

LEGISLATURE OF NEBRASKA  
ONE HUNDRED NINTH LEGISLATURE  
FIRST SESSION

**LEGISLATIVE BILL 458**

Introduced by Bostar, 29.

Read first time January 21, 2025

Committee: Revenue

1 A BILL FOR AN ACT relating to law; to amend sections 18-3417, 77-1804,  
2 77-1806, 77-1815, 77-1816, 77-1819, 77-1823, 77-1825, 77-1829,  
3 77-1836, 77-1856, 77-1902, and 77-1909, Reissue Revised Statutes of  
4 Nebraska, and sections 77-1802, 77-1807, 77-1818, 77-1831, 77-1832,  
5 77-1833, 77-1837, and 77-1838, Revised Statutes Cumulative  
6 Supplement, 2024; to adopt the Permitting Approval Timeliness Act  
7 and the By-Right Housing Development Act; to define terms; to  
8 provide criteria and guidelines for zoning regulations; to require  
9 certain cities to allow the use of duplex housing and manufactured  
10 homes as prescribed; to require and restrict zoning regulations by  
11 municipalities relating to accessory dwelling units as prescribed;  
12 to change provisions relating to land banks, real property sold for  
13 delinquent taxes, and certain tax-related foreclosure actions; to  
14 harmonize provisions; to repeal the original sections; and to  
15 declare an emergency.

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

1           **Section 1.** Sections 1 to 7 of this act shall be known and may be  
2 cited as the Permitting Approval Timeliness Act.

3           **Sec. 2.** The purpose of the Permitting Approval Timeliness Act is to  
4 ensure timely decisions on permit applications, provide transparency in  
5 the permitting process, and protect the rights of applicants.

6           **Sec. 3.** For purposes of the Permitting Approval Timeliness Act:

7           (1) Applicant means any individual, organization, or entity  
8 submitting a permit application for review and approval;

9           (2) Permit application means an application for a permit that is  
10 required to develop real property or to make improvements to real  
11 property; and

12           (3) Permitting authority means the state or local governmental  
13 entity responsible for reviewing permit applications and issuing permits  
14 within such governmental entity's jurisdiction.

15           **Sec. 4.** (1) A permitting authority shall process permit  
16 applications in a timely manner and shall issue a decision on a complete  
17 permit application within sixty days after its submission.

18           (2) If a permitting authority fails to issue a decision within sixty  
19 days after submission of a complete permit application, the permit shall  
20 be automatically granted to the applicant.

21           **Sec. 5.** (1) If a permitting authority denies a permit application  
22 or approves a permit application with conditions, it shall provide the  
23 applicant with a final decision showing the specific reasons for the  
24 denial or conditional approval.

25           (2) The reasons for denial or conditional approval shall be based on  
26 applicable laws and regulations clearly established for the issuance of  
27 the relevant permit.

28           **Sec. 6.** (1) If a permit application is denied and the denial is  
29 appealed, the court shall review the decision of the permitting authority  
30 de novo. The inquiry in such a case shall extend to the questions of (a)  
31 whether the permitting authority proceeded without jurisdiction or in

1 excess of its jurisdiction, (b) whether there was a fair process, and (c)  
2 whether there was any abuse of discretion.

3 (2) Abuse of discretion is established if the court determines that  
4 the permitting authority's findings are not supported by clear and  
5 convincing evidence in light of the whole record.

6 (3) If the court overturns the denial, it may remand the case to the  
7 permitting authority or direct the permitting authority to grant the  
8 permit.

9 (4) The court retains authority to grant equitable relief where  
10 appropriate and shall award the successful applicant attorney's fees and  
11 expenses. In no case shall attorney's fees or expenses be awarded to the  
12 permitting authority or any third party challenging the granting of a  
13 permit.

14 **Sec. 7.** The Permitting Approval Timeliness Act shall apply to the  
15 permit application process to the extent that such process is not  
16 otherwise prescribed by a more specific state statute. If there is any  
17 conflict between a more specific state statute and the provisions of the  
18 act, the more specific state statute shall control.

19 **Sec. 8.** Sections 8 to 14 of this act shall be known and may be  
20 cited as the By-Right Housing Development Act.

21 **Sec. 9.** The purpose of the By-Right Housing Development Act is to  
22 promote the development of housing by streamlining the approval process  
23 for by-right housing development, including single-family homes,  
24 multifamily housing units, and accessory dwelling units. By facilitating  
25 the construction of additional housing units, the act aims to address  
26 statewide housing shortages and promote affordability.

27 **Sec. 10.** For purposes of the By-Right Housing Development Act:

28 (1) Accessory dwelling unit means a secondary housing unit that is  
29 subordinate to the primary dwelling unit on the same lot and may include  
30 a separate kitchen, bathroom, and entrance;

31 (2) By-right housing development means a housing development that

1 (a) includes single-family homes, multifamily housing units, accessory  
2 dwelling units, or any combination thereof and (b) meets all of the  
3 required criteria outlined in applicable zoning codes and land-use  
4 regulations;

5 (3) Multifamily housing unit means a residential building containing  
6 two or more housing units, such as apartment buildings, condominiums, or  
7 townhouses; and

8 (4) Single-family home means a dwelling, either detached or semi-  
9 detached, that is arranged, intended, or designed to be occupied by a  
10 single family.

11 **Sec. 11.** All proposed by-right housing developments shall be  
12 approved by right, without the need for discretionary review or approval  
13 by any planning commission, zoning board, or other regulatory authority.

14 **Sec. 12.** (1) Regulatory authorities shall monitor approved by-right  
15 housing developments to ensure compliance with applicable regulations and  
16 standards.

17 (2) Noncompliance with applicable regulations and standards may  
18 result in enforcement actions, such as fines, penalties, or project  
19 modifications to bring the development into compliance.

20 **Sec. 13.** Nothing in the By-Right Housing Development Act shall be  
21 construed to invalidate or limit the legality, enforceability, or effect  
22 of restrictive covenants or the regulations of any condominium  
23 association or homeowners' association. Courts shall recognize and  
24 enforce such covenants and regulations in accordance with applicable  
25 laws.

26 **Sec. 14.** The By-Right Housing Development Act shall apply to the  
27 housing development approval process to the extent that such process is  
28 not otherwise prescribed by a more specific state statute. If there is  
29 any conflict between a more specific state statute and the provisions of  
30 the act, the more specific state statute shall control.

31 **Sec. 15.** (1) For purposes of this section:

1       (a) Duplex housing means a parcel or lot with two dwelling units  
2 that are designed for residential occupancy by not more than two family  
3 units living independently from each other;

4       (b) Family unit means:

5       (i) A single person living or residing in a dwelling or place of  
6 residence; or

7       (ii) Two or more persons living together or residing in the same  
8 dwelling or place of residence;

9       (c) Manufactured home means (i) a factory-built structure which is  
10 to be used as a place for human habitation, which is not constructed or  
11 equipped with a permanent hitch or other device allowing it to be moved  
12 other than to a permanent site, which does not have permanently attached  
13 to its body or frame any wheels or axles, and which bears a label  
14 certifying that it was built in compliance with National Manufactured  
15 Home Construction and Safety Standards, 24 C.F.R. 3280 et seq.,  
16 promulgated by the United States Department of Housing and Urban  
17 Development, or (ii) a modular housing unit as defined in section 71-1557  
18 bearing a seal in accordance with the Nebraska Uniform Standards for  
19 Modular Housing Units Act; and

20       (d) Single-family residence means a structure maintained and used as  
21 a single dwelling unit.

22       (2) The zoning regulations of any municipality shall be:

23       (a) Adopted in accordance with a comprehensive plan; and

24       (b) Designed to:

25       (i) Secure safety from fire and other dangers;

26       (ii) Promote public health, public safety, and the general welfare;

27 and

28       (iii) Facilitate the adequate provision of transportation, water,  
29 sewerage, schools, parks, and other public requirements.

30       (3) In the adoption of zoning regulations, the governing body of a  
31 municipality shall consider:

- 1       (a) Reasonable provision of adequate light and air;
- 2       (b) The effect on motorized and nonmotorized transportation systems;
- 3       (c) Promotion of compatible urban growth;
- 4       (d) The character of the zoning district and its peculiar  
5 suitability for particular uses; and
- 6       (e) Conserving the value of buildings and encouraging the most  
7 appropriate use of land throughout its zoning jurisdictional area.

8       (4) In any city of the metropolitan class, city of the primary  
9 class, or city of the first class, duplex housing and manufactured homes  
10 shall be allowed as permitted uses on any lots where single-family  
11 residences are permitted, and zoning regulations that apply to the  
12 development or use of duplex housing and manufactured homes shall not be  
13 more restrictive than zoning regulations that are applicable to single-  
14 family residences.

15       **Sec. 16.** (1) For purposes of this section:

16       (a) Accessory dwelling unit means a self-contained living unit that  
17 (i) includes its own cooking, sleeping, and sanitation facilities, (ii)  
18 complies with or is otherwise exempt from any applicable building code,  
19 fire code, and public health and safety regulations adopted by a  
20 municipality, and (iii) is on the same lot as a single-family dwelling of  
21 greater gross floor area;

22       (b) By right means the ability to be approved without requiring:

23       (i) A public hearing;

24       (ii) A variance, conditional use permit, special permit, or special  
25 exception; or

26       (iii) Other discretionary zoning action other than a determination  
27 that a site plan conforms with applicable zoning regulations;

28       (c) Gross floor area means the interior habitable area of a single-  
29 family dwelling or an accessory dwelling unit;

30       (d) Municipality means an incorporated city or village that  
31 exercises zoning powers; and

1       (e) Single-family dwelling means a building with one or more rooms  
2 designed for residential living purposes by one household that is  
3 detached from any other dwelling unit.

4       (2)(a) A municipality shall adopt zoning regulations under this  
5 section that allow a minimum of one accessory dwelling unit by right on a  
6 lot or parcel that contains a single-family dwelling.

7       (b) An accessory dwelling unit may be attached, detached, or  
8 internal to the single-family dwelling on a lot or parcel.

9       (c) If the accessory dwelling unit is detached from or attached to  
10 the single-family dwelling, the unit may not be more than seventy-five  
11 percent of the gross floor area of the single-family dwelling or one  
12 thousand square feet, whichever is less.

13       (3) A municipality shall not:

14       (a) Require that a lot or parcel have additional parking to  
15 accommodate an accessory dwelling unit or require fees in lieu of  
16 additional parking;

17       (b) Require that an accessory dwelling unit match the exterior  
18 design, roof pitch, or finishing materials of the single-family dwelling;

19       (c) Require that the single-family dwelling or the accessory  
20 dwelling unit be occupied by the owner;

21       (d) Require a familial, marital, or employment relationship between  
22 the occupants of the single-family dwelling and the occupants of the  
23 accessory dwelling unit;

24       (e) Assess impact fees on the construction of an accessory dwelling  
25 unit;

26       (f) Require improvements to public streets as a condition of  
27 permitting an accessory dwelling unit except as necessary to reconstruct  
28 or repair a public street that is disturbed as a result of the  
29 construction of the accessory dwelling unit;

30       (g) Set maximum building heights, minimum setback requirements,  
31 minimum lot sizes, maximum lot coverages, or minimum building frontages

1 for accessory dwelling units that are more restrictive than those for the  
2 single-family dwelling on the lot;

3 (h) Impose more onerous development standards on an accessory  
4 dwelling unit beyond those set forth in this section; or

5 (i) Require a restrictive covenant concerning an accessory dwelling  
6 unit on a parcel zoned for residential use by a single-family dwelling.

7 This subdivision (i) shall not be construed to prohibit restrictive  
8 covenants concerning accessory dwelling units entered into between  
9 private parties, but the municipality shall not condition a permit,  
10 license, or use of an accessory dwelling unit on the adoption or  
11 implementation of a restrictive covenant entered into between private  
12 parties.

13 (4) Nothing in this section prohibits a municipality from regulating  
14 short-term rentals as defined in section 18-1758.

15 (5) A municipality may require a fee for reviewing applications to  
16 create accessory dwelling units. The one-time application fee shall not  
17 exceed two hundred fifty dollars for each accessory dwelling unit.  
18 Nothing in this section prohibits a municipality from requiring its usual  
19 building fees in addition to the application fee.

20 (6) A municipality that has not adopted or amended zoning  
21 regulations pursuant to this section by January 1, 2026, shall review and  
22 permit accessory dwelling units in accordance with the requirements of  
23 this section until regulations are adopted or amended. Regulations in  
24 effect on or after January 1, 2026, that apply to accessory dwelling  
25 units and do not comply with this section are void.

26 (7) This section does not supersede any applicable building code,  
27 fire code, or public health and safety regulation adopted by a  
28 municipality except as restricted by this section.

29 (8) A municipality may require an accessory dwelling unit to have a  
30 letter from both a municipal water system and a municipal sewer system  
31 affirming provision of water and sewer service.



1       (9) Nothing in this section prohibits a municipality from adopting  
2 regulations that are more permissive than the provisions regarding  
3 accessory dwelling units provided in this section.

4       **Sec. 17.** Section 18-3417, Reissue Revised Statutes of Nebraska, is  
5 amended to read:

6       18-3417 (1)(a) At any sale of real property for the nonpayment of  
7 taxes conducted pursuant to sections 77-1801 to 77-1863, a land bank may:

8       (i) Bid on such real property in an amount equal to the total amount  
9 of taxes, interest, and costs due on the real property. If a bid is given  
10 pursuant to this subdivision, the bid shall not receive any special  
11 treatment by the county treasurer and shall be accepted or rejected in  
12 the same manner as any other bid on such real property; or

13       (ii) If a land bank is created by a city of the metropolitan class  
14 that borders a county in which at least three cities of the first class  
15 are located and if approved by a two-thirds vote of the board, give an  
16 automatically accepted bid on such real property in an amount equal to  
17 the total amount of taxes, interest, and costs due on the real property.  
18 If an automatically accepted bid is given, it shall be accepted by the  
19 county treasurer regardless of any other bids on such real property. An  
20 automatically accepted bid may be given only if the conditions for making  
21 such a bid prescribed by the board pursuant to subsection (11) of section  
22 18-3405 have been met.

23       (b) If a land bank's bid pursuant to subdivision (1)(a) of this  
24 section is accepted by the county treasurer, the land bank shall pay the  
25 county treasurer and shall be entitled to a tax sale certificate for such  
26 real property.

27       (2) If a county holds a tax sale certificate pursuant to section  
28 77-1809, a land bank may purchase such tax sale certificate from the  
29 county by paying the county treasurer the amount expressed on the face of  
30 the certificate and interest thereon at the rate specified in section  
31 45-104.01, as such rate may from time to time be adjusted by the

1 Legislature, from the date the tax sale certificate was first issued to  
2 the county to the date such certificate was purchased by the land bank.

3 ~~(3)(a) Subdivision (b) of this subsection applies until January 1,~~  
4 ~~2015. Subdivision (c) of this subsection applies beginning January 1,~~  
5 ~~2015.~~

6 ~~(b) Within six months after the expiration of three years from the~~  
7 ~~date of sale of real property for the nonpayment of taxes pursuant to~~  
8 ~~sections 77-1801 to 77-1863, a land bank that has acquired a tax sale~~  
9 ~~certificate for such real property under this section may:~~

10 ~~(i) Apply to the county treasurer for a tax deed for the real~~  
11 ~~property described in the tax sale certificate. A land bank applying for~~  
12 ~~a tax deed shall comply with all the requirements of sections 77-1801 to~~  
13 ~~77-1863 relating to such tax deed; or~~

14 ~~(ii) Foreclose the lien represented by the tax sale certificate as~~  
15 ~~authorized in section 77-1902.~~

16 ~~(3) A (c) Within nine months after the expiration of three years~~  
17 ~~from the date of sale of real property for the nonpayment of taxes~~  
18 ~~pursuant to sections 77-1801 to 77-1863, a land bank that has acquired a~~  
19 ~~tax sale certificate for such real property under this section may:~~

20 ~~(a) (i) Apply to the county treasurer for a tax deed for the real~~  
21 ~~property described in the tax sale certificate. The land bank shall apply~~  
22 ~~for such tax deed within the time period prescribed in subdivision (1)(a)~~  
23 ~~or (b) of section 77-1837, whichever is applicable, and A land bank~~  
24 ~~applying for a tax deed shall comply with all the requirements of~~  
25 ~~sections 77-1801 to 77-1863 relating to such tax deed; or~~

26 ~~(b) (ii) Foreclose the lien represented by the tax sale certificate~~  
27 ~~as authorized in section 77-1902. The land bank shall foreclose such lien~~  
28 ~~within the time period prescribed in subdivision (2)(a) or (b) of section~~  
29 ~~77-1902, whichever is applicable.~~

30 **Sec. 18.** Section 77-1802, Revised Statutes Cumulative Supplement,  
31 2024, is amended to read:

1           77-1802 The county treasurer shall, not less than four nor more than  
2 six weeks prior to the first Monday of March in each year, make out a  
3 list of all real property subject to sale and the amount of all  
4 delinquent taxes against each item with an accompanying notice stating  
5 that so much of such property described in the list as may be necessary  
6 for that purpose will, on the first Monday of March next thereafter, be  
7 sold by such county treasurer at public auction at his or her office or  
8 other designated location for the taxes, interest, and costs thereon. In  
9 making such list, the county treasurer shall describe the property as it  
10 is described on the tax list and shall include the name of the owner of  
11 record of the property as shown on the most current certified tax roll,  
12 the property's parcel number, if any, and the property's street address,  
13 if any.

14           **Sec. 19.** Section 77-1804, Reissue Revised Statutes of Nebraska, is  
15 amended to read:

16           77-1804 (1) The county treasurer shall cause the list of real  
17 property subject to sale and accompanying notice to be published once a  
18 week for three consecutive weeks prior to the date of sale, commencing  
19 the first week in February, in a legal newspaper and, in counties having  
20 more than two hundred fifty thousand inhabitants, in a daily legal  
21 newspaper of general circulation, published in the English language in  
22 the county, and designated by the county board. The county treasurer  
23 shall also cause to be posted in some conspicuous place in his or her  
24 office a copy of such notice. The treasurer shall assess against each  
25 description the sum of twenty five dollars to defray the expenses of  
26 advertising, which sum shall be added to the total amount due on such  
27 real property and be collected in the same manner as taxes are collected.

28           (2) The county treasurer shall also forward an electronic copy of  
29 the list of real property subject to sale to the Property Tax  
30 Administrator who shall compile a list for all counties and publish the  
31 compiled list on the website of the Department of Revenue.

1       (3) It is the intent of the Legislature to examine the twenty-dollar  
2 fee provided in subsection (1) of this section at least once every five  
3 years beginning in 2030 in order to determine whether such fee should be  
4 adjusted.

5       **Sec. 20.** Section 77-1806, Reissue Revised Statutes of Nebraska, is  
6 amended to read:

7       77-1806 On the day designated in the notice of sale, the county  
8 treasurer or his or her designee shall commence the sale of the real  
9 property on which the taxes and charges have not been paid and shall  
10 continue the sale from day to day, Sundays and holidays excepted, until  
11 each item of real property or so much thereof as is sufficient to pay the  
12 taxes and charges thereon, including the cost of advertising, has been  
13 sold or offered for sale.

14       **Sec. 21.** Section 77-1807, Revised Statutes Cumulative Supplement,  
15 2024, is amended to read:

16       77-1807 (1)(a) This subsection applies until January 1, 2015.

17       (b) Except as otherwise provided in subdivision (c) of this  
18 subsection, the person who offers to pay the amount of taxes due on any  
19 real property for the smallest portion of the same shall be the  
20 purchaser, and when such person designates the smallest portion of the  
21 real property for which he or she will pay the amount of taxes assessed  
22 against any such property, the portion thus designated shall be  
23 considered an undivided portion.

24       (c) If a land bank gives an automatically accepted bid for the real  
25 property pursuant to section 18-3417, the land bank shall be the  
26 purchaser, regardless of the bid of any other person.

27       (d) If no person bids for a less quantity than the whole and no land  
28 bank has given an automatically accepted bid pursuant to section 18-3417,  
29 the treasurer may sell any real property to any one who will take the  
30 whole and pay the taxes and charges thereon.

31       (e) If the homestead is listed separately as a homestead, it shall

1 be sold only for the taxes delinquent thereon.

2 (2)(a) This subsection applies beginning January 1, 2015.

3 (b) If a land bank gives an automatically accepted bid for real  
4 property pursuant to section 18-3417, the land bank shall be the  
5 purchaser and no public or private auction shall be held under sections  
6 77-1801 to 77-1863.

7 (c) If no land bank has given an automatically accepted bid pursuant  
8 to section 18-3417, the person who offers to pay the amount of taxes,  
9 delinquent interest, and costs due on any real property shall be the  
10 purchaser.

11 (d) The county treasurer or his or her designee shall announce  
12 bidding rules at the beginning of the public auction, and such rules  
13 shall apply to all bidders throughout the public auction.

14 (e) The sale, if conducted in a round-robin format, shall be  
15 conducted in the following manner:

16 (i) At the commencement of the sale, a count shall be taken of the  
17 number of registered bidders present who want to be eligible to purchase  
18 property. Each registered bidder shall only be counted once. If  
19 additional registered bidders appear at the sale after the commencement  
20 of a round, such registered bidders shall have the opportunity to  
21 participate at the end of the next following round, if any, as provided  
22 in subdivision (v) of this subdivision;

23 (ii) Sequentially enumerated tickets shall be placed in a  
24 receptacle. The number of tickets in the receptacle for the first round  
25 shall equal the count taken in subdivision (i) of this subdivision, and  
26 the number of tickets in the receptacle for each subsequent round shall  
27 equal the number of the count taken in subdivision (i) of this  
28 subdivision plus additional registered bidders as provided in subdivision  
29 (v) of this subdivision;

30 (iii) In a manner determined by the county treasurer or his or her  
31 designee, tickets shall be selected from the receptacle by hand for each

1 registered bidder whereby each ticket has an equal chance of being  
2 selected. Tickets shall be selected until there are no tickets remaining  
3 in the receptacle;

4 (iv) The number on the ticket selected for a registered bidder shall  
5 represent the order in which a registered bidder may purchase property  
6 consisting of one parcel subject to sale from the list per round; and

7 (v) If property listed remains unsold at the end of a round, a new  
8 round shall commence until all property listed is either sold or, if any  
9 property listed remains unsold, each registered bidder has consecutively  
10 passed on the opportunity to make a purchase. Registered bidders who are  
11 not present when it is their turn to purchase property shall be  
12 considered to have passed on the opportunity to make a purchase. At the  
13 beginning of the second and any subsequent rounds, the county treasurer  
14 or his or her designee shall inquire whether there are additional  
15 registered bidders. If additional registered bidders are present, tickets  
16 for each such bidder shall be placed in a receptacle and selected as  
17 provided in subdivisions (ii) through (iv) of this subdivision. The  
18 second and any subsequent rounds shall proceed in the same manner and  
19 purchase order as the last preceding round, except that any additional  
20 registered bidders shall be given the opportunity to purchase at the end  
21 of the round in the order designated on their ticket.

22 (f) Any property remaining unsold upon completion of the public  
23 auction shall be sold at a private sale pursuant to section 77-1814.

24 (g) A bidder shall (i) register with the county treasurer or his or  
25 her designee prior to participating in the sale, (ii) provide proof that  
26 it maintains a registered agent for service of process with the Secretary  
27 of State if the bidder is a foreign corporation, and (iii) pay a twenty-  
28 five-dollar registration fee. The fee is not refundable upon redemption.

29 **Sec. 22.** Section 77-1815, Reissue Revised Statutes of Nebraska, is  
30 amended to read:

31 77-1815 If any treasurer fails to attend any sale of real property

1 as required by sections 77-1801 to 77-1814, either in person or by  
2 ~~designee deputy~~, he or she shall be liable to a fine of not less than  
3 fifty nor more than three hundred dollars to be recovered by an action in  
4 the district court in the name of the county against the treasurer and  
5 the person issuing the treasurer's bond.

6 **Sec. 23.** Section 77-1816, Reissue Revised Statutes of Nebraska, is  
7 amended to read:

8 77-1816 If any treasurer or ~~designee deputy~~ shall sell or assist in  
9 selling any real property, knowing the same to be not subject to  
10 taxation, or that the taxes for which the same is sold have been paid, or  
11 shall knowingly and willfully sell, or assist in selling, any real  
12 property for the payment of taxes to defraud the owner of such real  
13 property, or shall knowingly execute a deed for property so sold, he  
14 shall be deemed guilty of a Class I misdemeanor and shall be liable to  
15 pay the injured party all damages sustained by such wrongful act, and all  
16 such sales shall be void.

17 **Sec. 24.** Section 77-1818, Revised Statutes Cumulative Supplement,  
18 2024, is amended to read:

19 77-1818 (1) The purchaser of any real property sold by the county  
20 treasurer or his or her designee for taxes shall be entitled to a  
21 certificate ~~in writing~~, describing the real property so purchased, the  
22 sum paid, the date when the purchaser will be entitled to a deed for real  
23 property determined to be vacant and abandoned pursuant to section  
24 77-1837, and the date ~~time~~ when the purchaser will be entitled to a deed  
25 for any other real property, which certificate shall be signed by the  
26 county treasurer in his or her official capacity and shall be presumptive  
27 evidence of the regularity of all prior proceedings. The certificate may  
28 be provided to the purchaser by hand delivery, mail, or electronic means.  
29 Each tax lien shall be shown on a single certificate. The purchaser  
30 acquires a perpetual lien of the tax on the real property, and if after  
31 the taxes become delinquent he or she subsequently pays any taxes levied

1 on the property, whether levied for any year or years previous or  
2 subsequent to such sale, he or she shall have the same lien for them and  
3 may add them to the amount paid by him or her in the purchase.

4 (2) Upon issuance of the certificate, the purchaser shall notify, by  
5 personal or residence service, and if unsuccessful, by certified mail  
6 service, the property owner of the real property that was sold for taxes  
7 at the address listed for such owner in the records of the county  
8 assessor. The notice shall (a) state that a certificate has been issued,  
9 (b) include a brief description of the property owner's legal rights to  
10 redeem the real property, (c) identify the real property by the street  
11 address listed in the records of the county assessor, (d) include the  
12 total amount of taxes, interest, and costs for which the property was  
13 sold and a recitation that interest and fees may accrue, ~~and~~ (e) include  
14 the purchaser's name, and (f) include a prominent warning that failure to  
15 act may result in forfeiture of the property. Upon the issuance of the  
16 certificate, an administrative fee of one hundred fifty dollars shall be  
17 charged to the property owner. The after three years. The purchaser shall  
18 prove such service of notice by affidavit, and such affidavit shall be  
19 filed with the application for the tax deed pursuant to section 77-1837.  
20 ~~An administrative fee shall be allowed for any service of notice under~~  
21 ~~this subsection. The administrative fee shall be equal to the greater of~~  
22 ~~one hundred dollars or the actual cost incurred by the purchaser for such~~  
23 ~~service of notice. The amount of such fee shall be noted by the county~~  
24 ~~treasurer in the record opposite the real property described in the~~  
25 ~~notice and shall be collected by the county treasurer in case of~~  
26 ~~redemption for the benefit of the holder of the certificate. The~~  
27 ~~purchaser shall notify the county treasurer of the amount of such fee~~  
28 ~~within thirty days after completion of the service of notice.~~

29 (3) Personal or residence service under subsection (2) of this  
30 section is not required on certificates purchased by or issued to  
31 counties pursuant to sections 77-1809 and 77-1918.



1           **Sec. 25.** Section 77-1819, Reissue Revised Statutes of Nebraska, is  
2 amended to read:

3           77-1819 The certificate shall be substantially in the following  
4 form: COUNTY TREASURER'S CERTIFICATE OF TAX SALE. State of  
5 Nebraska ..... County, ss: I, ..... treasurer of the  
6 county of ....., in the State of Nebraska, do hereby certify  
7 that the following described real estate in such county and state:  
8 (describe the same) was, on the ..... day of ..... 20...., duly  
9 sold by me in the manner provided by law for the delinquent taxes for the  
10 years .....(list years)..... thereon, amounting to ..... dollars,  
11 including interest thereon, and costs allowed by law, to ..... for  
12 the sum of ..... dollars. I further certify that unless redemption  
13 is made of such real estate in the manner provided by law,  
14 the ....., heirs or assigns will be entitled to a deed therefor ~~on~~  
15 ~~and after the ..... day of ..... A.D. 20....,~~ on surrender of  
16 this certificate, and compliance with the provisions required by law, on  
17 and after the ..... day of ..... A.D. 20...., for real property  
18 determined to be vacant and abandoned pursuant to section 77-1837, or on  
19 and after the ..... day of ..... A.D. 20...., for any other  
20 real property.

21           In witness whereof, I have hereunto set my hand this ..... day  
22 of ..... A.D. 20.... .

23           (L.S.) ....., Treasurer.

24           **Sec. 26.** Section 77-1823, Reissue Revised Statutes of Nebraska, is  
25 amended to read:

26           77-1823 The county treasurer shall charge a twenty-five-dollar  
27 ~~twenty-dollar~~ issuance fee for each deed or certificate made by him or  
28 her for a sale of real property for taxes ~~together with the fee of the~~  
29 ~~notary public or other officer acknowledging the deed.~~ The issuance fee  
30 shall not be required if the tax sale certificate is issued in the name  
31 of the county, but the issuance fee is due from the purchaser when the

1 county assigns the certificate to another person. The fee is not  
2 refundable upon redemption. ~~Whenever the county treasurer makes a deed to~~  
3 ~~any real property sold for taxes, he or she shall enter an account~~  
4 ~~thereof in the record opposite the description of the real property~~  
5 ~~conveyed.~~

6 **Sec. 27.** Section 77-1825, Reissue Revised Statutes of Nebraska, is  
7 amended to read:

8 77-1825 The county treasurer shall enter a memorandum of redemption  
9 of real property in the record and shall give a receipt therefor to the  
10 person redeeming the same, ~~for which the county treasurer may charge a~~  
11 ~~fee of two dollars.~~ The county treasurer shall send written notice of  
12 redemption to the holder of the county treasurer's certificate of tax  
13 sale by first-class mail if the post office address of the holder of the  
14 certificate is filed in the office of the county treasurer or by  
15 electronic means if previously agreed to by the parties. The redemption  
16 money shall be paid to or upon the order of the holder on return of the  
17 certificate.

18 **Sec. 28.** Section 77-1829, Reissue Revised Statutes of Nebraska, is  
19 amended to read:

20 77-1829 If any purchaser of real property sold for taxes under  
21 sections 77-1801 to 77-1860 suffers the same to be again sold for taxes  
22 before the expiration of the last day of the second annual sale  
23 thereafter, such purchaser shall not be entitled to a deed for such real  
24 property until the expiration of a like term from the date of the second  
25 sale, during which time the real property shall be subject to redemption  
26 upon the terms and conditions prescribed by law. This section shall not  
27 apply to real property determined to be vacant and abandoned pursuant to  
28 section 77-1837.

29 **Sec. 29.** Section 77-1831, Revised Statutes Cumulative Supplement,  
30 2024, is amended to read:

31 77-1831 No purchaser at any sale for taxes or his or her assignees

1 shall be entitled to a tax deed from the county treasurer for the real  
2 property so purchased unless such purchaser or assignee, at least three  
3 months before applying for the tax deed, serves or causes to be served a  
4 notice that states, after the expiration of at least three months from  
5 the date of service of such notice, the tax deed will be applied for.

6 The notice shall include:

7 (1) The following statement in sixteen-point type: UNLESS YOU ACT  
8 YOU WILL LOSE THIS PROPERTY;

9 (2) The date when the purchaser purchased the real property sold by  
10 the county for taxes;

11 (3) The description of the real property;

12 (4) In whose name the real property was assessed;

13 (5) The amount of taxes represented by the tax sale certificate, the  
14 year the taxes were levied or assessed, and a statement that subsequent  
15 taxes may have been paid and interest and fees may have accrued as of the  
16 date the notice is signed by the purchaser; and

17 (6) The following statements:

18 (a) That the issuance of a tax deed is subject to the right of  
19 redemption under sections 77-1824 to 77-1830;

20 (b) The right of redemption requires payment to the county  
21 treasurer, for the use of such purchaser, or his or her heirs or assigns,  
22 the amount of taxes represented by the tax sale certificate for the year  
23 the taxes were levied or assessed and any subsequent taxes paid and  
24 interest accrued as of the date payment is made to the county treasurer;  
25 and

26 (c) The right of redemption expires at the close of business on the  
27 date of application for the tax deed, and a deed may be applied for after  
28 the expiration of three months from the date of service of this notice.

29 **Sec. 30.** Section 77-1832, Revised Statutes Cumulative Supplement,  
30 2024, is amended to read:

31 77-1832 (1) Service of the notice provided by section 77-1831 shall

1 be made by:

2 (a) Personal or residence service as described in section 25-505.01  
3 upon a person in actual possession or occupancy of the real property and  
4 upon the person in whose name the title to the real property appears of  
5 record who can be found in this state. If a person in actual possession  
6 or occupancy of the real property cannot be served by personal or  
7 residence service, service of the notice shall be made upon such person  
8 by certified mail service or designated delivery service as described in  
9 section 25-505.01, and the notice shall be sent to the address of the  
10 property. If the person in whose name the title to the real property  
11 appears of record cannot be found in this state or if such person cannot  
12 be served by personal or residence service, service of the notice shall  
13 be made upon such person by certified mail service or designated delivery  
14 service as described in section 25-505.01, and the notice shall be sent  
15 to the name and address to which the property tax statement was mailed.  
16 If the real property has been determined to be vacant and abandoned  
17 pursuant to section 77-1837, then certified mail service or designated  
18 delivery service shall not be used to serve any person with notice under  
19 this subdivision until three unsuccessful attempts at personal or  
20 residence service have been made; and

21 (b) Certified mail or designated delivery service as described in  
22 section 25-505.01 upon every encumbrancer of record found by the title  
23 search required in section 77-1833. The notice shall be sent to the  
24 encumbrancer's name and address appearing of record as shown in the  
25 encumbrance filed with the register of deeds.

26 (2) Personal or residence service shall be made by the county  
27 sheriff of the county where service is made or by a person authorized by  
28 section 25-507. The sheriff or other person serving the notice shall be  
29 entitled to the statutory fee prescribed in section 33-117.

30 **Sec. 31.** Section 77-1833, Revised Statutes Cumulative Supplement,  
31 2024, is amended to read:

1           77-1833 The service of notice provided by section 77-1832 shall be  
2 proved by affidavit. The purchaser or assignee shall also affirm in the  
3 affidavit that a title search was conducted by a registered abstracter to  
4 determine those persons entitled to notice pursuant to such section. If  
5 personal or residence service is used, the receipt or returns provided by  
6 the person authorized in subsection (2) of section 77-1832 to carry out  
7 such service shall be filed with and accompany the affidavit. If  
8 certified mail or designated delivery service is used, the certified mail  
9 return receipt or a copy of the signed delivery receipt shall be filed  
10 with and accompany the affidavit. The affidavit, a copy of the notice,  
11 and a copy of such title search shall be filed with the application for  
12 the tax deed pursuant to section 77-1837. ~~For each service of such~~  
13 ~~notice, a fee of one dollar shall be allowed. The amount of such fees~~  
14 ~~shall be noted by the county treasurer in the record opposite the real~~  
15 ~~property described in the notice and shall be collected by the county~~  
16 ~~treasurer in case of redemption for the benefit of the holder of the~~  
17 ~~certificate.~~

18           **Sec. 32.** Section 77-1836, Reissue Revised Statutes of Nebraska, is  
19 amended to read:

20           77-1836 If any person is compelled to publish notice in a newspaper  
21 as provided in sections 77-1834 and 77-1835, then before any person who  
22 may have a right to redeem such real property from such sale is permitted  
23 to redeem, he or she shall pay the officer or person who by law is  
24 authorized to receive such redemption money the amount paid for  
25 publishing such notice, for the use of the person compelled to publish  
26 the notice. The fee for such publication shall not exceed twenty five  
27 dollars for each item of real property contained in such notice. The cost  
28 of making such publication shall be noted by the county treasurer in the  
29 record opposite the real property described in the notice.

30           **Sec. 33.** Section 77-1837, Revised Statutes Cumulative Supplement,  
31 2024, is amended to read:

1           77-1837 (1) ~~The~~ ~~At any time within nine months after the expiration~~  
2 ~~of three years after the date of sale of any real estate for taxes or~~  
3 ~~special assessments, if such real estate has not been redeemed and the~~  
4 ~~requirements of subsection (2) of this section have been met, the~~  
5 ~~purchaser of real estate sold for taxes or his or her assignee may apply~~  
6 ~~to the county treasurer for a tax deed for the real estate described in~~  
7 ~~such purchaser's or assignee's tax sale certificate if such real estate~~  
8 ~~has not been redeemed and if the requirements of subsection (3) of this~~  
9 ~~section have been met. Such purchaser or assignee shall apply within~~  
10 ~~whichever of the following two timeframes is applicable:~~

11           (a) For real estate determined to be vacant and abandoned pursuant  
12 to subsection (5) of this section, the purchaser or assignee shall apply  
13 at any time within nine months after the expiration of two years after  
14 the date of sale of the real estate for taxes or special assessments; or

15           (b) For any other real estate, the purchaser or assignee shall apply  
16 at any time within nine months after the expiration of three years after  
17 the date of sale of the real estate for taxes or special assessments.

18           (2) ~~The~~ county treasurer shall execute and deliver a deed of  
19 conveyance for the real estate described in ~~the~~ such tax sale certificate  
20 if he or she has received the following:

21           (a) The tax sale certificate;

22           (b) The issuance fee for the tax deed ~~and the fee of the notary~~  
23 ~~public or other officer acknowledging the tax deed, as required under~~  
24 section 77-1823;

25           ~~(c) The affidavit proving personal service of the notice required in~~  
26 ~~subsection (2) of section 77-1818;~~

27           (c) ~~(d)~~ For any notice provided pursuant to section 77-1832, the  
28 affidavit proving service of notice, the copy of the notice, and the copy  
29 of the title search required under section 77-1833; ~~and~~

30           (d) ~~(e)~~ For any notice provided by publication pursuant to section  
31 77-1834, the affidavit of the publisher, manager, or other employee of

1 the newspaper, the copy of the notice, the affidavit of the purchaser or  
2 assignee, and the copy of the title search required under section  
3 77-1835; -

4 (e) An affidavit of the purchaser or his or her assignee that the  
5 value of the property complies with subsection (3) of this section; and

6 (f) For any real estate determined to be vacant and abandoned  
7 pursuant to subsection (5) of this section, the affidavit of the  
8 purchaser or assignee affirming that the real estate is vacant and  
9 abandoned.

10 (3) {2} The purchaser or his or her assignee may apply for a tax  
11 deed under this section if one hundred ten percent of the assessed value  
12 of the real estate described in the tax sale certificate as reflected in  
13 the records of the county assessor at the time of the application for the  
14 tax deed, less the amount that would be needed to redeem such real  
15 estate, is twenty-five thousand dollars or less. If such requirement is  
16 not met, the purchaser or his or her assignee shall foreclose the lien  
17 represented by the tax sale certificate pursuant to section 77-1902.

18 (4) {3} The failure of the county treasurer to issue the deed of  
19 conveyance if requested within the applicable timeframe provided in  
20 subsection (1) of this section shall not impair the validity of such deed  
21 if there has otherwise been compliance with sections 77-1801 to 77-1863.

22 (5)(a) For purposes of this section, real estate may be considered  
23 vacant and abandoned if:

24 (i) The purchaser or assignee in question is a land bank as defined  
25 in section 18-3403; and

26 (ii) Such property substantially meets more than two of the  
27 following criteria:

28 (A) The property is not occupied by the owner or any lessee or  
29 licensee of the owner;

30 (B) Utility service to the property, including, but not limited to,  
31 gas, electric, or water service, has been disconnected or delinquent for

1 over one year;

2 (C) A building on the property has been deemed unfit for human  
3 habitation, occupancy, or use by local housing officials;

4 (D) A building on the property is open and unprotected and in  
5 reasonable danger of significant damage resulting from exposure to the  
6 elements or vandalism;

7 (E) A building on the property is unsecure due to multiple windows  
8 and doors being boarded up or closed off, smashed through, broken off or  
9 unhinged, or continuously unlocked;

10 (F) The property has been stripped of copper or other materials or  
11 interior fixtures to the property have been removed;

12 (G) There have not been any recent efforts made to restore the  
13 property to productive use;

14 (H) There is a presence of vermin, uncut vegetation, or debris  
15 accumulation on the property;

16 (I) There have been past actions by the applicable municipality or  
17 county to maintain the grounds or a building on the property;

18 (J) The property has been out of compliance with orders of local  
19 housing officials; or

20 (K) Any other condition or circumstance reasonably indicating that  
21 the property is vacant and abandoned.

22 (b) The purchaser or assignee shall determine whether or not real  
23 estate is vacant and abandoned two years after the date of the sale of  
24 such real estate for taxes or special assessments.

25 (c) If the real estate is registered as vacant and abandoned  
26 pursuant to a vacant property registration ordinance adopted by a  
27 municipality, it shall be conclusive proof that such real estate is  
28 vacant and abandoned. If the real estate is not registered as vacant and  
29 abandoned pursuant to such an ordinance, the purchaser or assignee shall  
30 not be obligated to proceed under subdivision (1)(a) of this section, but  
31 may instead choose to proceed under subdivision (1)(b) of this section,



1 and no tax deed subsequently issued to such purchaser or assignee shall  
2 be deemed invalid due to noncompliance with subdivision (1)(a) of this  
3 section. No action taken by a purchaser or assignee under subdivision (1)  
4 (a) of this section shall prohibit a subsequent action under subdivision  
5 (1)(b) of this section on the same real estate should it be determined  
6 that such real estate is not vacant and abandoned.

7 (d) If the purchaser or assignee determines real estate to be vacant  
8 and abandoned pursuant to this subsection, the purchaser or assignee  
9 shall submit an affidavit to the county treasurer affirming that the real  
10 estate is vacant and abandoned.

11 **Sec. 34.** Section 77-1838, Revised Statutes Cumulative Supplement,  
12 2024, is amended to read:

13 77-1838 (1) The deed made by the county treasurer shall be under the  
14 official seal of office and acknowledged by the county treasurer before  
15 some officer authorized to take the acknowledgment of deeds. When so  
16 executed and acknowledged, it shall be recorded in the same manner as  
17 other conveyances of real estate. When recorded it shall vest in the  
18 grantee and his or her heirs and assigns the title of the property  
19 described in the deed, subject to any lien on real estate for special  
20 assessments levied by a sanitary and improvement district which special  
21 assessments have not been previously offered for sale by the county  
22 treasurer.

23 (2) Within thirty days after recording of the deed, the grantee  
24 shall pay the surplus to the previous owner of the property described in  
25 the deed. For purposes of this subsection, the surplus shall be  
26 calculated as follows:

27 (a) If the property has been sold since recording of the deed, the  
28 surplus shall be equal to the amount received from such sale, minus (i)  
29 the amount that would have been needed to redeem such property, (ii) the  
30 amount needed to pay all encumbrances on such property, and (iii) an  
31 administrative fee of five hundred dollars or reasonable attorney's fees

1 in the event of judicial foreclosure, which may be retained by the  
2 grantee to offset the costs incurred in obtaining the deed; or

3 (b) If the property has not been sold since recording of the deed,  
4 the surplus shall be equal to the assessed value of such property as  
5 reflected in the records of the county assessor at the time of the  
6 application for the tax deed, minus (i) the amount that would have been  
7 needed to redeem such property, (ii) the amount needed to pay all  
8 encumbrances on such property, and (iii) an administrative fee of five  
9 hundred dollars or reasonable attorney's fees in the event of judicial  
10 foreclosure, which may be retained by the grantee to offset the costs  
11 incurred in obtaining the deed.

12 **Sec. 35.** Section 77-1856, Reissue Revised Statutes of Nebraska, is  
13 amended to read:

14 77-1856 If the owner of any tax sale certificate fails or neglects  
15 to demand a deed thereon or to commence an action for the foreclosure of  
16 the same within the time specified in subdivision (1)(b) of section  
17 77-1837 or subdivision (2)(b) of section 77-1902, such tax sale  
18 certificate shall cease to be valid or of any force or effect whatever  
19 and the real property covered thereby shall be forever released and  
20 discharged from the lien of all taxes for which the real property was  
21 sold. It is made the duty of each and every county treasurer of the State  
22 of Nebraska to enter on the tax sale records of his or her office a  
23 cancellation of all tax sales on which the time specified in subdivision  
24 (1)(b) of section 77-1837 or subdivision (2)(b) of section 77-1902 has  
25 elapsed since date of sale, with date of entry affixed, in language  
26 substantially as follows: Canceled by section 77-1856. No county  
27 treasurer or bonded abstractor shall be held responsible on his or her  
28 bond or otherwise on account of such entry being made in accordance with  
29 this section. All real property covered by tax sales that comes within  
30 the provisions of sections 77-1801 to 77-1860 shall from the time of this  
31 entry be considered to stand of record as though no tax sale had ever

1 been made.

2 **Sec. 36.** Section 77-1902, Reissue Revised Statutes of Nebraska, is  
3 amended to read:

4 77-1902 (1) When land has been sold for delinquent taxes and a tax  
5 sale certificate or tax deed has been issued, the holder of such tax sale  
6 certificate or tax deed may, instead of demanding a deed or, if a deed  
7 has been issued, by surrendering the same in court, proceed in the  
8 district court of the county in which the land is situated to foreclose  
9 the lien for taxes represented by the tax sale certificate or tax deed  
10 and all subsequent tax liens thereon, excluding any lien on real estate  
11 for special assessments levied by any sanitary and improvement district  
12 which special assessments have not been previously offered for sale by  
13 the county treasurer, in the same manner and with like effect as in the  
14 foreclosure of a real estate mortgage, except as otherwise specifically  
15 provided by sections 77-1903 to 77-1917.

16 (2) Such action shall be brought within whichever of the following  
17 two timeframes is applicable:

18 (a) For real estate determined to be vacant and abandoned pursuant  
19 to subsection (3) of this section, the action shall be brought within  
20 nine months after the expiration of two years from the date of sale of  
21 the real estate for taxes or special assessments; or

22 (b) For any other real estate, the action shall only be brought  
23 within nine months after the expiration of three years from the date of  
24 sale of the any real estate for taxes or special assessments.

25 (3)(a) For purposes of this section, real estate may be considered  
26 vacant and abandoned if:

27 (i) The holder of the tax sale certificate or tax deed is a land  
28 bank as defined in section 18-3403; and

29 (ii) Such property substantially meets more than two of the  
30 following criteria:

31 (A) The property is not occupied by the owner or any lessee or

1 licensee of the owner;

2 (B) Utility service to the property, including, but not limited to,  
3 gas, electric, or water service, has been disconnected or delinquent for  
4 over one year;

5 (C) A building on the property has been deemed unfit for human  
6 habitation, occupancy, or use by local housing officials;

7 (D) A building on the property is open and unprotected and in  
8 reasonable danger of significant damage resulting from exposure to the  
9 elements or vandalism;

10 (E) A building on the property is unsecure due to multiple windows  
11 and doors being boarded up or closed off, smashed through, broken off or  
12 unhinged, or continuously unlocked;

13 (F) The property has been stripped of copper or other materials or  
14 interior fixtures to the property have been removed;

15 (G) There have not been any recent efforts made to restore the  
16 property to productive use;

17 (H) There is a presence of vermin, uncut vegetation, or debris  
18 accumulation on the property;

19 (I) There have been past actions by the applicable municipality or  
20 county to maintain the grounds or a building on the property;

21 (J) The property has been out of compliance with orders of local  
22 housing officials; or

23 (K) Any other condition or circumstance reasonably indicating that  
24 the property is vacant and abandoned.

25 (b) The holder of the tax sale certificate or tax deed shall  
26 determine whether or not real estate is vacant and abandoned two years  
27 after the date of the sale of such real estate for taxes or special  
28 assessments.

29 (c) If the real estate is registered as vacant and abandoned  
30 pursuant to a vacant property registration ordinance adopted by a  
31 municipality, it shall be conclusive proof that such real estate is

1 vacant and abandoned. If the real estate is not registered as vacant and  
2 abandoned pursuant to such an ordinance, the holder of the tax sale  
3 certificate or tax deed shall not be obligated to proceed under  
4 subdivision (2)(a) of this section, but may instead choose to proceed  
5 under subdivision (2)(b) of this section, and no deed subsequently issued  
6 to such holder shall be deemed invalid due to noncompliance with  
7 subdivision (2)(a) of this section. No action taken by a holder of a tax  
8 sale certificate or tax deed under subdivision (2)(a) of this section  
9 shall prohibit a subsequent action under subdivision (2)(b) of this  
10 section on the same real estate should it be determined that such real  
11 estate is not vacant and abandoned.

12 (d) If the holder of the tax sale certificate or tax deed determines  
13 real estate to be vacant and abandoned pursuant to this subsection, the  
14 holder shall submit an affidavit to the county treasurer affirming that  
15 the real estate is vacant and abandoned.

16 **Sec. 37.** Section 77-1909, Reissue Revised Statutes of Nebraska, is  
17 amended to read:

18 77-1909 In its decree, the court shall ascertain and determine the  
19 amount of taxes, special assessments, and other liens, interest, and  
20 costs chargeable to each particular item of real property, excluding any  
21 lien on real estate for special assessments levied by any sanitary and  
22 improvement district which special assessments have not been previously  
23 offered for sale by the county treasurer, and award to the plaintiff an  
24 attorney's fee, unless waived by the plaintiff, in an amount equal to ten  
25 percent of the amount due plus, for good cause shown, reasonable  
26 attorney's fees in excess of the ten percent, which shall be taxed as  
27 part of the costs in the action and apportioned equitably as other costs.

28 **Sec. 38.** Original sections 18-3417, 77-1804, 77-1806, 77-1815,  
29 77-1816, 77-1819, 77-1823, 77-1825, 77-1829, 77-1836, 77-1856, 77-1902,  
30 and 77-1909, Reissue Revised Statutes of Nebraska, and sections 77-1802,  
31 77-1807, 77-1818, 77-1831, 77-1832, 77-1833, 77-1837, and 77-1838,

1 Revised Statutes Cumulative Supplement, 2024, are repealed.

2       **Sec. 39.** Since an emergency exists, this act takes effect when  
3 passed and approved according to law.