

LEGISLATURE OF NEBRASKA  
ONE HUNDRED FIFTH LEGISLATURE  
SECOND SESSION

**LEGISLATIVE BILL 1097**

Introduced by Hilgers, 21.

Read first time January 18, 2018

Committee: Revenue

- 1 A BILL FOR AN ACT relating to revenue and taxation; to amend section
- 2 77-1837, Revised Statutes Cumulative Supplement, 2016; to change
- 3 provisions relating to treasurer's tax deeds; and to repeal the
- 4 original section.
- 5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-1837, Revised Statutes Cumulative Supplement,  
2 2016, is amended to read:

3 77-1837 At any time within nine months after the expiration of three  
4 years after the date of sale of any real estate for taxes or special  
5 assessments, if such real estate has not been redeemed, the purchaser or  
6 his or her assignee county treasurer, on application, on production of  
7 the tax sale certificate of purchase, and upon compliance with sections  
8 77-1801 to 77-1863, may apply to the county treasurer for a tax deed. The  
9 application shall include the statement described in subsection (1) of  
10 section 76-214, including a complete legal description for the real  
11 estate, and an affidavit of a registered abstracter affirming that a  
12 title search was conducted to provide such complete legal description.  
13 Upon receipt of the tax sale certificate and the application, the county  
14 treasurer shall execute and deliver a deed of conveyance for the real  
15 estate described in the tax sale such certificate as provided in this  
16 section. The failure of the county treasurer to issue the deed of  
17 conveyance if requested within the timeframe provided in this section  
18 shall not impair the validity of such deed if there has otherwise been  
19 compliance with sections 77-1801 to 77-1863.

20 Sec. 2. Original section 77-1837, Revised Statutes Cumulative  
21 Supplement, 2016, is repealed.