

LEGISLATIVE BILL 743

Approved by the Governor May 22, 1971

Introduced by Elmer Wallwey, 17th District

AN ACT to amend sections 77-1917 and 77-1918, Reissue Revised Statutes of Nebraska, 1943, relating to taxation; to harmonize with previous legislation; to provide that the county board may designate the attorney to foreclose the lien of taxes; to provide for compensation; to provide for vacating of office for failure of the county board or any individual member thereof to act; 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 77-1917, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1917. Any person, entitled to redeem any lot or parcel of land, may do so at any time after the decree of foreclosure and before the final confirmation of the sale by paying to the clerk of the district court the amount found due against the same, with interest and costs to the date of redemption and, in addition thereto, where the land has been sold at sheriff's sale to a purchaser other than the plaintiff, any subsequent taxes paid by such purchaser, as shown by tax receipts filed by such purchaser with the clerk of the district court, with interest at seven nine per cent per annum from the date or dates of payment of such taxes, and also interest on the purchase price at the rate of seven nine per cent per annum, for the use of the purchaser, from the date of sale to the date of redemption.

Sec. 2. That section 77-1918, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1918. On or before April 1 of each year, in counties having a population of two hundred thousand inhabitants or less, and on or before June 1 of each year, in counties having a population of over two hundred thousand inhabitants, the county treasurer shall make a report in writing to the county board setting out a complete list of all parcels of real estate in the county on which any taxes are delinquent and which were not sold for want of bidders at the last annual tax sale

held in such county. It shall be the duty of the county board, at its first meeting held after the making of such report, to carefully examine the same, and, while it may direct the issuance of tax sale certificates to the county upon any parcel of real estate upon which there are any delinquent taxes, it shall, as to all parcels of real estate upon which taxes are delinquent for three or more years, either enter an order directing the ~~county attorney to foreclose~~ foreclosure of the lien of such taxes, as provided in section 77-1901, or shall enter an order for the county treasurer to issue tax sale certificates to the county covering the delinquent taxes upon such parcels of real estate, to be foreclosed upon in the manner and at the time provided in section 77-1901 to 77-1918. ~~It shall be the duty of the county attorney, as promptly under all the circumstances as it is reasonably possible so to do, to institute suit to foreclose the lien of the taxes when ordered by the county board, and to promptly foreclose any tax sale certificate issued to the county as soon as action can be properly brought on any such certificate.~~ The county board shall have authority to direct the county attorney to commence foreclosure of such liens or certificates, or it may designate another attorney to commence such actions, and is authorized to pay any reasonable fee for such foreclosures, to be assessed as costs, but in the event the county attorney is designated to bring the action the fee shall be fifty dollars for each cause of action in addition to his salary, to be retained by him, but it shall not be paid to the county attorney until the decree is entered and the property sold pursuant to such decree. No fee shall be allowed the county attorney for such foreclosures in counties having a population of more than one hundred thousand inhabitants. Any county treasurer, county attorney or member of the county board, who shall willfully fail, neglect or refuse to perform the duties imposed by said sections, shall be guilty of official misdemeanor and subject to removal from office as provided in sections 23-2001 to 23-2009, and any amendments thereof. If the county board fails to dismiss the county attorney for failure to foreclose liens, the county board shall be removed. Any member of a county board who, upon a motion duly made by one member of such board to remove a county attorney from office who has failed to foreclose liens, does not vote for such motion, or any member who votes to retain a county attorney in office after it has been brought to the board's attention that he has failed to foreclose liens, shall be subject to removal from office as provided in sections 23-2001 to 23-2009.

Sec. 3. Section 1 of this act shall be so interpreted as to effectuate its general purpose, to provide, in the public interest, adequate compensation as therein provided for county attorneys, and to give effect to such salary as soon as same may become operative under the Constitution of the State of Nebraska.

Sec. 4. That original sections 77-1917 and 77-1918, 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.