

LEGISLATURE OF NEBRASKA

ONE HUNDRED SECOND LEGISLATURE

SECOND SESSION

LEGISLATIVE BILL 1069

Introduced by Wightman, 36.

Read first time January 18, 2012

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend sections
2 77-1804, 77-1806, 77-1807, 77-1808, 77-1812, 77-1818,
3 77-1819, 77-1823, and 77-1824, Reissue Revised Statutes
4 of Nebraska; to change provisions relating to tax sales;
5 to authorize grouping of properties and premiums; to
6 harmonize provisions; to provide an operative date; to
7 repeal the original sections; and to outright repeal
8 section 77-1820, Reissue Revised Statutes of Nebraska.
9 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-1804, Reissue Revised Statutes of
2 Nebraska, is amended to read:

3 77-1804 The county treasurer shall cause the list of real
4 property subject to sale and accompanying notice to be published once
5 a week for three consecutive weeks prior to the date of sale,
6 commencing the first week in February, in a legal newspaper and, in
7 counties having more than two hundred fifty thousand inhabitants, in
8 a daily legal newspaper of general circulation, published in the
9 English language in the county, and designated by the county board.
10 The county treasurer shall also cause to be posted in some
11 conspicuous place in his or her office a copy of such notice. The
12 county treasurer shall assess against each description the sum of
13 five dollars to defray the expenses of advertising, which sum shall
14 be added to the total amount due on such real property and be
15 collected in the same manner as taxes are collected. If the county
16 treasurer groups real property for sale pursuant to section 77-1806,
17 the notice shall provide that the parcels may be grouped for sale.

18 Sec. 2. Section 77-1806, Reissue Revised Statutes of
19 Nebraska, is amended to read:

20 77-1806 On the day designated in the notice of sale, the
21 county treasurer shall commence the sale of the real property on
22 which the taxes and charges have not been paid and shall continue the
23 sale from day to day, Sundays and holidays excepted, until each item
24 of real property or so much thereof as is sufficient to pay the taxes
25 and charges thereon, including the cost of advertising, has been sold

1 or offered for sale. The county treasurer may sell properties
2 individually or as a group. If parcels are sold as a group, a
3 separate certificate shall be issued for each item of real property.

4 Sec. 3. Section 77-1807, Reissue Revised Statutes of
5 Nebraska, is amended to read:

6 77-1807 (1) The person who offers to pay the amount of
7 taxes, delinquent interest, and fees due on any real property, in
8 addition to the largest premium in excess of amounts due, shall be
9 the purchaser. The premium shall be credited to the county general
10 fund. ~~due on any real property for the smallest portion of the same~~
11 ~~shall be the purchaser, and when such person designates the smallest~~
12 ~~portion of the real property for which he or she will pay the amount~~
13 ~~of taxes assessed against any such property, the portion thus~~
14 ~~designated shall be considered an undivided portion. If no person~~
15 ~~bids for a less quantity than the whole, the treasurer may sell any~~
16 ~~real property to any one who will take the whole and pay the taxes~~
17 ~~and charges thereon. If the homestead is listed separately as a~~
18 ~~homestead, it shall be sold only for the taxes delinquent thereon.~~

19 (2) The county treasurer shall announce bidding rules at
20 the beginning of the public auction, and such rules shall apply to
21 all bidders throughout the public auction. If the public auction or
22 private sale is conducted using an Internet auction system, the
23 county treasurer shall cause the Internet bidding rules to be posted
24 on the county's web site for two weeks prior to the date of sale. The
25 posted Internet bidding rules shall apply to all bidders throughout

1 the public auction or private sale. The rules shall include, but not
2 be limited to:

3 (a) Determining the order in which tax liens are sold,
4 without regard to the order in which they appear in the published
5 notice of sale;

6 (b) Setting minimum bid increases; and

7 (c) Setting a minimum total of taxes, delinquent
8 interest, and costs per parcel of not more than five hundred dollars,
9 below which premium bids will not be accepted.

10 (3) The sale may be conducted in a round-robin format, by
11 drawing lots, or any other impartial manner deemed by the county
12 treasurer to provide an equal opportunity for all participants to
13 purchase tax liens.

14 Sec. 4. Section 77-1808, Reissue Revised Statutes of
15 Nebraska, is amended to read:

16 77-1808 The person purchasing any real property shall pay
17 to the county treasurer the amount of taxes, interest, and cost
18 thereon, including any premium, which payment may be made in the same
19 funds receivable by law in the payment of taxes. If any purchaser
20 fails to so pay, then the real property shall at once again be
21 offered as if no such sale had been made.

22 Sec. 5. Section 77-1812, Reissue Revised Statutes of
23 Nebraska, is amended to read:

24 77-1812 The county treasurer shall keep a sale book
25 showing in separate columns the number and date of each certificate

1 of sale, the name of the owners or owner if known, the description of
2 the real property, the name of the purchaser, the total amount of
3 taxes and costs for which sold, the amount of premium paid if any,
4 the amount of subsequent taxes paid by the purchaser and date of
5 payment, to whom assigned, and the amount paid therefor, name of
6 person redeeming, date of redemption, total amount paid for
7 redemption, name of person to whom conveyed, and date of deed.

8 Sec. 6. Section 77-1818, Reissue Revised Statutes of
9 Nebraska, is amended to read:

10 77-1818 The purchaser of any real property sold by the
11 county treasurer for taxes shall be entitled to a certificate in
12 writing, describing the real property so purchased, the sum paid, and
13 the time when the purchaser will be entitled to a deed, which
14 certificate shall be signed by the county treasurer in his or her
15 official capacity and shall be presumptive evidence of the regularity
16 of all prior proceedings. The purchaser acquires a perpetual lien of
17 the tax on the real property, and if after the taxes become
18 delinquent he or she subsequently pays any taxes levied on the
19 property, whether levied for any year or years previous or subsequent
20 to such sale, he or she shall have the same lien for them. Each tax
21 lien shall be shown on a single certificate. ~~and may add them to the~~
22 ~~amount paid by him or her in the purchase.~~

23 Sec. 7. Section 77-1819, Reissue Revised Statutes of
24 Nebraska, is amended to read:

25 77-1819 The certificate shall be substantially in the

1 following form: COUNTY TREASURER'S CERTIFICATE OF TAX SALE. State of
 2 Nebraska County, ss: I, treasurer of
 3 the county of, in the State of Nebraska, do hereby
 4 certify that the following described real estate in such county and
 5 state: (describe the same) was, on the day of
 6 20...., duly sold by me in the manner provided by law for the
 7 delinquent taxes for the years(list years)..... thereon,
 8 amounting to dollars, including interest thereon, and
 9 costs allowed by law, and a premium in the amount of,
 10 to for the sum of dollars. I further certify
 11 that unless redemption is made of such real estate in the manner
 12 provided by law, the, heirs or assigns will be entitled to
 13 a deed therefor on and after the day of A.D.
 14 20...., on surrender of this certificate, and compliance with the
 15 provisions required by law.

16 In witness whereof, I have hereunto set my hand
 17 this day of A.D. 20.... .

18 (L.S.), Treasurer.

19 Sec. 8. Section 77-1823, Reissue Revised Statutes of
 20 Nebraska, is amended to read:

21 77-1823 The county treasurer shall charge a ten-dollar
 22 issuance fee for each deed or certificate made by him or her for a
 23 sale of real property for taxes together with the fee of the notary
 24 public or other officer acknowledging the deed. ~~, but any number of~~
 25 ~~items of real property bought by any one person may be included in~~

1 ~~one deed as desired by the purchaser.~~ The issuance fee shall not be
2 required if the tax sale certificate is issued in the name of the
3 county, but the issuance fee is due from the purchaser when the
4 county assigns the certificate to another person. Whenever the county
5 treasurer makes a deed to any real property sold for taxes, he or she
6 shall enter an account thereof in the sale book opposite the
7 description of the real property conveyed.

8 Sec. 9. Section 77-1824, Reissue Revised Statutes of
9 Nebraska, is amended to read:

10 77-1824 The owner or occupant of any real property sold
11 for taxes or any person having a lien thereupon or interest therein
12 may redeem the same at any time before the delivery of tax deed by
13 the county treasurer by paying the county treasurer for the use of
14 such purchaser or his or her heirs or assigns the sum mentioned in
15 his or her certificate, with interest thereon at the rate specified
16 in section 45-104.01, as such rate may from time to time be adjusted
17 by the Legislature, from the date of purchase to date of redemption,
18 together with all other taxes subsequently paid, whether for any year
19 or years previous or subsequent to the sale, and interest thereon at
20 the same rate from date of such payment to date of redemption. The
21 premium collected under section 77-1807 shall be retained by the
22 county, is not collected from the owner or occupant of the real
23 property, and shall not be returned to the tax lien purchaser.

24 Sec. 10. This act becomes operative on January 1, 2014.

25 Sec. 11. Original sections 77-1804, 77-1806, 77-1807,

1 77-1808, 77-1812, 77-1818, 77-1819, 77-1823, and 77-1824, Reissue
2 Revised Statutes of Nebraska, are repealed.

3 Sec. 12. The following section is outright repealed:

4 Section 77-1820, Reissue Revised Statutes of Nebraska.