

LEGISLATURE OF NEBRASKA
ONE HUNDRED FIFTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 288

Introduced by Harr, 8.

Read first time January 11, 2017

Committee: Revenue

1 A BILL FOR AN ACT relating to revenue and taxation; to amend sections
2 77-1832, 77-1833, and 77-1837.01, Revised Statutes Cumulative
3 Supplement, 2016; to change provisions relating to service of notice
4 when applying for a tax deed and the laws governing certain tax sale
5 certificates; to harmonize provisions; to repeal the original
6 sections; and to declare an emergency.

7 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-1832, Revised Statutes Cumulative Supplement,
2 2016, is amended to read:

3 77-1832 (1) Service of the notice provided by section 77-1831 shall
4 be made by:

5 (a) Personal, ~~or~~ residence, certified mail, or designated delivery
6 service as described in section 25-505.01 upon every person in actual
7 possession or occupancy of the real property who qualifies as an owner-
8 occupant under section 77-1824.01; or

9 (b) Certified mail service as described in section 25-505.01 ~~r~~
10 ~~return receipt requested,~~ upon:

11 (i) The ~~the~~ person in whose name the title to the real property
12 appears of record who does not qualify as an owner-occupant under section
13 77-1824.01. The notice shall be sent to the address where the property
14 tax statement was mailed; and

15 (ii) Every ~~upon every~~ encumbrancer of record in the office of the
16 register of deeds of the county. The notice shall be sent ~~whenever the~~
17 ~~record of a lien shows the post office address of the lienholder,~~ notice
18 ~~shall be sent by certified mail, return receipt requested,~~ to the
19 encumbrancer's holder of such lien at the address appearing of record as
20 shown in the encumbrance filed with the register of deeds.

21 (2) Personal or residence service shall be made by the county
22 sheriff of the county where service is made or by a person authorized by
23 section 25-507. The sheriff or other person serving the notice shall be
24 entitled to the statutory fee prescribed in section 33-117. Within twenty
25 days after the date of request for service of the notice, the person
26 serving the notice ~~of service~~ shall (a) make proof of service to the
27 person requesting the service and state the time and place of service
28 including the address if applicable, the name of the person with whom the
29 notice was left, and the method of service or (b) return the proof of
30 service with a statement of the reason for the failure to serve. Failure
31 to make proof of service or delay in doing so does not affect the

1 validity of the service.

2 Sec. 2. Section 77-1833, Revised Statutes Cumulative Supplement,
3 2016, is amended to read:

4 77-1833 The service of notice provided by section 77-1832 shall be
5 proved by affidavit, and the notice and affidavit shall be filed and
6 preserved in the office of the county treasurer. The purchaser or
7 assignee shall also affirm in the affidavit that a title search was
8 conducted to determine those persons entitled to notice pursuant to such
9 section. If certified mail or designated delivery service is used, the
10 The certified mail return receipt or a copy of the signed delivery
11 receipt shall be filed with and accompany the return of service. The
12 affidavit shall be filed with the application for the tax deed pursuant
13 to section 77-1837. For each service of such notice, a fee of one dollar
14 shall be allowed. The amount of such fees shall be noted by the county
15 treasurer in the record opposite the real property described in the
16 notice and shall be collected by the county treasurer in case of
17 redemption for the benefit of the holder of the certificate.

18 Sec. 3. Section 77-1837.01, Revised Statutes Cumulative Supplement,
19 2016, is amended to read:

20 77-1837.01 (1) Except as otherwise provided in subsection (2) of
21 this section, the laws in effect on the date of the issuance of a tax
22 sale certificate govern all matters related to tax deed proceedings,
23 including noticing and application, and foreclosure proceedings. Changes
24 in law shall not apply retroactively with regard to the tax sale
25 certificates previously issued.

26 (2) Tax sale certificates sold and issued between January 1, 2010,
27 and December 31, 2017 ~~2014~~, shall be governed by the laws and statutes
28 that were in effect on December 31, 2009, with regard to all matters
29 relating to tax deed proceedings, including noticing and application, and
30 foreclosure proceedings.

31 Sec. 4. Original sections 77-1832, 77-1833, and 77-1837.01, Revised

1 Statutes Cumulative Supplement, 2016, are repealed.

2 Sec. 5. Since an emergency exists, this act takes effect when
3 passed and approved according to law.