

LEGISLATURE OF NEBRASKA

ONE HUNDRED SECOND LEGISLATURE

SECOND SESSION

**LEGISLATIVE BILL 1093**

Introduced by Hadley, 37.

Read first time January 18, 2012

Committee:

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend section  
2 77-1912, Revised Statutes Cumulative Supplement, 2010; to  
3 change provisions relating to foreclosure proceedings for  
4 delinquent real estate taxes; and to repeal the original  
5 section.  
6 Be it enacted by the people of the State of Nebraska,

1                   Section 1. Section 77-1912, Revised Statutes Cumulative  
2 Supplement, 2010, is amended to read:

3                   77-1912 (1) The sheriff shall sell the real property in  
4 the same manner provided by law for a sale on execution and shall at  
5 once pay the proceeds thereof to the clerk of the district court. Any  
6 governmental subdivision of the state, municipal corporation, or  
7 drainage or irrigation district to which any part of the taxes  
8 included in the decree of foreclosure is due may purchase any real  
9 property sold at sheriff's sale. The provisions of the law for the  
10 protection of the purchasers at tax sales shall apply to purchasers  
11 at foreclosure sales provided for in this section. The sheriff or  
12 officer conducting the sale shall not be entitled to any commission  
13 on the money received and paid out on foreclosure sales provided for  
14 herein.

15                   (2) The sheriff or officer conducting the sale may, for  
16 any cause he or she deems expedient, postpone the sale of all or any  
17 portion of the real property from time to time until it is completed,  
18 and in every such case, notice of postponement shall be given by  
19 public declaration thereof by the sheriff or officer at the time and  
20 place last appointed for the sale. The public declaration of the  
21 notice of postponement shall include the new date, time, and place of  
22 sale. No other notice of the postponed sale need be given unless the  
23 sale is postponed for longer than forty-five days beyond the day  
24 designated in the notice of sale, in which event notice shall be  
25 given in the same manner as the original notice of sale is required

1 to be given.

2           (3) If the real property is not sold for want of bidders,  
3 the sheriff shall postpone the sale or readvertise and again offer  
4 the real property for sale. If two attempts have been made to sell  
5 the real property and it has not been sold for want of bidders and a  
6 land reutilization authority has not been established within the  
7 county, the title may vest in the name of the county. If the county  
8 chooses not to accept title to the property, the sheriff shall offer  
9 the property for sale annually. The sheriff may consolidate or group  
10 such parcels with other parcels not sold for want of bidders or other  
11 parcels subject to sale under this section.

12           Sec. 2. Original section 77-1912, Revised Statutes  
13 Cumulative Supplement, 2010, is repealed.