

**ONE HUNDRED SIXTH LEGISLATURE - SECOND SESSION - 2020**  
**COMMITTEE STATEMENT**  
**LB28**

---

**Hearing Date:** Thursday January 24, 2019  
**Committee On:** Judiciary  
**Introducer:** Kolterman  
**One Liner:** Authorize damages for property taxes and special assessments paid on property lost through adverse possession

---

**Roll Call Vote - Final Committee Action:**  
Advanced to General File with amendment(s)

---

**Vote Results:**

<b>Aye:</b>	7	Senators Brandt, DeBoer, Lathrop, Morfeld, Pansing Brooks, Slama, Wayne
<b>Nay:</b>		
<b>Absent:</b>		
<b>Present Not Voting:</b>	1	Senator Chambers

---

**Oral Testimony:**

**Proponents:**  
Senator Mark Kolterman  
Johnathon Hlavik  
Joe Schmieding  
Hal Cummins

**Representing:**  
Introducer  
Center for Rural Affairs  
Self  
Self

**Opponents:**

**Representing:**

**Neutral:**

**Representing:**

---

**Summary of purpose and/or changes:**

Section 1 If a person who holds record title to real property loses an adverse possession claim, that person may be entitled to damages for property taxes and special assessments paid during the time of the claimed adverse possession. Subsection (2) provides that the adverse possessor may be required to reimburse the holder of record title for taxes and assessments paid during the adverse possession. Adverse possessor may also be liable to county for unpaid taxes or special assessments levied during the period between the filing of the adverse possession claim and judgement.

The court determines whether to order reimbursement after considering all facts and what is equitable and just. These provisions apply to causes of action arising after January 1, 2020. If the land is not a separate parcel the court can apportion the reimbursement.

---

**Explanation of amendments:**

Changes subsection (5), to apply to causes of action after January 1, 2021 (date change from 2020. )

---

---

Steve Lathrop, Chairperson