

LEGISLATURE OF NEBRASKA  
 ONE HUNDRED THIRD LEGISLATURE  
 FIRST SESSION  
**LEGISLATIVE BILL 341**

Final Reading

Introduced by Wightman, 36.

Read first time January 18, 2013

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend sections  
 2 77-1807, 77-1808, 77-1812, 77-1813, 77-1818, 77-1822,  
 3 77-1823, 77-1830, 77-1836, 77-1849, and 77-1936, Reissue  
 4 Revised Statutes of Nebraska, and sections 77-1824,  
 5 77-1824.01, 77-1825, 77-1831, 77-1832, 77-1833, 77-1837,  
 6 and 77-1902, Revised Statutes Cumulative Supplement,  
 7 2012; to change and eliminate provisions relating to tax  
 8 sales for delinquent property taxes; to harmonize  
 9 provisions; to provide an operative date; to repeal the  
 10 original sections; and to outright repeal sections  
 11 77-1820, 77-1926, and 77-1937, Reissue Revised Statutes  
 12 of Nebraska.

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

1           Section 1. Section 77-1807, Reissue Revised Statutes of  
2 Nebraska, is amended to read:

3           77-1807 (1) The person who offers to pay the amount of  
4 taxes, delinquent interest, and costs due on any real property shall  
5 be the purchaser. due on any real property for the smallest portion  
6 of the same shall be the purchaser, and when such person designates  
7 the smallest portion of the real property for which he or she will  
8 pay the amount of taxes assessed against any such property, the  
9 portion thus designated shall be considered an undivided portion. If  
10 no person bids for a less quantity than the whole, the treasurer may  
11 sell any real property to any one who will take the whole and pay the  
12 taxes and charges thereon. If the homestead is listed separately as a  
13 homestead, it shall be sold only for the taxes delinquent thereon.

14           (2) The county treasurer shall announce bidding rules at  
15 the beginning of the public auction, and such rules shall apply to  
16 all bidders throughout the public auction.

17           (3) The sale, if conducted in a round-robin format, shall  
18 be conducted in the following manner:

19           (a) At the commencement of the sale, a count shall be  
20 taken of the number of registered bidders present who want to be  
21 eligible to purchase property. Each registered bidder shall only be  
22 counted once. If additional registered bidders appear at the sale  
23 after the commencement of a round, such registered bidders shall have  
24 the opportunity to participate at the end of the next following  
25 round, if any, as provided in subdivision (e) of this subsection;

1           (b) Sequentially enumerated tickets shall be placed in a  
2 receptacle. The number of tickets in the receptacle for the first  
3 round shall equal the count taken in subdivision (a) of this  
4 subsection, and the number of tickets in the receptacle for each  
5 subsequent round shall equal the number of the count taken in  
6 subdivision (a) of this subsection plus additional registered bidders  
7 as provided in subdivision (e) of this subsection;

8           (c) In a manner determined by the county treasurer,  
9 tickets shall be selected from the receptacle by hand for each  
10 registered bidder whereby each ticket has an equal chance of being  
11 selected. Tickets shall be selected until there are no tickets  
12 remaining in the receptacle;

13           (d) The number on the ticket selected for a registered  
14 bidder shall represent the order in which a registered bidder may  
15 purchase property consisting of one parcel subject to sale from the  
16 list per round; and

17           (e) If property listed remains unsold at the end of a  
18 round, a new round shall commence until all property listed is either  
19 sold or, if any property listed remains unsold, each registered  
20 bidder has consecutively passed on the opportunity to make a  
21 purchase. Registered bidders who are not present when it is their  
22 turn to purchase property shall be considered to have passed on the  
23 opportunity to make a purchase. At the beginning of the second and  
24 any subsequent rounds, the county treasurer shall inquire whether  
25 there are additional registered bidders. If additional registered

1 bidders are present, tickets for each such bidder shall be placed in  
2 a receptacle and selected as provided in subdivisions (b) through (d)  
3 of this subsection. The second and any subsequent rounds shall  
4 proceed in the same manner and purchase order as the last preceding  
5 round, except that any additional registered bidders shall be given  
6 the opportunity to purchase at the end of the round in the order  
7 designated on their ticket.

8 (4) Any property remaining unsold upon completion of the  
9 public auction shall be sold at a private sale pursuant to section  
10 77-1814.

11 (5) A bidder shall (a) register with the county treasurer  
12 prior to participating in the sale, (b) provide proof that it  
13 maintains a registered agent for service of process with the  
14 Secretary of State if the bidder is a foreign corporation, and (c)  
15 pay a twenty-five-dollar registration fee. The fee is not refundable  
16 upon redemption.

17 Sec. 2. Section 77-1808, Reissue Revised Statutes of  
18 Nebraska, is amended to read:

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

25 Sec. 3. Section 77-1812, Reissue Revised Statutes of

1 Nebraska, is amended to read:

2           77-1812 The county treasurer shall keep a ~~sale-book~~  
3 record showing in separate columns the number and date of each  
4 certificate of sale, the name of the owners or owner if known, the  
5 description of the real property, the name of the purchaser, the  
6 total amount of taxes and costs for which sold, the amount of  
7 subsequent taxes paid by the purchaser and date of payment, to whom  
8 assigned, and the amount paid therefor, name of person redeeming,  
9 date of redemption, total amount paid for redemption, name of person  
10 to whom conveyed, and date of deed.

11           Sec. 4. Section 77-1813, Reissue Revised Statutes of  
12 Nebraska, is amended to read:

13           77-1813 On or before the first Monday of April following  
14 the sale of the real property, the county treasurer shall file in the  
15 office of the county clerk a return thereon as the same shall appear  
16 upon the county treasurer's ~~sale-book, record,~~ and such return, duly  
17 certified, shall be evidence of the regularity of the proceedings.

18           Sec. 5. Section 77-1818, Reissue Revised Statutes of  
19 Nebraska, is amended to read:

20           77-1818 The purchaser of any real property sold by the  
21 county treasurer for taxes shall be entitled to a certificate in  
22 writing, describing the real property so purchased, the sum paid, and  
23 the time when the purchaser will be entitled to a deed, which  
24 certificate shall be signed by the county treasurer in his or her  
25 official capacity and shall be presumptive evidence of the regularity

1 of all prior proceedings. Each tax lien shall be shown on a single  
2 certificate. The purchaser acquires a perpetual lien of the tax on  
3 the real property, and if after the taxes become delinquent he or she  
4 subsequently pays any taxes levied on the property, whether levied  
5 for any year or years previous or subsequent to such sale, he or she  
6 shall have the same lien for them and may add them to the amount paid  
7 by him or her in the purchase.

8           Sec. 6. Section 77-1822, Reissue Revised Statutes of  
9 Nebraska, is amended to read:

10           77-1822 The certificate of purchase shall be assignable  
11 by endorsement, and an assignment thereof shall vest in the assignee,  
12 or his or her legal representatives, all the right and title of the  
13 original purchaser. The statement in the treasurer's deed of the fact  
14 of the assignment shall be presumptive evidence thereof. An  
15 assignment shall be recorded by the county treasurer who shall  
16 collect a reassignment fee of ~~ten~~ twenty dollars and issue a new  
17 certificate to the assignee. The fee is not refundable upon  
18 redemption.

19           Sec. 7. 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 twenty-dollar issuance fee for each deed or certificate made by him  
23 or her for a sale of real property for taxes together with the fee of  
24 the notary public or other officer acknowledging the deed., ~~but any~~  
25 ~~number of items of real property bought by any one person may be~~

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

9           Sec. 8. Section 77-1824, Revised Statutes Cumulative  
10 Supplement, 2012, is amended to read:

11           77-1824 The owner or occupant of any real property sold  
12 for taxes or any person having a lien thereupon or interest therein  
13 may redeem the same. ~~For owner-occupied real property, the right of~~  
14 ~~redemption expires forty five days after the date of application for~~  
15 ~~the tax deed, and for all other real property, the~~ The right of  
16 redemption expires when the purchaser files an application for tax  
17 deed with the county treasurer. A redemption shall not be accepted by  
18 the county treasurer, or considered valid, unless received ~~prior to~~  
19 ~~the close of business forty five days after the date of application~~  
20 ~~for the tax deed for owner-occupied real property or prior to the~~  
21 close of business on the day the application for the tax deed is  
22 received by the county treasurer. ~~for other real property.~~ Redemption  
23 shall be accomplished by paying the county treasurer for the use of  
24 such purchaser or his or her heirs or assigns the sum mentioned in  
25 his or her certificate, with interest thereon at the rate specified

1 in section 45-104.01, as such rate may from time to time be adjusted  
2 by the Legislature, from the date of purchase to date of redemption,  
3 together with all other taxes subsequently paid, whether for any year  
4 or years previous or subsequent to the sale, and interest thereon at  
5 the same rate from date of such payment to date of redemption. The  
6 amount due for redemption shall include the issuance fee charged  
7 pursuant to section 77-1823. ~~In addition, if owner-occupied real~~  
8 ~~property is redeemed after the day the purchaser files an application~~  
9 ~~for a tax deed, the owner shall pay a redemption fee equal to twenty~~  
10 ~~percent of all other amounts due.~~

11 Sec. 9. Section 77-1824.01, Revised Statutes Cumulative  
12 Supplement, 2012, is amended to read:

13 77-1824.01 (1) For purposes of sections 77-1801 to  
14 77-1863, owner-occupied real property means real property that is  
15 actually occupied by the record owner of the real property, the  
16 surviving spouse of the record owner, or a minor child of the record  
17 owner on the date of the notice of the application for the tax deed.

18 (2) The determination of owner-occupied real property  
19 shall be made solely by the purchaser. The purchaser's determination  
20 shall be proved by affidavit at the time of the application and shall  
21 be accepted as true and correct by the county treasurer for his or  
22 her determination of statutory compliance with sections 77-1801 to  
23 77-1863. Any person swearing falsely in the affidavit shall be guilty  
24 of perjury and upon conviction thereof shall be punished as provided  
25 by section 28-915.



1           Sec. 10. Section 77-1825, Revised Statutes Cumulative  
2 Supplement, 2012, is amended to read:

3           77-1825 The county treasurer shall enter a memorandum of  
4 redemption of real property in the ~~sales book record~~ and shall give a  
5 receipt therefor to the person redeeming the same, for which the  
6 county treasurer may charge a fee of two dollars. The county  
7 treasurer shall send written notice of redemption, ~~by registered or~~  
8 ~~certified mail~~, to the holder of the county treasurer's certificate  
9 of tax sale by first-class mail if the post office address of the  
10 holder of the certificate is filed in the office of the county  
11 treasurer or by electronic means if previously agreed to by the  
12 parties. The redemption money, ~~including any redemption fee under~~  
13 ~~section 77-1824~~, shall be paid to or upon the order of the holder on  
14 return of the certificate.

15           Sec. 11. Section 77-1830, Reissue Revised Statutes of  
16 Nebraska, is amended to read:

17           77-1830 Any person claiming an undivided part of any real  
18 property sold for taxes may redeem the property on paying such  
19 proportion of the purchase money, interest, costs, and subsequent  
20 taxes as he or she claims of the real property sold. The owner or  
21 occupant of a divided part of any real property sold for taxes or any  
22 person having a lien thereon or interest therein may redeem the  
23 property by paying the taxes separately assessed against such divided  
24 part, together with interest, costs, and subsequent taxes. If no  
25 taxes have been separately assessed against such divided part, then

1 it shall be the duty of the county assessor, upon demand of the owner  
2 or lienholder or upon the demand of the county treasurer, to assess  
3 the divided part and to certify the assessment to the county  
4 treasurer. The owner or lienholder of the divided part may thereupon  
5 redeem the divided part upon the payment to the county treasurer of  
6 such sum so assessed, together with interest thereon, costs, and  
7 subsequent taxes. The county treasurer shall make a proper entry of  
8 such partial redemption in his or her ~~sale book, record,~~ and no deed  
9 thereafter given shall convey a greater interest than that remaining  
10 unredeemed.

11 Sec. 12. Section 77-1831, Revised Statutes Cumulative  
12 Supplement, 2012, is amended to read:

13 77-1831 (1) ~~No~~ Except as otherwise provided in this  
14 section, no purchaser at any sale for taxes or his or her assignees  
15 shall be entitled to a tax deed from the county treasurer for the  
16 real property so purchased unless such purchaser or assignee, at  
17 least three months before applying for the tax deed, serves or causes  
18 to be served a notice that states, after the expiration of at least  
19 three months from the date of service of such notice, the tax deed  
20 will be applied for. In the case of owner-occupied property, no  
21 purchaser at any sale for taxes or his or her assignees shall be  
22 entitled to a tax deed from the county treasurer for the real  
23 property so purchased unless such purchaser or assignee, at least  
24 three months and forty-five days before applying for the tax deed,  
25 serves or causes to be served a notice that states, after the

1 expiration of at least three months and forty-five days from the date  
 2 of service of such notice, the tax deed will be applied for.

3 The notice shall include:

4 ~~(a)~~ (1) The following statement in sixteen-point type:

5 UNLESS YOU ACT YOU WILL LOSE THIS PROPERTY;

6 ~~(b)~~ (2) The date when the purchaser purchased the real  
 7 property sold by the county for taxes;

8 ~~(c)~~ (3) The description of the real property;

9 ~~(d)~~ (4) In whose name the real property was assessed;

10 ~~(e)~~ (5) The amount of taxes represented by the tax sale  
 11 certificate, the year the taxes were levied or assessed, and ~~any~~  
 12 ~~subsequent taxes paid and interest~~ a statement that subsequent taxes  
 13 may have been paid and interest may have accrued as of the date the  
 14 notice is signed by the purchaser; and

15 ~~(f)~~ (6) The following statements:

16 ~~(i)~~ (a) That the issuance of a tax deed is subject to the  
 17 right of redemption under sections 77-1824 to 77-1830;

18 ~~(ii)~~ (b) The right of redemption requires payment to the  
 19 county treasurer, for the use of such purchaser, or his or her heirs  
 20 or assigns, the amount of taxes represented by the tax sale  
 21 certificate for the year the taxes were levied or assessed and any  
 22 subsequent taxes paid and interest accrued as of the date payment is  
 23 made to the county treasurer; and ~~. In addition, if the real property~~  
 24 ~~is owner occupied real property and the redemption occurs after the~~  
 25 ~~day the purchaser files an application for a tax deed, a redemption~~

1 ~~fee equal to twenty percent of all other amounts due must be paid;~~  
2 ~~and~~

3 ~~(iii) The (c) Except as provided for real property that~~  
4 ~~is actually occupied by the record owner of the real property, the~~  
5 ~~surviving spouse of the record owner, or a minor child of the record~~  
6 ~~owner, right of redemption expires at the close of business forty-~~  
7 ~~five days after on the date of application for the tax deed, and a~~  
8 ~~deed may be applied for after the expiration of three months from the~~  
9 ~~date of service of this notice. For real property that is actually~~  
10 ~~occupied by the record owner of the real property, the surviving~~  
11 ~~spouse of the record owner, or a minor child of the record owner, a~~  
12 ~~deed may be applied for after the expiration of three months and~~  
13 ~~forty-five days after the service of this notice. for owner-occupied~~  
14 ~~real property or at the close of business on the day the purchaser~~  
15 ~~files an application for a tax deed with the county treasurer for all~~  
16 ~~other real property.~~

17 ~~(2) In addition to the notice required under subsection~~  
18 ~~(1) of this section, no purchaser of owner-occupied real property at~~  
19 ~~any sale for taxes or his or her assignees shall be entitled to a tax~~  
20 ~~deed from the county treasurer for the real property so purchased~~  
21 ~~unless such purchaser or assignee, upon application for the deed,~~  
22 ~~serves or causes to be served a notice that, after the expiration of~~  
23 ~~forty five days after the date of application for the tax deed, the~~  
24 ~~tax deed will be executed and delivered by the county treasurer~~  
25 ~~unless the owner redeems the real property.~~

1           ~~The notice shall include:~~

2           ~~(a) The date when the purchaser purchased the real~~  
3 ~~property sold by the county for taxes;~~

4           ~~(b) The description of the real property;~~

5           ~~(c) In whose name the real property was assessed;~~

6           ~~(d) The amount of taxes represented by the tax sale~~  
7 ~~certificate, the year the taxes were levied or assessed, and any~~  
8 ~~subsequent taxes paid and interest accrued as of the date the notice~~  
9 ~~is signed by the purchaser plus the amount of the redemption fee; and~~

10           ~~(e) The following statements:~~

11           ~~(i) That the issuance of a tax deed is subject to the~~  
12 ~~right of redemption under sections 77-1824 to 77-1830;~~

13           ~~(ii) The right of redemption requires payment to the~~  
14 ~~county treasurer, for the use of such purchaser, or his or her heirs~~  
15 ~~or assigns, the amount of taxes represented by the tax sale~~  
16 ~~certificate for the year the taxes were levied or assessed and any~~  
17 ~~subsequent taxes paid and interest accrued as of the date payment is~~  
18 ~~made to the county treasurer. In addition, if the real property is~~  
19 ~~owner-occupied real estate and the redemption occurs after the day~~  
20 ~~the purchaser files an application for a tax deed, a redemption fee~~  
21 ~~equal to twenty percent of all other amounts due must be paid; and~~

22           ~~(iii) The right of redemption expires forty five days~~  
23 ~~after the date of application for the tax deed for owner-occupied~~  
24 ~~real property.~~

25           ~~Sec. 13. Section 77-1832, Revised Statutes Cumulative~~

1 Supplement, 2012, is amended to read:

2 77-1832 (1) Service of the notice provided by ~~subsection~~  
3 ~~(1) of section 77-1831 shall be made by:~~

4 (a) Personal or residence service as described in section  
5 25-505.01 upon every person in actual possession or occupancy of the  
6 real property who qualifies as an owner-occupant under section  
7 77-1824.01; or ~~and upon the person in whose name the title to the~~  
8 ~~real property appears of record who can be found in this state; or~~

9 (b) Certified mail, return receipt requested, upon the  
10 person in whose name the title to the real property appears of record  
11 ~~who cannot be found in this state or who cannot be served by personal~~  
12 ~~or residence service~~ to the address where the property tax statement  
13 was mailed and upon every encumbrancer of record in the office of the  
14 register of deeds of the county. Whenever the record of a lien shows  
15 the post office address of the lienholder, notice shall be sent by  
16 certified mail, return receipt requested, to the holder of such lien  
17 at the address appearing of record.

18 ~~(2) Service of the notice pursuant to subsection (2) of~~  
19 ~~section 77-1831 shall be made by certified mail upon the owner of~~  
20 ~~owner-occupied real property.~~

21 ~~(3)-(2)~~ Personal or residence service shall be made by  
22 the county sheriff of the county where service is made or by a person  
23 authorized by section 25-507. The sheriff or other person serving the  
24 notice shall be entitled to the statutory fee prescribed in section  
25 33-117. Within twenty days after the date of request for service of

1 the notice, the person serving the notice of service shall (a) make  
2 proof of service to the person requesting the service and state the  
3 time and place of service including the address if applicable, the  
4 name of the person with whom the notice was left, and the method of  
5 service or (b) return the proof of service with a statement of the  
6 reason for the failure to serve. Failure to make proof of service or  
7 delay in doing so does not affect the validity of the service.

8           Sec. 14. Section 77-1833, Revised Statutes Cumulative  
9 Supplement, 2012, is amended to read:

10           77-1833 The service of ~~notices~~notice provided by section  
11 77-1832 shall be proved by affidavit, and the notice and affidavit  
12 shall be filed and preserved in the office of the county treasurer.  
13 The purchaser or assignee shall also affirm in the affidavit that a  
14 title search was conducted to determine those persons entitled to  
15 notice pursuant to such section. The certified mail return receipt  
16 shall be filed with and accompany the return of service. The  
17 affidavit shall be filed with the application for the tax deed  
18 pursuant to section 77-1837. For each service of such notice, a fee  
19 of one dollar shall be allowed. The amount of such fees shall be  
20 noted by the county treasurer in the ~~sales book~~record opposite the  
21 real property described in the notice and shall be collected by the  
22 county treasurer in case of redemption for the benefit of the holder  
23 of the certificate.

24           Sec. 15. Section 77-1836, Reissue Revised Statutes of  
25 Nebraska, is amended to read:

1           77-1836 If any person is compelled to publish notice in a  
2 newspaper as provided in sections 77-1834 and 77-1835, then before  
3 any person who may have a right to redeem such real property from  
4 such sale is permitted to redeem, he or she shall pay the officer or  
5 person who by law is authorized to receive such redemption money the  
6 amount paid for publishing such notice, for the use of the person  
7 compelled to publish the notice. The fee for such publication shall  
8 not exceed five dollars for each item of real property contained in  
9 such notice. The cost of making such publication shall be noted by  
10 the county treasurer in the ~~sales book record~~ opposite the real  
11 property described in the notice.

12           Sec. 16. Section 77-1837, Revised Statutes Cumulative  
13 Supplement, 2012, is amended to read:

14           77-1837 ~~(1)~~—At any time within ~~six~~ nine months after the  
15 expiration of three years after the date of sale of any real estate  
16 for taxes or special assessments, if such real estate has not been  
17 redeemed, the county treasurer, on application, on production of the  
18 certificate of purchase, and upon compliance with ~~the provisions of~~  
19 sections 77-1801 to 77-1863, shall execute and deliver a deed of  
20 conveyance for the real estate described in such certificate as  
21 provided in this section. The failure of the county treasurer to  
22 issue the deed of conveyance if requested within the timeframe  
23 provided in this section shall not impair the validity of such deed  
24 if there has otherwise been compliance with ~~the provisions of~~  
25 sections 77-1801 to 77-1863.



1           ~~(2) If the tax deed is for owner-occupied real property,~~  
2 ~~the county treasurer shall not execute and deliver the tax deed for~~  
3 ~~forty five days after the time specified in subsection (1) of this~~  
4 ~~section until the right of redemption expires. If the real property~~  
5 ~~is not owner-occupied real property or if forty five days have passed~~  
6 ~~since the time specified in subsection (1) of this section for owner-~~  
7 ~~occupied real property and the right of redemption has expired, the~~  
8 ~~county treasurer shall execute and deliver the tax deed previously~~  
9 ~~executed to the purchaser or his or her heirs or assigns.~~

10           Sec. 17. Section 77-1849, Reissue Revised Statutes of  
11 Nebraska, is amended to read:

12           77-1849 Whenever it shall be made to appear to the  
13 satisfaction of the county treasurer, either before the execution of  
14 a deed for real property sold for taxes, or, if a deed ~~be~~ is returned  
15 by the purchaser, that any tract or lot has been sold which was not  
16 subject to taxation, or upon which the taxes had been paid previous  
17 to the sale, he or she shall make an entry opposite such tract or lot  
18 on the ~~sale book~~ record that the same was erroneously sold, and such  
19 entry shall be evidence of the fact therein stated. In such cases the  
20 purchase money shall be refunded to the purchaser.

21           Sec. 18. Section 77-1902, Revised Statutes Cumulative  
22 Supplement, 2012, is amended to read:

23           77-1902 When land has been sold for delinquent taxes and  
24 a tax sale certificate or tax deed has been issued, the holder of  
25 such tax sale certificate or tax deed may, instead of demanding a

1 deed or, if a deed has been issued, by surrendering the same in  
2 court, proceed in the district court of the county in which the land  
3 is situated to foreclose the lien for taxes represented by the tax  
4 sale certificate or tax deed and all subsequent tax liens thereon,  
5 excluding any lien on real estate for special assessments levied by  
6 any sanitary and improvement district which special assessments have  
7 not been previously offered for sale by the county treasurer, in the  
8 same manner and with like effect as in the foreclosure of a real  
9 estate mortgage, except as otherwise specifically provided by  
10 sections 77-1903 to 77-1917. Such action shall only be brought within  
11 ~~six~~ nine months after the expiration of three years from the date of  
12 sale of any real estate for taxes or special assessments.

13           Sec. 19. Section 77-1936, Reissue Revised Statutes of  
14 Nebraska, is amended to read:

15           77-1936 When any county, city, village, school district,  
16 drainage district, or irrigation district shall have acquired real  
17 estate under such tax foreclosure proceedings, the governing body of  
18 such governmental subdivision or municipal corporation shall have  
19 power to convey any such real estate by a deed signed by the ~~chairman~~  
20 chairperson or other presiding officer of such body, subject to the  
21 right, if any, of any person, persons, firm, corporation, or  
22 governmental body to attack the same by action or proceeding within  
23 the one-year limitation provided in sections ~~77-1933 to 77-1937,~~  
24 77-1934 to 77-1936, for such price as the governing body of any such  
25 governmental subdivision or municipal corporation, in the exercise of

1 good faith, shall determine to be a fair and reasonable price for the  
2 property.

3           Sec. 20. This act becomes operative on January 1, 2015.

4           Sec. 21. Original sections 77-1807, 77-1808, 77-1812,  
5 77-1813, 77-1818, 77-1822, 77-1823, 77-1830, 77-1836, 77-1849, and  
6 77-1936, Reissue Revised Statutes of Nebraska, and sections 77-1824,  
7 77-1824.01, 77-1825, 77-1831, 77-1832, 77-1833, 77-1837, and 77-1902,  
8 Revised Statutes Cumulative Supplement, 2012, are repealed.

9           Sec. 22. The following sections are outright repealed:  
10 Sections 77-1820, 77-1926, and 77-1937, Reissue Revised Statutes of  
11 Nebraska.