

LEGISLATIVE BILL 206

Approved by the Governor February 14, 2007

Introduced by Friend, 10

FOR AN ACT relating to cities of the metropolitan class; to amend sections 14-553 and 14-554, Reissue Revised Statutes of Nebraska, and section 14-1821, Revised Statutes Cumulative Supplement, 2006; to change and eliminate provisions regarding the city treasurer; to eliminate the requirement of county treasurer serving as ex officio city treasurer; to repeal the original sections; and to outright repeal sections 14-551, 14-552, and 14-561, Reissue Revised Statutes of Nebraska, and section 14-555, Revised Statutes Cumulative Supplement, 2006.

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

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

14-553 The city treasurer of a city of the metropolitan class shall be a member of the finance department of such city and shall give bond in an amount as required by the finance director of such city. The treasurer shall be liable on his or her bond for the safekeeping and proper disbursement of all funds and money of the city collected or received by him or her. ~~and for all taxes and assessments not collected by him whenever such taxes or assessments remain uncollected by reason of any neglect of duty, want of diligence, or failure on his part to comply with the laws and ordinances relating to the collection thereof. He or she shall keep his or her books and accounts in such manner as the city council may prescribe and in such manner as to show the amount of money collected by him or her from all sources, the condition of each fund into which the same has been placed, and the items of disbursement thereof. The books so kept shall at all times be opened to inspection, within reasonable hours, by the comptroller, the city council or persons designated by the city council. The treasurer shall give every person paying money into the city treasury a receipt therefor and keep the duplicate thereof, which receipt shall specify the date of payment, the amount thereof, and upon what account paid, and he shall also file copies of such receipts with the comptroller on the day the same are issued. He shall at the end of each month, and more often if required, render an account to the city council through the comptroller showing the state of the treasury at the date of such account, the balance of money therein, and the several balances to the credit of each fund, including funds created by bond issues. He shall accompany such account with a statement of all money received into the treasury and on what account received. He shall show all warrants redeemed and paid by him together with vouchers, and shall deliver the same to the comptroller who shall file such with the account of the treasurer in the comptroller's office upon every day of settlement. He shall return warrants paid by him marked paid, together with a list thereof stating number and amount of each. The treasurer shall register all warrants presented for payment and not paid for want of funds. Whenever funds accrue in his hands sufficient to pay warrants so registered in the order of registration, he shall give notice thereof by public advertisement for three days in the official newspaper, describing the warrants desired to be redeemed sufficiently to enable certification thereof, and thereafter all interest upon warrants so called shall cease. The treasurer shall keep a registry of all warrants redeemed during the year, the number, date, and amount thereof, the fund from which paid, the person to whom paid, and the time of payment.~~

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

14-554 (1) The county in which any city of the metropolitan class is located shall receive as full compensation ~~for collection and disbursement of all funds of such city~~ an amount equal to one percent of all money collected from taxation by the county for such city. Such fee shall be paid monthly out of the general funds of the city.

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

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

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

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

14-1821 To assist in the defraying of all character of expense of the authority and to such extent as in its discretion and judgment may be necessary, the board shall annually certify a tax request for the fiscal year commencing on the following January 1. Such tax request shall not exceed in any one year ten cents on each one hundred dollars on the taxable value of the taxable property in the city of the metropolitan class or taxable property in any county in which such city is located, adjacent county, or city or village located within such counties served by the authority. The board shall by resolution, on or before September 20 of each year, certify such tax request to the city council of such city and the governing board of any county in which such city is located, adjacent county, or city or village located within such counties served by the authority. Such county, city, or village is hereby authorized to cause such tax to be levied and to be collected as are other taxes by the treasurer of such city or village or county treasurer as ex officio treasurer of the city in which the city is situated or in his or her official capacity as county treasurer and paid over by him or her to the treasurer of such board subject to the order of such board and subject to section 77-3443. If in any year the full amount so certified and collected is not needed for the current purposes of such authority, the balance shall be credited to reserves of such authority to be used for acquisition of necessary property and equipment.

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

Sec. 5. The following sections are outright repealed: Sections 14-551, 14-552, and 14-561, Reissue Revised Statutes of Nebraska, and section 14-555, Revised Statutes Cumulative Supplement, 2006.