

AMENDMENTS TO LB 965

Introduced by Raikes, 25.

1           1. Insert the following new sections:

2           Sec. 17. Section 77-1704.02, Reissue Revised Statutes of  
3 Nebraska, is amended to read:

4           77-1704.02 (1) Any county treasurer shall accept payments  
5 of five hundred dollars or more for the partial discharge of  
6 current or delinquent real property taxes, personal property taxes,  
7 or both or any charges for interest, publication, penalties, or  
8 other charges by reason of the delinquency of such taxes. Such  
9 partial payment shall be in an amount of at least five hundred  
10 dollars unless the partial payment is for the remaining obligation.  
11 The county treasurer shall distribute partial payments to the  
12 entities levying taxes on the property in proportion to the total  
13 amount of taxes levied on the property by each entity levying  
14 taxes on such property. Partial payment shall stop the accumulation  
15 of interest with regard to the amount of payment made. Partial  
16 payments for delinquent taxes shall be applied to the oldest  
17 delinquencies first. Partial payment of delinquent taxes shall not  
18 affect any collection procedure that is underway or available to  
19 the county until the delinquency is fully satisfied.

20           ~~(1)~~ (2) Any county board may pass a resolution to allow  
21 payments for the of amounts less than five hundred dollars for  
22 the partial discharge of current or delinquent real property  
23 taxes, personal property taxes, or both or any charges for

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

17 ~~(2)~~ (3) Payments held in escrow under this section may be  
18 held in a designated bank account or may be commingled with other  
19 county funds. Such amounts are the property of the person making  
20 payment and shall be held in trust for the benefit of such person  
21 and be accounted for with respect to the property for which the  
22 current or delinquent taxes are to be paid. The county may pay  
23 interest on amounts held in escrow at a rate to be determined by  
24 the county board or may retain any interest received. Upon sale  
25 of the property, any amounts held in escrow with respect to that  
26 property shall be returned to the person that made the payment or  
27 applied as directed by such person.

1           ~~(3)~~ (4) Payments held in escrow for payment of delinquent  
2 taxes shall be applied to the oldest delinquencies first. Payments  
3 held in escrow for payment of delinquent taxes shall not affect any  
4 collection procedure that is underway or available to the county  
5 until the delinquency is fully satisfied.

6           Sec. 18. Section 77-1716, Reissue Revised Statutes of  
7 Nebraska, is amended to read:

8           77-1716 The county treasurer ~~may~~, shall, at any time  
9 prior to January 1 of each year, send by mail to the last-known  
10 address a notice to each person on the personal tax roll and each  
11 person owing real estate taxes on mobile homes, cabin trailers,  
12 manufactured homes, or similar property assessed and taxed as  
13 improvements to leased land, advising such taxpayer of the amount  
14 of such taxes owed for that year. At any time after ~~May 1~~ and  
15 ~~before September 1 next following~~, on or before May 15 in counties  
16 with more than one hundred thousand inhabitants, as of the last  
17 federal decennial census, or on or before June 15 in all other  
18 counties, the county treasurer is required to notify by mail, at  
19 the last-known address, any taxpayer, whose personal or real estate  
20 tax under this section is delinquent, on account of such taxpayer  
21 not having paid the taxes, or the first installment thereof, on  
22 ~~May 1~~, or before such dates, as required by law, of the amount  
23 of such delinquent tax. The delinquency notice shall also recite  
24 that unless the entire tax is paid by September 1, next following,  
25 a distress warrant will be issued therefor. One dollar shall be  
26 charged by the county treasurer as a cost to the taxpayer to defray  
27 the cost of sending the delinquency notice. The failure of the

1 taxpayer to receive the notice shall not affect the validity of the  
2 distress warrant.

3           Sec. 19. Section 77-1719.03, Revised Statutes Cumulative  
4 Supplement, 2006, is amended to read:

5           77-1719.03 In any case ~~where~~ in which any distress  
6 warrant includes taxes for one year or more, the sheriff may,  
7 in his or her discretion, accept partial payment and shall pay  
8 the same, as received, to the county treasurer, who shall accept  
9 the same and receipt the sheriff therefor. Pursuant to section  
10 ~~77-1704.02,~~ the The county treasurer may accept the partial payment  
11 and hold such amounts until the accumulated payments are sufficient  
12 to pay the full amount of the delinquency for one year and any  
13 interest, penalties, or other charges due to the delinquency. in  
14 the manner provided in section 77-1704.02. Notwithstanding any  
15 partial payment, the sheriff shall make levy and return thereof, on  
16 the distress warrant, as required by law.

17           Sec. 20. Except for delinquent taxes on mobile homes,  
18 cabin trailers, manufactured homes, or similar property assessed  
19 and taxed as improvements to leased land, the county treasurer  
20 shall, at any time on or before May 15 in counties with more than  
21 one hundred thousand inhabitants, as of the last federal decennial  
22 census, or on or before June 15 in all other counties, notify by  
23 mail, at the last-known address, any taxpayer whose real estate  
24 tax is delinquent, on account of such taxpayer not having paid the  
25 taxes, or the first installment thereof, on or before such dates,  
26 as required by law, of the amount of such delinquent tax. The  
27 notice shall also recite that unless the entire tax is paid on or

1 before the first Monday of March after the tax becomes delinquent,  
2 the real estate will be sold or foreclosed on as provided by law  
3 in order to pay the delinquent real estate taxes. One dollar shall  
4 be charged by the county treasurer as a cost to the taxpayer to  
5 defray the cost of sending the delinquency notice. The failure of  
6 the taxpayer to receive the notice shall not affect the validity of  
7 a sale under Chapter 77, article 18.

8           Sec. 23. Section 77-1802, Reissue Revised Statutes of  
9 Nebraska, is amended to read:

10           77-1802 (1) The county treasurer shall, not less than  
11 four nor more than six weeks prior to the first Monday of March  
12 in each year, make out a list of all real property subject to  
13 sale and the amount of all delinquent taxes against each item,  
14 describing the property as it is described on the tax list, with an  
15 accompanying notice stating that so much of such property described  
16 in the list as may be necessary for that purpose will, on the first  
17 Monday of March next thereafter, be sold by such county treasurer  
18 at public auction at his or her office for the taxes, interest, and  
19 costs thereon.

20           (2) The county treasurer shall also notify by mail, at  
21 the last-known address, each owner of the real property subject  
22 to sale the amount of all delinquent taxes against each item,  
23 describing the property as it is described on the tax list with an  
24 accompanying notice stating that so much of such property described  
25 in the list as may be necessary for that purpose will, on the first  
26 Monday of March next thereafter, be sold by such county treasurer  
27 at public auction at his or her office for taxes, interest, and

1 costs thereon.

2                   2. Renumber the remaining sections and correct internal

3 references and the repealer accordingly,