

ONE HUNDRED SIXTH LEGISLATURE - FIRST SESSION - 2019
COMMITTEE STATEMENT
LB463

Hearing Date: Friday February 08, 2019
Committee On: Revenue
Introducer: Williams
One Liner: Change provisions relating to treasurer's tax deeds and tax sale certificates

Roll Call Vote - Final Committee Action:
Advanced to General File

Vote Results:

Aye: 8 Senators Briese, Crawford, Friesen, Groene, Kolterman, Lindstrom,
Linehan, McCollister

Nay:

Absent:

Present Not Voting:

Oral Testimony:

Proponents:

Senator Matt Williams
Jean Sidwell
Monty Stoddard
Lindsay Brinson
Candace Meredith
Dan Ryberg
Deana Walocha
John Hansen

Representing:

Introducer
County Treasurer's Association
Nebraska Association of County Treasurers
Self
NACO
Self
US Assets LLC
Nebraska Farmers Union

Opponents:

Representing:

Neutral:

Caitlin Cedfeldt
Lynne Vaughn

Representing:

Legal Aid of Nebraska
Self

Summary of purpose and/or changes:

LB463 will make changes for issuing treasurer's tax deeds and tax sale certificates. When generating the list of properties with delinquent taxes that may be sold at public auction, the county treasurer will be required to list the property as it is described on the tax list and include the parcel number of the property.

Service of notice of the application for a tax deed shall be done by one of the following processes:

- Personal or residence service on a person in actual possession or occupancy of the real property and on the person in whose name the title to the real property appears of record who can be found in this state.
 - If the person in actual possession or occupancy of the real property cannot be served by personal or residence service, service shall be made by certified mail or designated delivery and sent to the address of the property.
 - If the person in whose name the title to the real property appears of record cannot be found in this state or if such person cannot be served by personal or residence service, service of the notice shall be made upon such person by certified mail service or designated delivery service. The notice shall be sent to the name and address on the property
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tax statement.

- Certified mail or designated delivery service upon every encumbrancer of record found by the title search. The notice shall be sent to the encumbrancer's name and address appearing of records as shown in the encumbrance filed with the register of deeds.

The affidavit stating the title search was done by a registered abstracter and the notice of service shall be filed with a copy of the notice and a copy of the title search with the application for the tax deed.

If any person or encumbrancer entitled to notice who cannot, upon diligent inquiry, be found, the purchaser or his or her assignee shall publish the notice in a newspaper of general circulation in the county which has been designated by the county board in the year public is required.

The notice shall be published 3 consecutive weeks. The purchaser shall file proof of publication, affirming the notice was published, file an affidavit the title search was conducted by a registered abstracter, and a copy of the title search.

After 3 years and 9 months after the date of sale of any real estate for taxes or special assessments, he purchaser or assignee who holds a tax sale certificate may apply to the county treasurer for a tax deed for any real estate that has not been redeemed.

The county treasurer shall execute and deliver a deed of conveyance if he or she receives the following:

- The tax sale certificate;
- The issuance fee for the tax deed and the fee of the notary public or other officer acknowledging the tax deed;
- The affidavit proving service of notice, the copy of the notice, and the copy of the title search; and
- The affidavit of the publisher, manager, or other employee of the newspaper, the copy of the notice, the affidavit of the purchaser or assignee, and the copy of the title search.

Tax sale certificates sold and issued between January 1, 2010, and December 31, 2016, shall be governed by the laws and statutes that were in effect on December 31, 2009, with regard to all matters relating to tax deed proceedings, including noticing and application, and foreclosure proceedings.

Lou Ann Linehan, Chairperson