

ONE HUNDRED SECOND LEGISLATURE

SECOND SESSION

LEGISLATIVE RESOLUTION 514

Introduced by Wightman, 36.

PURPOSE: The purpose of this resolution is to conduct a comprehensive review and revision of the laws governing the process for sales of real property for delinquent real property taxes, including procedures for issuing tax sale certificates, bidding down interests in tax-delinquent parcels, and treatment of parcels not sold for want of bidders at foreclosure. In order to carry out the purpose of this resolution, the study committee should seek and consider the input of interested persons and organizations, including, but not limited to, county treasurers, county attorneys, lienholders, and purchasers of tax sale certificates.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE ONE HUNDRED SECOND LEGISLATURE OF NEBRASKA, SECOND SESSION:

1. That the Revenue Committee of the Legislature shall be designated to conduct an interim study to carry out the purposes of this resolution.

2. That the committee shall upon the conclusion of its study make a report of its findings, together with its recommendations, to the Legislative Council or Legislature.