

E AND R AMENDMENTS TO LB 370

Introduced by Larson, 40, Chairperson Enrollment and Review

1 1. Strike original section 7 and insert the following new
2 section:

3 Sec. 7. Section 77-1902 Revised Statutes Supplement,
4 2011, is amended to read:

5 77-1902 When land has been sold for delinquent taxes and
6 a tax sale certificate ~~or tax deed~~ has been issued, the holder of
7 such tax sale certificate ~~or tax deed~~ may, ~~instead of demanding a~~
8 ~~deed or, if a deed has been issued, by surrendering the same tax sale~~
9 certificate in court, proceed in the district court of the county in
10 which the land is situated to foreclose the lien for taxes
11 represented by the tax sale certificate ~~or tax deed~~ and all
12 subsequent tax liens thereon, excluding any lien on real estate for
13 special assessments levied by any sanitary and improvement district
14 which special assessments have not been previously offered for sale
15 by the county treasurer, in the same manner and with like effect as
16 in the foreclosure of a real estate mortgage, except as otherwise
17 specifically provided by sections 77-1903 to 77-1917. Such action
18 shall only be brought within six months after the expiration of three
19 years from the date of sale of any real estate for taxes or special
20 assessments.

21 2. On page 1, line 3; and page 6, line 25, strike
22 "77-1902,".

ER145
LB370
MMM-01/19/2012

ER145
LB370
MMM-01/19/2012

1 3. On page 1, line 4; and page 7, line 1, after
2 "Nebraska" insert ", and section 77-1902, Revised Statutes
3 Supplement, 2011".