

AMENDMENTS TO LB 334

(Amendments to Standing Committee amendments, AM775)

Introduced by Janssen, 15

1           1. Insert the following new sections:

2           Section 1. Section 2-257, Reissue Revised Statutes of  
3 Nebraska, is amended to read:

4           2-257 (1) The county board may, at the time other levies  
5 and assessments for taxation are made and subject to section  
6 77-3443, levy a tax upon all of the taxable property within the  
7 county for the operation of the county agricultural society. The  
8 tax shall be assessed, levied, and collected as other county taxes.  
9 The proceeds of such tax shall be paid by the county treasurer to  
10 the treasurer of the board of directors of such county agricultural  
11 society on or before the fifteenth day of each month or more  
12 frequently as provided in section 77-1759.

13           (2) The county agricultural society may act to exceed the  
14 allocation provided by the county board under section 77-3444, but  
15 if the county agricultural society acts to exceed the allocation,  
16 the total levy shall not exceed three and one-half cents per one  
17 hundred dollars of valuation.

18           Sec. 3. Section 23-1601, Revised Statutes Cumulative  
19 Supplement, 2006, is amended to read:

20           23-1601 (1) It is the duty of the county treasurer to  
21 receive all money belonging to the county, from whatsoever source  
22 derived and by any method of payment provided by section 77-1702,

1 and all other money which is by law directed to be paid to him or  
2 her. All money received by the county treasurer for the use of the  
3 county shall be paid out by him or her only on warrants issued by  
4 the county board according to law, except when special provision  
5 for payment of county money is otherwise made by law.

6 (2) The county treasurer shall prepare and file the  
7 required annual inventory statement of county personal property in  
8 his or her custody or possession as provided in sections 23-346 to  
9 23-350.

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

16 (4) (a) On or before the fifteenth day of each month,  
17 the county treasurer (i) shall pay to each city, village,  
18 school district, ~~and~~ educational service unit, county agricultural  
19 society, and rural or suburban fire protection district, located  
20 within the county the amount of all funds collected or received for  
21 the city, village, school district, ~~and~~ educational service unit,  
22 county agricultural society, and rural or suburban fire protection  
23 district, the previous calendar month, including bond fund money  
24 when requested by any city of the first class under section 16-731,  
25 and (ii) on forms provided by the Auditor of Public Accounts, shall  
26 include with the payment a statement indicating the source of all  
27 such funds received or collected and an accounting of any expense

1 incurred in the collection of ad valorem taxes, except that the  
2 Auditor of Public Accounts shall, upon request of a county, approve  
3 the use and reproduction of a county's general ledger or other  
4 existing forms if such ledger or other forms clearly indicate the  
5 sources of all funds received or collected and an accounting of any  
6 expenses incurred in the collection of ad valorem taxes.

7 (b) If all such funds received or collected are less than  
8 twenty-five dollars, the county treasurer may hold such funds until  
9 such time as they are equal to or exceed twenty-five dollars. In no  
10 case shall such funds be held by the county treasurer longer than  
11 six months.

12 (5) Notwithstanding subsection (4) of this section, the  
13 county treasurer of any county in which a city of the metropolitan  
14 class or a Class V school district is located shall pay to the city  
15 of the metropolitan class and to the Class V school district on a  
16 weekly basis the amount of all current year funds as they become  
17 available for the city or the school district.

18 Sec. 5. Section 35-509, Reissue Revised Statutes of  
19 Nebraska, is amended to read:

20 35-509 (1) The board of directors shall have the power  
21 and duty to determine a general fire protection and rescue policy  
22 for the district and shall annually fix the amount of money for  
23 the proposed budget statement as may be deemed sufficient and  
24 necessary in carrying out such contemplated program for the ensuing  
25 fiscal year, including the amount of principal and interest upon  
26 the indebtedness of the district for the ensuing year. After the  
27 adoption of the budget statement, the president and secretary of

1 the district shall request the amount of tax to be levied which  
2 the district requires for the adopted budget statement for the  
3 ensuing year to the proper county board on or before August 1  
4 of each year. Such board shall levy a tax not to exceed ten and  
5 one-half cents on each one hundred dollars upon the taxable value  
6 of all the taxable property in such district when the district is  
7 a rural or suburban fire protection district, for the maintenance  
8 of the fire protection district for the fiscal year as provided by  
9 law, plus such levy as is authorized to be made under subdivision  
10 (13) of section 35-508, all such levies being subject to section  
11 77-3443. The tax shall be collected as other taxes are collected  
12 in the county, deposited with the county treasurer, and placed to  
13 the credit of the rural or suburban fire protection district so  
14 authorizing the same ~~to be paid to the secretary-treasurer of such~~  
15 ~~district as is provided for by subsection (3) of this section or to~~  
16 on or before the fifteenth day of each month or more frequently as  
17 provided in section 77-1759 or be remitted to the county treasurer  
18 of the county in which the greatest portion of the valuation of  
19 the district is located as is provided for by subsection (2) of  
20 this section. For purposes of section 77-3443, the county board of  
21 the county in which the greatest portion of the valuation of the  
22 district is located shall approve the levy.

23 (2) All such taxes collected or received for the district  
24 by the treasurer of any other county than the one in which the  
25 greatest portion of the valuation of the district is located shall  
26 be remitted to the treasurer of the county in which the greatest  
27 portion of the valuation of the district is located at least

1 quarterly. All such taxes collected or received shall be placed to  
2 the credit of such district in the treasury of the county in which  
3 the greatest portion of the valuation of the district is located.

4 ~~(3) It shall be the duty of the secretary-treasurer of~~  
5 ~~the district to apply for and receive from the county treasurer~~  
6 ~~of the county in which collected or from the county treasurer of~~  
7 ~~the county in which the greatest portion of the valuation of the~~  
8 ~~district is located, if such district is located in more than~~  
9 ~~one county, all money to the credit of the rural or suburban~~  
10 ~~fire protection district or collected for the same by such county~~  
11 ~~treasurer, upon an order of the treasurer countersigned by the~~  
12 ~~president of such district. The money shall be paid out upon~~  
13 ~~warrants drawn upon the secretary-treasurer by authority of the~~  
14 ~~board of directors of the district bearing the signature of the~~  
15 ~~secretary-treasurer and the countersignature of the president of~~  
16 ~~the rural or suburban fire protection district.~~

17 ~~(4) (3)~~ In no case shall the amount of tax levy exceed  
18 the amount of funds to be received from taxation according to the  
19 adopted budget statement of the district.

20 Sec. 101. On or before March 19 of each year, each  
21 county assessor shall conduct a systematic inspection and review  
22 by class or subclass of a portion of the taxable real property  
23 parcels in the county for the purpose of achieving uniform and  
24 proportionate valuations and assuring that the real property record  
25 data accurately reflects the property. The county assessor shall  
26 adjust the value of all other taxable real property parcels by  
27 class or subclass in the county so that the value of all real

1 property is uniform and proportionate. The county assessor shall  
2 determine the portion to be inspected and reviewed each year to  
3 assure that over a four-year period all parcels of real property in  
4 the county have been inspected and reviewed.

5           2. On page 6, line 25, after the semicolon insert "four  
6 copies to the Tax Equalization and Review Commission;".

7           3. On page 7, lines 22 and 23, strike "the Tax  
8 Equalization and Review Commission," and show as stricken.

9           4. On page 40, line 8, after "duties" insert "through  
10 June 30, 2007"; and in lines 9 and 11 and 12, strike "directives,  
11 guidelines, policies, procedures,".

12           5. On page 102, lines 8 to 10, strike the old matter  
13 and reinstate the stricken matter and after the reinstated  
14 "Administrator" insert "made before July 1, 2007, and decisions  
15 made by the Tax Commissioner regarding property valuation,  
16 exemption, or taxation made on or after July 1, 2007".

17           6. On page 116, line 20, strike the new language and  
18 insert "Property Tax Administrator as the chief administrative  
19 officer of the property assessment division of the Department of  
20 Revenue.".

21           7. On page 119, line 18, strike "23-1611," and insert  
22 "2-257, 23-1611, 35-509,".

23           8. On page 120, line 2, after the first comma insert  
24 "23-1601,"; and in line 11 strike "77-707,".

25           9. Renumber the remaining sections and correct internal  
26 references accordingly.