

LEGISLATIVE BILL 26

Approved by the Governor February 2, 1971

Introduced by C. W. Holmquist, 16th District

AN ACT to amend section 77-1809, Reissue Revised Statutes of Nebraska, 1943, relating to taxation; to harmonize interest rates with previous legislation; to provide for reporting of aircraft in the state to the county assessor; and to repeal the original section, and also section 77-1250.01, Revised Statutes Supplement, 1969, and Laws 1969, Chapter 633, section 1.

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

Section 1. That section 77-1809, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1809. At all sales provided by law, the county board may purchase for the use and benefit, and in the name of the county, any real estate advertised and offered for sale when the same remains unsold for want of bidders. The county treasurer shall issue certificates of purchase of the real estate so sold in the name of the county. Such certificates shall remain in the custody of the county treasurer, who shall at any time assign the same to any person wishing to buy for the amount expressed on the face of the certificate and interest thereon at the rate of ~~seven~~ nine per cent from the date thereof. Such assignment shall be attested by the endorsement of the county clerk of his name on the back of such certificate, and such endorsement shall be made when requested by the county treasurer.

Sec. 2. The owner, lessee, or manager of any aircraft hangar or land upon which is parked or located any aircraft as defined by section 3-101, shall report by February 1 of each year to the county assessor in the county in which such aircraft hangar or land is located all aircraft as defined by section 3-101, located thereon in such hangar or on such land as of January 1 of each year on a form prescribed by the Tax Commissioner. Any person violating the provisions of this section shall be guilty of a misdemeanor and shall, upon conviction thereof, be punished by a fine of not more than fifty dollars.

Sec. 3. That original section 77-1809, Reissue

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Revised Statutes of Nebraska, 1943, and also section 77-1250.01, Revised Statutes Supplement, 1969, and Laws 1969, Chapter 633, section 1, are repealed.