

LEGISLATURE OF NEBRASKA
ONE HUNDREDTH LEGISLATURE
FIRST SESSION
LEGISLATIVE BILL 206
FINAL READING

Introduced by Friend, 10

Read first time January 9, 2007

Committee: Urban Affairs

A BILL

1 FOR AN ACT relating to cities of the metropolitan class; to amend
2 sections 14-553 and 14-554, Reissue Revised Statutes
3 of Nebraska, and section 14-1821, Revised Statutes
4 Cumulative Supplement, 2006; to change and eliminate
5 provisions regarding the city treasurer; to eliminate the
6 requirement of county treasurer serving as ex officio
7 city treasurer; to repeal the original sections; and
8 to outright repeal sections 14-551, 14-552, and 14-561,
9 Reissue Revised Statutes of Nebraska, and section 14-555,
10 Revised Statutes Cumulative Supplement, 2006.
11 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 14-553, Reissue Revised Statutes of
2 Nebraska, is amended to read:

3 14-553 The city treasurer of a city of the metropolitan
4 class shall be a member of the finance department of such city and
5 shall give bond in an amount as required by the finance director
6 of such city. The treasurer shall be liable on his or her bond
7 for the safekeeping and proper disbursement of all funds and money
8 of the city collected or received by him or her. ~~and for all~~
9 ~~taxes and assessments not collected by him whenever such taxes or~~
10 ~~assessments remain uncollected by reason of any neglect of duty,~~
11 ~~want of diligence,~~ or failure on his part to comply with the laws
12 and ordinances relating to the collection thereof. He or she shall
13 keep his or her books and accounts in such manner as the city
14 council may prescribe and in such manner as to show the amount
15 of money collected by him or her from all sources, the condition
16 of each fund into which the same has been placed, and the items
17 of disbursement thereof. The books so kept shall at all times be
18 opened to inspection, within reasonable hours, by the comptroller,
19 the city council or persons designated by the city council. The
20 treasurer shall give every person paying money into the city
21 treasury a receipt therefor and keep the duplicate thereof, which
22 receipt shall specify the date of payment, the amount thereof,
23 and upon what account paid, and he shall also file copies of such
24 receipts with the comptroller on the day the same are issued. He
25 shall at the end of each month, and more often if required, render

1 an account to the city council through the comptroller showing the
2 state of the treasury at the date of such account, the balance of
3 money therein, and the several balances to the credit of each fund,
4 including funds created by bond issues. He shall accompany such
5 account with a statement of all money received into the treasury
6 and on what account received. He shall show all warrants redeemed
7 and paid by him together with vouchers, and shall deliver the same
8 to the comptroller who shall file such with the account of the
9 treasurer in the comptroller's office upon every day of settlement.
10 He shall return warrants paid by him marked paid, together with
11 a list thereof stating number and amount of each. The treasurer
12 shall register all warrants presented for payment and not paid for
13 want of funds. Whenever funds accrue in his hands sufficient to
14 pay warrants so registered in the order of registration, he shall
15 give notice thereof by public advertisement for three days in the
16 official newspaper, describing the warrants desired to be redeemed
17 sufficiently to enable certification thereof, and thereafter all
18 interest upon warrants so called shall cease. The treasurer shall
19 keep a registry of all warrants redeemed during the year, the
20 number, date, and amount thereof, the fund from which paid, the
21 person to whom paid, and the time of payment.

22 Sec. 2. Section 14-554, Reissue Revised Statutes of
23 Nebraska, is amended to read:

24 14-554 (1) The county in which any city of the
25 metropolitan class is located shall receive as full compensation

1 ~~for collection and disbursement of all funds of such city~~ an amount
2 equal to one percent of all money collected from taxation by the
3 county for such city. Such fee shall be paid monthly out of the
4 general funds of the city.

5 (2) Such county shall receive as full compensation for
6 the collection and disbursement of all money from taxation and
7 pursuant to section 77-3523 coming to the board of education an
8 amount equal to one percent thereof, to be paid out of the general
9 fund.

10 (3) Such county shall receive as full compensation for
11 the collection and disbursement of the funds of the metropolitan
12 utilities district an amount equal to one percent of all money
13 collected by the county treasurer.

14 ~~(4) The county treasurer, as ex officio city treasurer,~~
15 ~~shall receive as additional salary and compensation for the~~
16 ~~performance of his or her duty as such officer the sum of one~~
17 ~~thousand dollars per annum from the city to be payable quarterly~~
18 ~~from the funds of the city.~~

19 Sec. 3. Section 14-1821, Revised Statutes Cumulative
20 Supplement, 2006, is amended to read:

21 14-1821 To assist in the defraying of all character of
22 expense of the authority and to such extent as in its discretion
23 and judgment may be necessary, the board shall annually certify a
24 tax request for the fiscal year commencing on the following January
25 1. Such tax request shall not exceed in any one year ten cents

1 on each one hundred dollars on the taxable value of the taxable
2 property in the city of the metropolitan class or taxable property
3 in any county in which such city is located, adjacent county,
4 or city or village located within such counties served by the
5 authority. The board shall by resolution, on or before September 20
6 of each year, certify such tax request to the city council of such
7 city and the governing board of any county in which such city is
8 located, adjacent county, or city or village located within such
9 counties served by the authority. Such county, city, or village
10 is hereby authorized to cause such tax to be levied and to be
11 collected as are other taxes by the treasurer of such city or
12 village or county treasurer as ~~ex officio treasurer of the city~~
13 ~~in which the city is situated or in his or her official capacity~~
14 ~~as county treasurer~~ and paid over by him or her to the treasurer
15 of such board subject to the order of such board and subject to
16 section 77-3443. If in any year the full amount so certified and
17 collected is not needed for the current purposes of such authority,
18 the balance shall be credited to reserves of such authority to be
19 used for acquisition of necessary property and equipment.

20 Sec. 4. Original sections 14-553 and 14-554, Reissue
21 Revised Statutes of Nebraska, and section 14-1821, Revised Statutes
22 Cumulative Supplement, 2006, are repealed.

23 Sec. 5. The following sections are outright repealed:
24 Sections 14-551, 14-552, and 14-561, Reissue Revised Statutes
25 of Nebraska, and section 14-555, Revised Statutes Cumulative

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1 Supplement, 2006.