

AMENDMENTS TO LB 341

Introduced by Revenue

1 1. Strike original sections 5, 8, and 12 and insert the
2 following new sections:

3 Sec. 5. Section 77-1818, Reissue Revised Statutes of
4 Nebraska, is amended to read:

5 77-1818 The purchaser of any real property sold by the
6 county treasurer for taxes shall be entitled to a certificate
7 in writing, describing the real property so purchased, the sum
8 paid, and the time when the purchaser will be entitled to a deed,
9 which certificate shall be signed by the county treasurer in his
10 or her official capacity and shall be presumptive evidence of
11 the regularity of all prior proceedings. Each tax lien shall be
12 shown on a single certificate. The purchaser acquires a perpetual
13 lien of the tax on the real property, and if after the taxes
14 become delinquent he or she subsequently pays any taxes levied on
15 the property, whether levied for any year or years previous or
16 subsequent to such sale, he or she shall have the same lien for
17 them and may add them to the amount paid by him or her in the
18 purchase.

19 Sec. 8. Section 77-1824, Revised Statutes Cumulative
20 Supplement, 2012, is amended to read:

21 77-1824 The owner or occupant of any real property sold
22 for taxes or any person having a lien thereupon or interest therein
23 may redeem the same. ~~For owner-occupied real property, the right~~

1 of redemption expires forty-five days after the date of application
2 for the tax deed, and for all other real property, the The right of
3 redemption expires when the purchaser files an application for tax
4 deed with the county treasurer. A redemption shall not be accepted
5 by the county treasurer, or considered valid, unless received
6 prior to the close of business forty-five days after the date of
7 application for the tax deed for owner-occupied real property or
8 prior to the close of business on the day the application for
9 the tax deed is received by the county treasurer. for other real
10 property. Redemption shall be accomplished by paying the county
11 treasurer for the use of such purchaser or his or her heirs or
12 assigns the sum mentioned in his or her certificate, with interest
13 thereon at the rate specified in section 45-104.01, as such rate
14 may from time to time be adjusted by the Legislature, from the
15 date of purchase to date of redemption, together with all other
16 taxes subsequently paid, whether for any year or years previous
17 or subsequent to the sale, and interest thereon at the same rate
18 from date of such payment to date of redemption. The amount due
19 for redemption shall include the issuance fee charged pursuant to
20 section 77-1823. In addition, if owner-occupied real property is
21 redeemed after the day the purchaser files an application for a tax
22 deed, the owner shall pay a redemption fee equal to twenty percent
23 of all other amounts due.

24 Sec. 12. Section 77-1831, Revised Statutes Cumulative
25 Supplement, 2012, is amended to read:

26 77-1831 (1) ~~No~~ Except as otherwise provided in this
27 section, no purchaser at any sale for taxes or his or her

1 assignees shall be entitled to a tax deed from the county treasurer
2 for the real property so purchased unless such purchaser or
3 assignee, at least three months before applying for the tax deed,
4 serves or causes to be served a notice that states, after the
5 expiration of at least three months from the date of service of
6 such notice, the tax deed will be applied for. In the case of
7 owner-occupied property, no purchaser at any sale for taxes or
8 his or her assignees shall be entitled to a tax deed from the
9 county treasurer for the real property so purchased unless such
10 purchaser or assignee, at least three months and forty-five days
11 before applying for the tax deed, serves or causes to be served a
12 notice that states, after the expiration of at least three months
13 and forty-five days from the date of service of such notice, the
14 tax deed will be applied for.

15 The notice shall include:

16 ~~(a)~~ (1) The following statement in sixteen-point type:
17 UNLESS YOU ACT YOU WILL LOSE THIS PROPERTY;

18 ~~(b)~~ (2) The date when the purchaser purchased the real
19 property sold by the county for taxes;

20 ~~(c)~~ (3) The description of the real property;

21 ~~(d)~~ (4) In whose name the real property was assessed;

22 ~~(e)~~ (5) The amount of taxes represented by the tax sale
23 certificate, the year the taxes were levied or assessed, and ~~any~~
24 ~~subsequent taxes paid and interest~~ a statement that subsequent
25 taxes may have been paid and interest may have accrued as of the
26 date the notice is signed by the purchaser; and

27 ~~(f)~~ (6) The following statements:

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

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

13 ~~(iii)~~ The (c) Except as provided for real property that
14 is actually occupied by the record owner of the real property,
15 the surviving spouse of the record owner, or a minor child of the
16 record owner, right of redemption expires at the close of business
17 forty-five days after on the date of application for the tax deed,
18 and a deed may be applied for after the expiration of three months
19 from the date of service of this notice. For real property that
20 is actually occupied by the record owner of the real property,
21 the surviving spouse of the record owner, or a minor child of the
22 record owner, a deed may be applied for after the expiration of
23 three months and forty-five days after the service of this notice.
24 ~~for owner-occupied real property or at the close of business on~~
25 ~~the day the purchaser files an application for a tax deed with the~~
26 ~~county treasurer for all other real property.~~

27 ~~(2)~~ In addition to the notice required under subsection

1 ~~(1) of this section, no purchaser of owner-occupied real property~~
2 ~~at any sale for taxes or his or her assignees shall be entitled~~
3 ~~to a tax deed from the county treasurer for the real property so~~
4 ~~purchased unless such purchaser or assignee, upon application for~~
5 ~~the deed, serves or causes to be served a notice that, after the~~
6 ~~expiration of forty-five days after the date of application for the~~
7 ~~tax deed, the tax deed will be executed and delivered by the county~~
8 ~~treasurer unless the owner redeems the real property.~~

9 The notice shall include:

10 ~~(a) The date when the purchaser purchased the real~~
11 ~~property sold by the county for taxes;~~

12 ~~(b) The description of the real property;~~

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

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

19 ~~(e) 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 estate 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 forty-five days
6 after the date of application for the tax deed for owner-occupied
7 real property.

8 Sec. 16. Section 77-1837, Revised Statutes Cumulative
9 Supplement, 2012, is amended to read:

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

22 (2) If the tax deed is for owner-occupied real property,
23 the county treasurer shall not execute and deliver the tax deed for
24 forty-five days after the time specified in subsection (1) of this
25 section until the right of redemption expires. If the real property
26 is not owner-occupied real property or if forty-five days have
27 passed since the time specified in subsection (1) of this section

1 ~~for owner-occupied real property and the right of redemption has~~
2 ~~expired, the county treasurer shall execute and deliver the tax~~
3 ~~deed previously executed to the purchaser or his or her heirs or~~
4 ~~assigns.~~

5 Sec. 18. Section 77-1902, Revised Statutes Cumulative
6 Supplement, 2012, is amended to read:

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

23 2. On page 9, strike beginning with the comma in line 12
24 through the comma in line 13 and show as stricken.

25 3. On page 17, line 1, strike "and" and after the last
26 comma insert "77-1837, and 77-1902,".

27 4. Renumber the remaining sections accordingly.