Doug Gibbs December 27, 2011 402-471-0051

**LB 370** 

Revision: 01

## FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

Updated for 2012 Session

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *				
	FY 2012-13		FY 2013-14	
_	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

LB 370 amends a number of statutes containing references to tax deeds to eliminate those references and outright repeals the following sections:

77-1831 Real property taxes; issuance of treasurer's tax deed; notice given by purchaser.

77-1832 Real property taxes; issuance of treasurer's tax deed; service of notice; upon whom made.

77-1833 Real property taxes; issuance of treasurer's tax deed; proof of services; fees.

77-1834 Real property taxes; issuance of treasurer's tax deed; notice to owner or encumbrancer by publication.

77-1835 Real property taxes; issuance of treasurer's tax deed; manner and proof of publication; false affidavit; penalty.

77-1836 Real property taxes; issuance of treasurer's tax deed; fee.

77-1837 Real property taxes; issuance of treasurer's tax deed; when.

77-1838 Real property taxes; issuance of treasurer's tax deed; execution, acknowledgment, and recording; effect.

77-1839 Real property taxes; issuance of tax deed by county treasurer; form.

77-1840 Real property taxes; issuance of treasurer's tax deed; recording of proceedings.

77-1841 Real property taxes; issuance of treasurer's tax deed; loss of tax sale certificate; procedure.

77-1842 Real property taxes; treasurer's tax deed; presumptive evidence of certain facts.

77-1843 Real property taxes; treasurer's tax deed; proof required to defeat tax title.

77-1844 Real property taxes; treasurer's tax deed; condition required to question title.

77-1845 Real property taxes; treasurer's tax deed; taxes paid; mistake in entry; effect.

77-1846 Real property taxes; treasurer's tax deed; effect of fraud.

There appears to be no fiscal impact to the state as a result of LB 370.

<sup>\*</sup>Does not include any impact on political subdivisions. See narrative for political subdivision estimates.