

LEGISLATIVE BILL 215

Approved by the Governor February 27, 1987

Introduced by Withem, 14

AN ACT relating to real estate taxation; to amend sections 77-1813, 77-1837, and 77-1902, Reissue Revised Statutes of Nebraska, 1943; to change the return date for tax sales; to change provisions relating to tax sale certificates and deeds as prescribed; to harmonize provisions; to repeal the original sections; and to declare an emergency.

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

Section 1. That section 77-1813, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1813. On or before the first Monday of ~~January~~ April following the sale of the real property, the treasurer shall file in the office of the county clerk a return thereon as the same shall appear upon the treasurer's sale book, and such return, duly certified, shall be evidence of the regularity of the proceedings.

Sec. 2. That section 77-1837, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1837. (1) ~~Except as provided in subsection (2) of this section, at~~ At any time within ninety days ~~six months~~ after the expiration of three years from the date of sale of any real estate for taxes or special assessments, if ~~the same shall not have such real estate has not~~ been redeemed, the county treasurer, on request, ~~and~~ on production of the certificate of purchase, and upon compliance with the provisions of sections 77-1801 to 77-1837, shall execute and deliver to the purchaser, ~~or his or her~~ heirs or assigns, a deed of conveyance for the real estate described in such certificate.

(2) ~~The holder of any such certificate issued prior to August 24, 1975, may obtain such deed of conveyance within ninety days from such date or within the time provided in subsection (1) of this section, whichever is the later.~~

Sec. 3. That section 77-1902, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1902. (1) ~~Where~~ When land has been sold

for delinquent taxes and a tax sale certificate or tax deed has been issued, the holder of such tax sale certificate or tax deed may, instead of demanding a deed or, if a deed ~~shall have~~ has been issued, by surrendering the same in court, proceed in the district court of the county in which the land is situated to foreclose the lien for taxes represented by the tax sale certificate or tax deed; and all subsequent tax liens thereon; in the same manner and with like effect as in the foreclosure of a real estate mortgage, except as otherwise specifically provided by sections 77-1903 to 77-1917. Except as provided in subsection (2) of this section, such action shall only be brought within ninety days six months after the expiration of three years from the date of sale of any real estate for taxes or special assessments. the time for redemption from the tax sale upon which the tax sale certificate or tax deed is based-

(2) The holder of any such certificate or deed issued prior to August 24, 1975, may bring an action of foreclosure of the lien thereof within ninety days from such date or within the time provided in subsection (1) of this section, whichever is the later.

Sec. 4. That original sections 77-1813, 77-1837, and 77-1902, Reissue Revised Statutes of Nebraska, 1943, are repealed.

Sec. 5. Since an emergency exists, this act shall be in full force and take effect, from and after its passage and approval, according to law.