of  
19 Nebraska, is amended to read:

20 77-1835 The notice provided by section 77-1834 shall  
21 be inserted three consecutive weeks, ~~the first time not more~~  
22 ~~than five months~~ and the last time not less than three months  
23 before ~~the time of redemption shall expire.~~ applying for the tax  
24 deed. Proof of publication shall be made by filing in the county  
25 treasurer's office the affidavit of the publisher, manager, or  
26 other employee ~~or foreman~~ of such newspaper, that to his or her  
27 personal knowledge, ~~said~~ the notice was published for the time and

1 in the manner provided ~~herein~~, in this section, setting out a copy  
2 of the notice and the date upon which the same was published. ~~Such~~  
3 ~~affidavit~~ The purchaser or assignee shall also file an affidavit  
4 in the office that a title search was conducted to determine those  
5 persons entitled to notice pursuant to such section. The affidavits  
6 shall be filed with the application for the tax deed pursuant to  
7 section 77-1837. The affidavits shall be preserved as a part of  
8 the files of ~~said~~ the office. Any publisher, manager, or employee  
9 ~~or foreman~~ of a newspaper knowingly or negligently making a false  
10 affidavit regarding any such matters shall be guilty of perjury,  
11 and shall be punished accordingly. Section 25-520.01 does not apply  
12 to publication of notice pursuant to section 77-1834.

13           Sec. 9. Section 77-1837, Reissue Revised Statutes of  
14 Nebraska, is amended to read:

15           77-1837 (1) At any time within six months after the  
16 expiration of three years ~~from~~ after the date of sale of any real  
17 estate for taxes or special assessments, if such real estate has  
18 not been redeemed, the county treasurer, on ~~request~~, application,  
19 on production of the certificate of purchase, and upon compliance  
20 with the provisions of sections 77-1801 to 77-1863 and sections  
21 2 and 10 of this act, shall execute and deliver ~~to the purchaser~~  
22 or his or her heirs or assigns a deed of conveyance for the real  
23 estate described in such certificate as provided in this section.  
24 The failure of the county treasurer to issue the deed of conveyance  
25 if requested within the timeframe provided in this section shall  
26 not impair the validity of such deed if there has otherwise been  
27 compliance with the provisions of sections 77-1801 to 77-1863 and



1 sections 2 and 10 of this act.

2 (2) If the tax deed is for owner-occupied real property,  
3 the county treasurer shall not execute and deliver the tax deed for  
4 forty-five days after the time specified in subsection (1) of this  
5 section until the right of redemption expires. If the real property  
6 is not owner-occupied real property or if forty-five days have  
7 passed since the time specified in subsection (1) of this section  
8 for owner-occupied real property and the right of redemption has  
9 expired, the county treasurer shall execute and deliver the tax  
10 deed previously executed to the purchaser or his or her heirs or  
11 assigns.

12 Sec. 10. The laws in effect on the date of the issuance  
13 of a tax sale certificate govern all matters related to tax deeds  
14 proceedings, including noticing and application, and foreclosure  
15 proceedings. Changes in law shall not apply retroactively with  
16 regard to the tax sale certificates previously issued.

17 Sec. 11. Original sections 77-1824, 77-1825, 77-1831,  
18 77-1832, 77-1833, 77-1834, 77-1835, and 77-1837, Reissue Revised  
19 Statutes of Nebraska, are repealed.