

## LEGISLATIVE BILL 697

Approved by the Governor April 10, 2014

Introduced by Larson, 40; Mello, 5.

FOR AN ACT relating to revenue and taxation; to amend section 77-1804, Reissue Revised Statutes of Nebraska; to require publication of a list of tax-delinquent properties as prescribed; and to repeal the original section.

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

Section 1. Section 77-1804, Reissue Revised Statutes of Nebraska, is amended to read:

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

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

Sec. 2. Original section 77-1804, Reissue Revised Statutes of Nebraska, is repealed.