

LEGISLATIVE BILL 873

Approved by the Governor March 3, 2010

Introduced by Giese, 17.

FOR AN ACT relating to revenue and taxation; to amend section 77-1716, Reissue Revised Statutes of Nebraska; to require notice of taxes owed on certain property; to eliminate provisions relating to notification of delinquent property taxes; and to repeal the original section.

Be it enacted by the people of the State of Nebraska,

Section 1. Section 77-1716, Reissue Revised Statutes of Nebraska, is amended to read:

77-1716 The county treasurer ~~may~~, shall, at any time prior to January 1 of each year, send a notice to each person on the personal tax roll and each person owing real estate taxes on mobile homes, cabin trailers, manufactured homes, or similar property assessed and taxed as improvements to leased land, advising such taxpayer of the amount of such taxes owed for that year. At any time after May 1 and before September 1 next following, the county treasurer is required to notify by mail any taxpayer, whose personal or real estate tax under this section is delinquent, on account of such taxpayer not having paid the taxes, or the first installment thereof, on May 1, as required by law, of the amount of such delinquent tax. The notice shall also recite that unless the entire tax is paid by September 1, next following, a distress warrant will be issued therefor.

Sec. 2. Original section 77-1716, Reissue Revised Statutes of Nebraska, is repealed.