

LEGISLATIVE BILL 762

Approved by the Governor March 28, 2005

Introduced by Engel, 17; Stuthman, 22; Wehrbein, 2

AN ACT relating to county government; to amend section 77-1501, Reissue Revised Statutes of Nebraska, and section 23-1302, Revised Statutes Supplement, 2004; to provide for appointments by the county clerk as prescribed; and to repeal the original sections.

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

Section 1. Section 23-1302, Revised Statutes Supplement, 2004, is amended to read:

23-1302. It shall be the general duty of the county clerk:

(1) To record in a book provided for that purpose all proceedings of the board. If the county clerk or his or her deputy is unable to be present for any proceeding of the board, the county clerk may appoint a designee to record such proceedings;

(2) To make regular entries of its resolutions and decisions in all questions concerning the raising of money;

(3) To countersign all warrants issued by the board and signed by its chairperson;

(4) To preserve and file all accounts acted upon by the board, with its action thereon, and perform such special duties as are required by law. Such special duties do not include budget-making duties performed under section 23-906. In a county having a county comptroller, all accounts acted upon by the board shall remain on file in the office of such comptroller; and the county clerk shall certify to the county treasurer as of June 15 and December 15 of each year the total amount of unpaid claims of the county; and

(5) To prepare and file with the county board the annual inventory statement of county personal property in his or her custody and possession, and to perform the duties enjoined upon him or her by sections 23-346 to 23-350.

Sec. 2. Section 77-1501, Reissue Revised Statutes of Nebraska, is amended to read:

77-1501. The county board shall constitute the county board of equalization. The county board of equalization shall fairly and impartially equalize the values of all items of real property in the county so that all real property is assessed uniformly and proportionately.

The county assessor shall attend all meetings of the county board of equalization when such meetings pertain to the assessment or exemption of real and personal property. The county treasurer or designated county official pursuant to section 23-186 shall attend all meetings of the county board of equalization involving the exemption of motor vehicles from the motor vehicle tax. All records of the county assessor's office shall be available for the inspection and consideration of the county board of equalization. The county clerk, deputy, or designee pursuant to section 23-1302 shall attend all meetings of the county board of equalization and shall make a record of the proceedings of the county board of equalization.

Sec. 3. Original section 77-1501, Reissue Revised Statutes of Nebraska, and section 23-1302, Revised Statutes Supplement, 2004, are repealed.