

LEGISLATIVE BILL 844

Approved by the Governor March 13, 1990

Introduced by Baack, 47

AN ACT relating to revenue and taxation; to amend section 77-1724, Reissue Revised Statutes of Nebraska, 1943; to change provisions for notice of sale of property taken on distress warrant; and to repeal the original section.
Be it enacted by the people of the State of Nebraska,

Section 1. That section 77-1724, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1724. When any goods and chattels have been taken on any distress warrants, they shall be returned to the owner by the officer having distrained them immediately upon payment of the taxes due with interest and costs, but upon such owner's refusal or neglect to make such payment, or to give a good and sufficient bond for the delivery of the goods and chattels, the officer distraining shall keep them at the expense of the owner and shall give notice of the time and place of their sale within five days after the taking, not less than twice prior to the date of the sale in the same manner as upon execution in justice court provided in section 25-1525 with the first notice given within nine days after the date of the taking. The time of sale shall not be more than twenty days from the day date of taking, but he the officer may adjourn the sale from time to time not exceeding five days in all. In case of adjournment he or she shall put up a notice thereof at the place of sale. Any surplus remaining above the taxes, charges of the keeping the property, and fees for sale, shall be returned to the owner, and the county treasurer shall on demand render an account in writing of the sale and charges.

Sec. 2. That original section 77-1724, Reissue Revised Statutes of Nebraska, 1943, is repealed.