

LEGISLATURE OF NEBRASKA  
ONE HUNDRED SEVENTH LEGISLATURE  
SECOND SESSION

**LEGISLATIVE BILL 850**

Introduced by Bostar, 29.

Read first time January 06, 2022

Committee:

- 1 A BILL FOR AN ACT relating to property taxes; to amend sections 77-1739
- 2 and 77-1862, Reissue Revised Statutes of Nebraska; to change
- 3 provisions relating to the cancellation and extinguishment of
- 4 certain delinquent taxes; and to repeal the original sections.
- 5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-1739, Reissue Revised Statutes of Nebraska, is  
2 amended to read:

3 77-1739 All personal property taxes ~~or real estate taxes levied on a~~  
4 ~~mobile home, cabin trailer, manufactured home, or similar property~~  
5 ~~assessed and taxed as improvements to leased land~~ of any taxpayer,  
6 delinquent for more than ten years, shall be canceled upon the payment of  
7 the principal of such taxes, without interest, if all other taxes of such  
8 taxpayer in that county, due subsequent thereto, have been paid in full.

9 Sec. 2. Section 77-1862, Reissue Revised Statutes of Nebraska, is  
10 amended to read:

11 77-1862 (1) Any and all taxes and special assessments, together with  
12 interest, penalty, and costs, levied upon any real property, and any lien  
13 created thereby in this state and due to this state or to any county or  
14 other political subdivision thereof, becoming delinquent in the calendar  
15 year 1943 or any prior year, are hereby released and extinguished  
16 forever.

17 (2) Any and all taxes and special assessments, together with  
18 interest, penalty, and costs, levied upon any real property, ~~except~~  
19 ~~mobile homes, cabin trailers, manufactured homes, or similar property~~  
20 ~~assessed and taxed as improvements to leased land,~~ and any lien created  
21 thereby in this state and due to this state or to any county or other  
22 political subdivision thereof, becoming delinquent in the calendar year  
23 1944, or any subsequent year, are hereby released and extinguished  
24 forever upon the expiration of fifteen years after the date upon which  
25 the tax or special assessment became or shall become delinquent.

26 Sec. 3. Original sections 77-1739 and 77-1862, Reissue Revised  
27 Statutes of Nebraska, are repealed.