

LEGISLATURE OF NEBRASKA
ONE HUNDRED SIXTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 28

Introduced by Kolterman, 24.

Read first time January 10, 2019

Committee:

- 1 A BILL FOR AN ACT relating to real property; to authorize damages for
- 2 property taxes and special assessments paid on property lost through
- 3 adverse possession.
- 4 Be it enacted by the people of the State of Nebraska,

1 Section 1. (1) A party who loses title to real property due to a
2 successful claim of adverse possession may be entitled to damages to
3 compensate him or her for part or all of any property taxes and special
4 assessments he or she paid on the real property during the period the
5 prevailing party was in possession of the real property in question as
6 determined by the court.

7 (2) The party who prevails against the holder of record title may:

8 (a) Be required to reimburse such holder for part or all of any
9 property taxes or special assessments levied on the real property during
10 the period the prevailing party was in possession of the real property in
11 question and which are proven by competent evidence to have been paid by
12 such holder; and

13 (b) Pay to the county treasurer of the county in which the real
14 property is located part or all of any property taxes or special
15 assessments levied on the real property after the filing of the adverse
16 possession claim and which remain unpaid at the time judgment on the
17 claim is entered.

18 (3) In determining whether to order reimbursement for property taxes
19 and special assessments paid pursuant to subsection (2) of this section,
20 the court shall consider all the facts and shall order such reimbursement
21 or payment as appears equitable and just.

22 (4) If the real property lost on a successful claim of adverse
23 possession has not been taxed as a separate parcel, the court shall
24 equitably apportion the property taxes and special assessments paid on
25 the portion lost by adverse possession, taking into account the nature
26 and character of the property lost.

27 (5) This section shall not apply to any cause of action arising
28 prior to January 1, 2020.