

LEGISLATURE OF NEBRASKA  
ONE HUNDRED THIRD LEGISLATURE  
SECOND SESSION  
**LEGISLATIVE BILL 697**

Introduced by Larson, 40.

Read first time January 08, 2014

Committee:

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend section  
2 77-1804, Reissue Revised Statutes of Nebraska; to require  
3 publication of a list of tax-delinquent properties as  
4 prescribed; and to repeal the original section.  
5 Be it enacted by the people of the State of Nebraska,

1                   Section 1. Section 77-1804, Reissue Revised Statutes of  
2 Nebraska, is amended to read:

3                   77-1804 (1) The county treasurer shall cause the list of  
4 real property subject to sale and accompanying notice to be published  
5 once a week for three consecutive weeks prior to the date of sale,  
6 commencing the first week in February, in a legal newspaper and, in  
7 counties having more than two hundred fifty thousand inhabitants, in  
8 a daily legal newspaper of general circulation, published in the  
9 English language in the county, and designated by the county board.  
10 The county treasurer shall also cause to be posted in some  
11 conspicuous place in his or her office a copy of such notice. The  
12 treasurer shall assess against each description the sum of five  
13 dollars to defray the expenses of advertising, which sum shall be  
14 added to the total amount due on such real property and be collected  
15 in the same manner as taxes are collected.

16                   (2) The county treasurer shall also forward an electronic  
17 copy of the list of real property subject to sale to the Property Tax  
18 Administrator who shall compile a list for all counties and publish  
19 the compiled list on the web site of the Department of Revenue.

20                   Sec. 2. Original section 77-1804, Reissue Revised  
21 Statutes of Nebraska, is repealed.