

AMENDMENTS TO LB 814

Introduced by Revenue.

1 1. Strike original section 1 and insert the following new
2 sections:

3 Section 1. Section 77-1704.02, Reissue Revised Statutes
4 of Nebraska, is amended to read:

5 77-1704.02 (1) Any county treasurer shall accept payments
6 of five hundred dollars or more for the partial discharge of
7 current or delinquent real property taxes, personal property taxes,
8 or both or any charges for interest, publication, penalties, or
9 other charges by reason of the delinquency of such taxes. Such
10 partial payment shall be in an amount of at least five hundred
11 dollars unless the partial payment is for the remaining obligation.
12 The county treasurer shall distribute partial payments to the
13 entities levying taxes on the property in proportion to the total
14 amount of taxes levied on the property by each entity levying
15 taxes on such property. Partial payment shall stop the accumulation
16 of interest with regard to the amount of payment made. Partial
17 payments for delinquent taxes shall be applied to the oldest
18 delinquencies first. Partial payment of delinquent taxes shall not
19 affect any collection procedure that is underway or available to
20 the county until the delinquency is fully satisfied.

21 ~~(1)~~ (2) Any county board may pass a resolution to allow
22 payments for the of amounts less than five hundred dollars for
23 the partial discharge of current or delinquent real property

1 taxes, personal property taxes, or both or any charges for
2 interest, publication, penalties, or other charges by reason of
3 the delinquency of such taxes to be held in escrow by the
4 county treasurer or may contract with another party to hold such
5 payments in escrow. Upon passage of such a resolution or such
6 other effective date as the resolution may provide, the county
7 treasurer shall accept payments in accordance with the resolution
8 or any subsequent amendments thereto and hold such amounts until
9 the accumulated payments are sufficient to pay at least one-half
10 the taxes currently due on the property or the full amount of
11 delinquency and any interest, penalties, or other charges due to
12 the delinquency. The resolution of the county board may require
13 a minimum, limited, or periodic payment amount as a condition
14 for acceptance of payments to be held in escrow. The resolution
15 may also require that an escrow agreement be executed between the
16 person making payment and the county treasurer as a condition for
17 accepting payments.

18 ~~(2)~~ (3) Payments held in escrow under this section may be
19 held in a designated bank account or may be commingled with other
20 county funds. Such amounts are the property of the person making
21 payment and shall be held in trust for the benefit of such person
22 and be accounted for with respect to the property for which the
23 current or delinquent taxes are to be paid. The county may pay
24 interest on amounts held in escrow at a rate to be determined by
25 the county board or may retain any interest received. Upon sale
26 of the property, any amounts held in escrow with respect to that
27 property shall be returned to the person that made the payment or

1 applied as directed by such person.

2 ~~(3)~~ (4) Payments held in escrow for payment of delinquent
3 taxes shall be applied to the oldest delinquencies first. Payments
4 held in escrow for payment of delinquent taxes shall not affect any
5 collection procedure that is underway or available to the county
6 until the delinquency is fully satisfied.

7 Sec. 3. Section 77-1719.03, Revised Statutes Cumulative
8 Supplement, 2006, is amended to read:

9 77-1719.03 In any case ~~where~~ in which any distress
10 warrant includes taxes for one year or more, the sheriff may,
11 in his or her discretion, accept partial payment and shall pay
12 the same, as received, to the county treasurer, who shall accept
13 the same and receipt the sheriff therefor. ~~Pursuant to section~~
14 ~~77-1704.02, the~~ The county treasurer may accept the partial payment
15 and hold such amounts until the accumulated payments are sufficient
16 to pay the full amount of the delinquency for one year and any
17 interest, penalties, or other charges due to the delinquency. in
18 the manner provided in section 77-1704.02. Notwithstanding any
19 partial payment, the sheriff shall make levy and return thereof, on
20 the distress warrant, as required by law.

21 2. On page 4, line 23, strike "by September 1, next
22 following" and insert "on or before the first Monday of March after
23 the tax becomes delinquent".

24 3. On page 6, line 2, after the second comma insert "and
25 section 77-1719.03, Revised Statutes Cumulative Supplement, 2006,".

26 4. Renumber the remaining sections accordingly.