

## LEGISLATIVE BILL 630

Approved by the Governor March 19, 1982

Introduced by Newell, 13

AN ACT relating to land reutilization authorities; to amend sections 77-1913 and 77-3211, Reissue Revised Statutes of Nebraska, 1943; to change provisions relating to cancellation of tax bills as prescribed; 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 77-1913, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1913. The court shall, after the expiration of the time provided in section 77-1903 and on the motion of the plaintiff, examine the proceedings and, if they are found to be correct and if the subsequent taxes have been paid to date, in case the purchaser is not a land reutilization authority or a governmental subdivision of the state, a municipal corporation or an irrigation or drainage district interested in the distribution of the proceeds of the foreclosure sale, make and enter an order of confirmation of the sale, shall direct the disposition of the proceeds of the sale and order the sheriff to make and deliver to the purchasers, without further cost to them, a sheriff's deed for any real estate not redeemed; Provided, however, if a private purchaser at any sale held by the sheriff in tax foreclosure proceedings shall fail to pay the subsequent taxes levied and assessed against the property under foreclosure, any governmental subdivision of the state, municipal corporation or drainage or irrigation district, interested in the distribution of the proceeds of the foreclosure sale, may apply for and have issued to it a certificate of tax sale covering such subsequent taxes in the manner provided by sections 77-1809 and 77-1810, and, upon production of such certificate in the court conducting said foreclosure proceedings, such court may thereupon order confirmation of such foreclosure sale, notwithstanding the private purchaser has failed to pay the subsequent taxes levied and assessed against the property.

Sec. 2. That section 77-3211, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-3211. (1) If, when the sheriff offers the parcels of real estate for sale under the tax foreclosure

laws of this state, there is no bid equal to the full amount of all tax bills included in the judgment, interest, penalties, fees, and costs then due thereon made or received at such sale, the authority shall be deemed to have bid the full amount of all tax bills included in the judgment, interest, penalties, fees, and costs then due, and if no other earlier or later bid be then received by the sheriff as allowed by law in excess of the bid of the authority, then the bid of the authority shall be announced as accepted. The sheriff shall report any such bid or bids so made by the authority in the same way as his or her report of other bids is made.

(2) The authority shall pay, if possible, any penalties, fees, or costs included in the judgment of foreclosure of such parcel of real estate when such parcel is sold or otherwise disposed of by such authority. Upon confirmation by the court of such bid at such sale by such authority, and upon notification by the sheriff, the county treasurer shall mark the tax bills to the date of such confirmation so-bid-by-the-authority as canceled by sale to the authority, and shall take credit for the full amount of such tax bills, including principal amount, interest, penalties, fees, and costs, on his or her books and his or her statements with any other taxing authorities.

Sec. 3. That original sections 77-1913 and 77-3211, Reissue Revised Statutes of Nebraska, 1943, are repealed.

Sec. 4. Since an emergency exists, this act shall be in full force and take effect, from and after its passage and approval, according to law.