

**One Hundred Third Legislature - Second Session - 2014**

**Introducer's Statement of Intent**

**LB979**

---

**Chairperson: Senator Galen Hadley**

**Committee: Revenue**

**Date of Hearing: February 26, 2014**

The following constitutes the reasons for this bill and the purposes which are sought to be accomplished thereby:

The purpose of LB 979 is to:

A) provide consistent procedures for application of tax certificate holders for tax deed; B) address the issue of tax certificates which cover less than 100% of parcel of property; C) provide that the more recent tax sale certificate would constitute a lien superior to the lien of the prior tax sale certificate; and D) provide for recovery of issuance fees for tax certificate upon redemption or foreclosure of tax delinquent property.

**Principal Introducer:** \_\_\_\_\_

**Senator Burke Harr**