

LEGISLATIVE BILL 391

Approved by the Governor April 4, 1983

Introduced by H. Peterson, 35

AN ACT relating to revenue and taxation; to amend sections 33-114 and 77-1701, Reissue Revised Statutes of Nebraska, 1943, and section 23-1601, Revised Statutes Supplement, 1982; to provide duties for county treasurers; to provide for collection of special assessments as prescribed; to require delivery of certain statements; to provide an operative date; and to repeal the original sections.

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

Section 1. That section 23-1601, Revised Statutes Supplement, 1982, be amended to read as follows:

23-1601. (1) It shall be the duty of the county treasurer to receive all money belonging to the county, from whatsoever source derived, and all other money which is by law directed to be paid to him or her. All money received by him or her for the use of the county shall be paid out by him or her only on the warrants issued by the county board according to law, except where special provision for the payment thereof is or shall be otherwise made by law.

(2) The county treasurer shall prepare and file the required annual inventory statement of county personal property in his or her custody or possession, as provided in sections 23-346 to 23-350.

(3) The county treasurer shall at the direction of the city or village invest the bond fund money collected for each city or village located within each county. Such bond fund money shall be invested by the county treasurer and any investment income shall accrue to the bond fund. The county treasurer shall notify the city or village when the bonds have been retired.

(4) ~~(3)~~ On or before the fifteenth day of each month, the county treasurer (a) shall pay to each city or village located within such county the amount of all funds collected or received for such city or village the previous calendar month, including bond fund money when requested by any city of the first class under section 16-731, and (b) on forms provided by the Auditor of Public Accounts

shall include with payment, a statement indicating the source of all such funds received or collected, and an accounting of any expense incurred in the collection of ad valorem taxes, except that the Auditor of Public Accounts shall, upon request of a county, approve the use and reproduction of a county's general ledger or other existing forms if such ledger or other forms clearly indicate the sources of all funds received or collected and an accounting of any expenses incurred in the collection of ad valorem taxes.

Sec. 2. That section 33-114, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

33-114. Each county treasurer shall receive for and on behalf of the county for services rendered to other governmental subdivisions and agencies, ~~where~~ when fees for services rendered by him or her are not otherwise specifically provided, the following fees: (1) On all money collected by him or her for each fiscal year, not over six thousand dollars, ten per cent; for all sums over six thousand dollars and not over ten thousand dollars, four per cent; on all sums over ten thousand dollars, two per cent; (2) for the collection of all sums of money, general or bonded, of drainage, irrigation, or natural resources districts, one per cent of such sums so collected; ~~and~~ (3) for the collection of all sums of money for municipal taxes, general or special, including money for bond sinking fund, or bond interest fund ~~or special assessments for municipal improvements~~ and school money, one per cent of the sums so collected; and (4) for the collection of all sums of money for special assessments for municipal improvements, one and one half per cent of the sums collected.

On all sums collected, such percentage shall be allowed but once. In computing the amount collected for the purpose of charging percentage, all sums from whatever fund derived shall be included together, except the school fund. The treasurer shall be paid in the same proportion from the respective funds of the state collected by him or her whether the same be in money or state warrants.

Sec. 3. Any city of the metropolitan, primary, or first class shall have authority to collect the special assessments which it levies and to perform all other necessary functions related thereto including foreclosure. The governing body of any city collecting its own special assessments shall direct that notice that special assessments are due, be mailed or otherwise delivered to the last-known address of the person against whom such special assessments are assessed or to the lending institution or other party responsible for paying such special assessments. Failure to receive such notice shall not relieve the taxpayer from any liability to pay such special assessments and any interest or penalties accrued thereon.

Sec. 4. That section 77-1701, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1701. (1) The county treasurer shall be ex officio county collector of all taxes levied within the county. The county board ~~is authorized to~~ shall direct that a statement of the amount of taxes due and notice that special assessments are due, be mailed or otherwise delivered to the last-known address of the person, firm, association, or corporation against whom such taxes or special assessments are assessed or to the lending institution or other party responsible for paying such taxes or special assessments. Failure to receive such statement or notice shall not relieve the taxpayer from any liability to pay such taxes or special assessments and any interest or penalties accrued thereon. In any county in which a city of the metropolitan class is located, all statements of taxes shall also include notice that special assessments for cutting weeds, removing litter, and demolishing buildings are due.

(2) Notice that special assessments are due shall not be required for special assessments levied by sanitary and improvement districts organized under Chapter 31, article 7, except that such notice may be provided by the county at the discretion of the county board, or by the sanitary and improvement district with the approval of the county board.

Sec. 5. This act shall become operative on January 1, 1984.

Sec. 6. That original sections 33-114 and 77-1701, Reissue Revised Statutes of Nebraska, 1943, and section 23-1601, Revised Statutes Supplement, 1982, are repealed.