

LEGISLATIVE BILL 78

Approved by the Governor March 31, 1975

Introduced by Carsten, 2

AN ACT to amend sections 77-1837 and 77-1902, Reissue Revised Statutes of Nebraska, 1943, relating to taxation; to reduce the period in which a tax deed may be obtained or an action for foreclosure of the lien of a tax sale certificate or tax deed may be brought; to provide for certificates or deeds issued prior to the effective date of this act; and to repeal the original sections.

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

Section 1. 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 ~~three--years~~ ninety days after the expiration of ~~two~~ three years from the date of sale of any real estate for taxes or special assessments, if the same shall not have 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, his 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 the effective date of this act 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. 2. That section 77-1902, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1902. (1) Where 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 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. Such Except as provided in subsection (2) of this section, such action shall only be brought within ~~three--years~~ ninety days after the expiration of 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 the effective date of this act 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. 3. That original sections 77-1837 and 77-1902, Reissue Revised Statutes of Nebraska, 1943, are repealed.