

LEGISLATIVE BILL 112

Approved by the Governor February 15, 2013

Introduced by McGill, 26; Ashford, 20; Karpisek, 32; Krist, 10.

FOR AN ACT relating to cities and villages; to amend sections 16-317, 16-318, 17-605, 17-606, and 19-1101, Reissue Revised Statutes of Nebraska; to change powers and duties of the clerk and treasurer as prescribed; to harmonize provisions; and to repeal the original sections.

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

Section 1. Section 16-317, Reissue Revised Statutes of Nebraska, is amended to read:

16-317 The city clerk shall have the custody of all laws and ordinances, and shall keep a correct journal of the proceedings of the council. After ~~After~~ ~~Provided~~, that after the period of time specified by the State Records Administrator pursuant to ~~sections 84-1201 to 84-1220~~, the Records Management Act, the city clerk may transfer such journal of the proceedings of the council to the State Archives of the Nebraska State Historical Society, for permanent preservation. He shall also keep a record of all outstanding bonds against the city, showing the number and amount of each, for and to whom said bonds were issued, and when any bonds are purchased, or paid, or canceled, said record shall show the fact. In his annual report he shall describe particularly the bonds issued and sold during the year, and the terms of sale, with every item of expense thereof. He or she shall also perform such other duties as may be required by the ordinances of the city. He shall also make at the end of each month a report showing the amount appropriated to each fund, and the whole amount of warrants drawn thereon.

Sec. 2. Section 16-318, Reissue Revised Statutes of Nebraska, is amended to read:

16-318 (1) The treasurer shall be required to give bond or evidence of equivalent insurance of not less than twenty-five thousand dollars, or he or she may be required to give bond in double the sum of money estimated by the city council at any time to be in his or her hands belonging to the city. The treasurer and school district, and he ~~or she~~ shall be the custodian of all money belonging to the corporation. The city council shall pay the actual premium of the bond or insurance coverage of such treasurer.

(2) The treasurer shall keep a separate account of each fund or appropriation and the debts and credits belonging thereto. He or she shall give every person paying money into the treasury a receipt therefor, specifying date of payment and on what account paid. He or she shall also file copies of such receipts, except tax receipts, with his or her monthly reports, and he or she shall at the end of every month, and as often as may be requested, render an account to the city council, under oath, showing the state of the treasury at the date of such account, the amount of money remaining in each fund and the amount paid therefrom, and the balance of money in the treasury. He ~~or she~~ The treasurer shall also accompany such account with a statement of all receipts and disbursements, together with all warrants redeemed and paid by him or her, which warrants, with all vouchers held by him or her, shall be filed with his or her account in the clerk's office. He or she shall produce and show all funds shown by such report to be on hand, or satisfy the council or its committee that he or she has such funds in his or her custody or under his or her control. If the treasurer fails to render his or her account within twenty days after the end of the month, or by a later date established by the council, the mayor with the consent of the council may consider this failure as cause to remove the treasurer from office.

(3) The treasurer shall keep a record of all outstanding bonds against the city, showing the number and amount of each bond, for and to whom the bonds were issued, and the date upon which any bond is purchased, paid, or canceled. He or she shall accompany the annual statement submitted pursuant to section 19-1101 with a description of the bonds issued and sold in that year and the terms of sale, with every item of expense thereof.

(4) The treasurer may employ and appoint a delinquent tax collector, who shall be allowed a ~~percent~~ percentage upon his or her collections to be fixed by the council, not to exceed the fees allowed by law to the county treasurer for like services. Upon ~~and upon~~ taxes collected by such delinquent tax collector, the ~~city~~ treasurer shall receive no fees.

(5) ~~The city~~ treasurer shall prepare all ~~paving and curbing tax~~ special assessment lists and shall collect all ~~paving and curbing taxes~~ special assessments.

Sec. 3. Section 17-605, Reissue Revised Statutes of Nebraska, is amended to read:

17-605 The city or village clerk shall have the custody of all laws and ordinances, and shall keep a correct journal of the proceedings of the council or board of trustees. After ~~After~~ ~~Provided~~, that after the period of time specified by the State Records Administrator pursuant to ~~sections 84-1201 to 84-1220,~~ the Records Management Act, the city or village clerk may transfer such journal of the proceedings of the council or board of trustees to the State Archives of the Nebraska State Historical Society, for permanent preservation. He shall also keep a record of all outstanding bonds against the city or village, showing the number and amount of each, for and to whom the said bonds were issued, and when any bonds are purchased or paid or canceled said record shall show the fact, and in his annual report he shall describe particularly the bonds issued and sold during the year, and the terms of sale, with every item of expense thereof. He or she shall also perform such other duties as may be required by the ordinances of the city.

Sec. 4. Section 17-606, Reissue Revised Statutes of Nebraska, is amended to read:

17-606 (1) The treasurer of each city and village shall be the custodian of all money belonging to the corporation. He or she shall keep a separate account of each fund or appropriation and the debts and credits belonging thereto. He or she shall give every person paying money into the treasury a receipt therefor, specifying the date of payment and on what account paid. He or she shall also file copies of such receipts with his or her monthly reports, and he or she shall, at the end of every month, and as often as may be required, render an account to the city council or board of trustees, under oath, showing the state of the treasury at the date of such account and the balance of money in the treasury. He or she shall also accompany such accounts with a statement of all receipts and disbursements, together with all warrants redeemed and paid by him or her, which warrants, with any and all vouchers held by him or her, shall be filed with his or her account in the clerk's office. If the treasurer fails to render his or her account within twenty days after the end of the month, or by a later date established by the governing body, the mayor in a city of the second class or the chairperson of the village board with the advice and consent of the trustees may use this failure as cause to remove the treasurer from office.

(2) The treasurer shall keep a record of all outstanding bonds against the city or village, showing the number and amount of each bond, for and to whom the bonds were issued, and the date upon which any bond is purchased, paid, or canceled. He or she shall accompany the annual statement submitted pursuant to section 19-1101 with a description of the bonds issued and sold in that year and the terms of sale, with every item of expense thereof.

Sec. 5. Section 19-1101, Reissue Revised Statutes of Nebraska, is amended to read:

19-1101 ~~It shall be the duty of the~~ The treasurer of each ~~village or city having~~ city or village that has a population of not more than one hundred thousand ~~to~~ inhabitants shall prepare and publish annually within sixty days ~~following~~ after the close of its municipal fiscal year a statement of the receipts and expenditures ~~by~~ of funds of the city or village or city for the preceding fiscal year. The statement shall also include the information required by subsection (3) of section 16-318 or subsection (2) of section 17-606. Not more than the legal rate provided for in section 33-141 shall be charged and paid for such publication.

Sec. 6. Original sections 16-317, 16-318, 17-605, 17-606, and 19-1101, Reissue Revised Statutes of Nebraska, are repealed.