

LEGISLATURE OF NEBRASKA

ONE HUNDRED FIRST LEGISLATURE

FIRST SESSION

LEGISLATIVE BILL 475

Introduced by Stuthman, 22.

Read first time January 20, 2009

Committee: Government, Military and Veterans Affairs

A BILL

1 FOR AN ACT relating to county comptrollers; to amend sections
2 23-131, 23-135, 23-906, and 23-1302, Reissue Revised
3 Statutes of Nebraska; to eliminate the position of
4 county comptroller; to harmonize provisions; to repeal
5 the original sections; and to outright repeal sections
6 23-1401, 23-1402, 23-1403, 23-1404, 23-1405, and 23-1407,
7 Reissue Revised Statutes of Nebraska.
8 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 23-131, Reissue Revised Statutes of
2 Nebraska, is amended to read:

3 23-131 (1) Upon the allowance of any claim or account
4 against the county, the county board shall direct the county clerk
5 to draw a warrant upon the county treasurer in payment thereof. The
6 warrant shall be signed by the chairperson of the county board,
7 except as hereinafter provided, and countersigned by the county
8 clerk. Warrants may also be issued as provided in section 23-1303.
9 All warrants payable to officers or employees of the county and
10 claims or accounts allowed in full shall be delivered by the county
11 clerk upon completion of entries so required in the warrant and
12 distribution records of the officer in charge of such records. If
13 a claim or account is not allowed in full, the warrant shall not
14 be delivered to the party until the time for taking an appeal has
15 expired and, if such appeal be taken, then not until the appeal has
16 been determined.

17 (2) Jurors in the district courts shall, immediately upon
18 the completion of their services, be entitled to a statement under
19 seal from the clerk of the court wherein their services were
20 rendered, certifying the amount due them for service as jurors
21 in such court. Upon presentation of the certified statement to
22 the county clerk, the county clerk shall immediately issue a
23 warrant upon the county general fund for the amount due as shown
24 by the certified statement. Before delivery of the warrant, the
25 county clerk shall deduct therefrom the amount of any delinquent

1 personal taxes then due from the juror. ~~7 except that in a county~~
2 ~~having a county comptroller, the county board shall direct the~~
3 ~~comptroller to draw the warrant, and the warrant shall be executed~~
4 ~~as provided in this section, except that it shall be countersigned~~
5 ~~and issued by the comptroller.~~ If the county clerk ~~or the county~~
6 ~~comptroller~~ is unable to issue the warrant to the jurors because
7 of insufficient funds, a record of the date of presentation of the
8 certified statements, together with the names and addresses of the
9 jurors, shall be made by the county clerk ~~or the county comptroller~~
10 and the amount due thereon shall draw interest until there are
11 sufficient funds upon which to draw and pay the warrants, whereupon
12 each juror shall be immediately notified by registered letter,
13 return receipt requested, that upon presentation of a certified
14 statement for juror's fee, a warrant will be drawn therefor with
15 interest, less whatever delinquent personal taxes are then due from
16 him or her.

17 Sec. 2. Section 23-135, Reissue Revised Statutes of
18 Nebraska, is amended to read:

19 23-135 (1) All claims against a county shall be filed
20 with the county clerk within ninety days from the time when any
21 materials or labor, which form the basis of the claims, have
22 been furnished or performed, except that (a) the fees of jurors
23 serving in the district courts shall be paid as provided for
24 in section 23-131, (b) payment may be approved as provided in
25 subsection (2) of this section, and (c) payments may be made as

1 provided in subsection (3) of this section. The county board may
2 authorize procedures whereby claims may be filed electronically.
3 The electronic filing shall include the following: Information
4 with respect to the person filing the claim, the basis of the
5 claim, the amount of the claim, the date of the claim, and any
6 other information the county board may require. The county clerk
7 shall keep records of each electronic claim. The records shall
8 be accessible for public viewing in either electronic or printed
9 format.

10 (2) A county board may by resolution, which resolution
11 constitutes a claim pursuant to subsection (1) of section 23-1303,
12 approve the payment for a particular piece of personal property
13 prior to the receipt of such property by the county. A county board
14 may by resolution approve the payment for a particular piece of
15 real or personal property at the auction at which such property is
16 sold if the resolution states the maximum amount which the county
17 may bid for the particular piece of real or personal property.

18 (3) The county board may pay in advance of services being
19 rendered if it is pursuant to a contract entered into with the
20 state. Such contract shall meet the requirements of the Interlocal
21 Cooperation Act.

22 (4) When the claim of any person against the county is
23 disallowed in whole or in part by the county board, such person
24 may appeal from the decision of the board to the district court of
25 such county by causing a written notice to be served on the county

1 clerk within twenty days after making such decision and executing
2 a bond to such county, with sufficient security, to be approved by
3 the county clerk, conditioned for the faithful prosecution of such
4 appeal and the payment of all costs that shall be adjudged against
5 the appellant. Upon the disallowance of any claim, the county clerk
6 shall notify the claimant, his or her agent, or his or her attorney
7 in writing of the fact within five days after such disallowance.
8 Notice mailed within such time shall be deemed sufficient. ~~In a~~
9 ~~county with a county comptroller,~~ all claims shall be filed with
10 ~~the comptroller and not with the county clerk.~~ The comptroller
11 shall keep records of each electronic claim. The records shall
12 be accessible for public viewing in either electronic or printed
13 format. When an appeal is taken, it shall be the duty of the county
14 clerk to immediately notify the county comptroller of such appeal.

15 Sec. 3. Section 23-906, Reissue Revised Statutes of
16 Nebraska, is amended to read:

17 23-906 In each county the finance committee of the county
18 board shall constitute the budget-making authority unless the
19 board, in its discretion, designates or appoints one of its own
20 members, ~~or the county comptroller,~~ the county manager, or other
21 qualified person as the budget-making authority. If he or she will
22 accept the appointment, another county official may be appointed as
23 the budget-making authority. For the performance of this additional
24 responsibility, the county official accepting the appointment may
25 receive such additional salary as fixed by the county board.

1 On or before August 1, the budget-making authority shall
2 prepare a county budget document, in the form required by sections
3 23-904 and 23-905, for the fiscal year and transmit the document to
4 the county board.

5 A summary of the budget, in the form required by section
6 23-905, showing for each fund (1) the requirements, (2) the
7 outstanding warrants, (3) the operating reserve to be maintained,
8 (4) the cash on hand at the close of the preceding fiscal year, (5)
9 the revenue from sources other than taxation, (6) the amount to be
10 raised by taxation, and (7) the amount raised by taxation in the
11 preceding fiscal year, together with a notice of a public hearing
12 to be had with respect to the budget before the county board, shall
13 be published once at least five days before the date of hearing in
14 some legal newspaper published and of general circulation in the
15 county or, if no such legal newspaper is published, in some legal
16 newspaper of general circulation in the county.

17 Sec. 4. Section 23-1302, Reissue Revised Statutes of
18 Nebraska, is amended to read:

19 23-1302 It shall be the general duty of the county clerk:

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

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

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

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

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

16 Sec. 5. Original sections 23-131, 23-135, 23-906, and
17 23-1302, Reissue Revised Statutes of Nebraska, are repealed.

18 Sec. 6. The following sections are outright repealed:
19 Sections 23-1401, 23-1402, 23-1403, 23-1404, 23-1405, and 23-1407,
20 Reissue Revised Statutes of Nebraska.