

LEGISLATURE OF NEBRASKA
ONE HUNDRED FIFTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 237

Introduced by Erdman, 47.

Read first time January 11, 2017

Committee: Government, Military and Veterans Affairs

- 1 A BILL FOR AN ACT relating to official bonds; to amend sections 11-107
- 2 and 23-1601, Reissue Revised Statutes of Nebraska; to change filing
- 3 requirements for school districts; to harmonize provisions; and to
- 4 repeal the original sections.
- 5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 11-107, Reissue Revised Statutes of Nebraska, is
2 amended to read:

3 11-107 The official bonds of all county, precinct and township
4 officers shall be approved by the county board, except the official bonds
5 of the county commissioners or supervisors, which shall be approved by
6 the county judge. All such bonds shall be filed and recorded in the
7 office of the county clerk, except the bonds of the county clerk and
8 members of the county board, which shall be filed and recorded in the
9 office of the county judge. The official bond of a school district
10 treasurer must be approved by the president and secretary, and filed in
11 the school district office ~~office of the treasurer of the county~~.

12 Sec. 2. Section 23-1601, Reissue Revised Statutes of Nebraska, is
13 amended to read:

14 23-1601 (1) It is the duty of the county treasurer to receive all
15 money belonging to the county, from whatsoever source derived and by any
16 method of payment provided by section 77-1702, and all other money which
17 is by law directed to be paid to him or her. All money received by the
18 county treasurer for the use of the county shall be paid out by him or
19 her only on warrants issued by the county board according to law, except
20 when special provision for payment of county money is otherwise made by
21 law.

22 (2) The county treasurer shall prepare and file the required annual
23 inventory statement of county personal property in his or her custody or
24 possession as provided in sections 23-346 to 23-350.

25 (3) The county treasurer, at the direction of the city or village,
26 shall invest the bond fund money collected for each city or village
27 located within each county. The bond fund money shall be invested by the
28 county treasurer and any investment income shall accrue to the bond fund.
29 The county treasurer shall notify the city or village when the bonds have
30 been retired.

31 (4)(a) On or before the fifteenth day of each month, the county

1 treasurer (i) shall pay to each city, village, school district,
2 educational service unit, county agricultural society, and rural or
3 suburban fire protection district located within the county the amount of
4 all funds collected or received for the city, village, school district,
5 educational service unit, county agricultural society, and rural or
6 suburban fire protection district the previous calendar month, including
7 bond fund money when requested by any city of the first class under
8 section 16-731, and (ii) on forms provided by the Auditor of Public
9 Accounts, shall include with the payment a statement indicating the
10 source of all such funds received or collected and an accounting of any
11 expense incurred in the collection of ad valorem taxes, except that the
12 Auditor of Public Accounts shall, upon request of a county, approve the
13 use and reproduction of a county's general ledger or other existing forms
14 if such ledger or other forms clearly indicate the sources of all funds
15 received or collected and an accounting of any expenses incurred in the
16 collection of ad valorem taxes.

17 (b) If all such funds received or collected are less than twenty-
18 five dollars, the county treasurer may hold such funds until such time as
19 they are equal to or exceed twenty-five dollars. In no case shall such
20 funds be held by the county treasurer longer than six months.

21 (c) If a school district treasurer has not filed an official bond in
22 the school district office pursuant to section 11-107 or evidence of
23 equivalent insurance coverage, the county treasurer may hold funds
24 collected or received for the school district until such time as the bond
25 or evidence of equivalent insurance coverage has been filed.

26 (5) Notwithstanding subsection (4) of this section, the county
27 treasurer of any county in which a city of the metropolitan class or a
28 Class V school district is located shall pay to the city of the
29 metropolitan class and to the Class V school district on a weekly basis
30 the amount of all current year funds as they become available for the
31 city or the school district.

1 Sec. 3. Original sections 11-107 and 23-1601, Reissue Revised
2 Statutes of Nebraska, are repealed.