

LEGISLATURE OF NEBRASKA  
ONE HUNDRED FOURTH LEGISLATURE  
SECOND SESSION

**LEGISLATIVE BILL 925**

Introduced by Harr, 8.

Read first time January 12, 2016

Committee: Revenue

1 A BILL FOR AN ACT relating to revenue and taxation; to amend sections  
2 77-1837 and 77-1902, Revised Statutes Cumulative Supplement, 2014;  
3 to define terms; to change a provision relating to issuance of a  
4 treasurer's tax deed; to change a limitation period for bringing a  
5 tax lien foreclosure action as prescribed; and to repeal the  
6 original sections.

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

1 Section 1. Section 77-1837, Revised Statutes Cumulative Supplement,  
2 2014, is amended to read:

3 77-1837 (1) At any time within nine months after the expiration of  
4 (a) three years after the date of sale of any real estate for taxes or  
5 special assessments, or (b) two years after the date of sale of any real  
6 estate for taxes or special assessments if such real estate is not  
7 legally occupied and deemed vacant and abandoned, and if such real estate  
8 has not been redeemed, the county treasurer, on application, on  
9 production of the certificate of purchase, and upon compliance with  
10 sections 77-1801 to 77-1863, shall execute and deliver a deed of  
11 conveyance for the real estate described in such certificate as provided  
12 in this section. The failure of the county treasurer to issue the deed of  
13 conveyance if requested within the timeframe provided in this section  
14 shall not impair the validity of such deed if there has otherwise been  
15 compliance with sections 77-1801 to 77-1863.

16 (2) Vacant and abandoned real estate shall be defined pursuant to  
17 any local ordinance addressing vacant property or, in the absence of such  
18 an ordinance, as any condition or circumstance that on its own or  
19 combined with other conditions or circumstances, as determined by the  
20 appropriate local governing body, would lead a reasonable person to  
21 believe that the real estate is vacant. Such conditions may include: (a)  
22 Overgrown or dead vegetation, including lawns, shrubbery, and other  
23 plantings; (b) accumulation of abandoned personal property, trash, or  
24 waste; (c) visible deterioration or lack of maintenance of any building  
25 or structure on the real estate; (d) graffiti or other defacement of any  
26 building or structures on the real estate; or (e) any other condition or  
27 circumstance reasonably indicating that the real estate is not occupied.

28 Sec. 2. Section 77-1902, Revised Statutes Cumulative Supplement,  
29 2014, is amended to read:

30 77-1902 (1) When land has been sold for delinquent taxes and a tax  
31 sale certificate or tax deed has been issued, the holder of such tax sale

1 certificate or tax deed may, instead of demanding a deed or, if a deed  
2 has been issued, by surrendering the same in court, proceed in the  
3 district court of the county in which the land is situated to foreclose  
4 the lien for taxes represented by the tax sale certificate or tax deed  
5 and all subsequent tax liens thereon, excluding any lien on real estate  
6 for special assessments levied by any sanitary and improvement district  
7 which special assessments have not been previously offered for sale by  
8 the county treasurer, in the same manner and with like effect as in the  
9 foreclosure of a real estate mortgage, except as otherwise specifically  
10 provided by sections 77-1903 to 77-1917. Such action shall only be  
11 brought within nine months after the expiration of three years from the  
12 date of sale of any real estate for taxes or special assessments, except  
13 that for land represented by a tax sale certificate or tax deed that is  
14 not legally occupied and deemed vacant and abandoned, such action shall  
15 only be brought within nine months after the expiration of two years from  
16 the date of the sale of any real estate for taxes or special assessments.

17 (2) Vacant and abandoned land shall be defined pursuant to any local  
18 ordinance addressing vacant property or, in the absence of such an  
19 ordinance, as any condition or circumstance that on its own or combined  
20 with other conditions or circumstances, as determined by the appropriate  
21 local governing body, would lead a reasonable person to believe that the  
22 land is vacant. Such conditions may include: (a) Overgrown or dead  
23 vegetation, including lawns, shrubbery, and other plantings; (b)  
24 accumulation of abandoned personal property, trash, or waste; (c) visible  
25 deterioration or lack of maintenance of any building or structure on the  
26 land; (d) graffiti or other defacement of any building or structures on  
27 the land; or (e) any other condition or circumstance reasonably  
28 indicating that the land is not occupied.

29 Sec. 3. Original sections 77-1837 and 77-1902, Revised Statutes  
30 Cumulative Supplement, 2014, are repealed.