

## LEGISLATIVE BILL 122

Approved by the Governor February 28, 1995

Introduced by Matzke, 47

AN ACT relating to county treasurers; to amend section 23-1601, Reissue Revised Statutes of Nebraska; to provide for payments to school districts; and to repeal the original section.

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

Section 1. Section 23-1601, Reissue Revised Statutes of Nebraska, is amended to read:

23-1601. (1) It ~~shall be~~ is the duty of the county treasurer to receive all money belonging to the county, from whatsoever source derived, and all other money which is by law directed to be paid to him or her. All money received by ~~him or her~~ the county treasurer for the use of the county shall be paid out by him or her only on ~~the~~ warrants issued by the county board according to law, except ~~where~~ when special provision for the payment ~~thereof~~ of county money is ~~or shall be~~ otherwise made by law.

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

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

(4) On or before the fifteenth day of each month, the county treasurer (a) shall pay to each city or village and school district located within ~~such~~ the county the amount of all funds collected or received for ~~such~~ the city or village and school district the previous calendar month, including bond fund money when requested by any city of the first class under section 16-731, and (b) on forms provided by the Auditor of Public Accounts, shall include with payment, a statement indicating the source of all such funds received or collected, and an accounting of any expense incurred in the collection of ad valorem taxes, except that the Auditor of Public Accounts shall, upon request of a county, approve the use and reproduction of a county's general ledger or other existing forms if such ledger or other forms clearly indicate the sources of all funds received or collected and an accounting of any expenses incurred in the collection of ad valorem taxes.

Sec. 2. Original section 23-1601, Reissue Revised Statutes of Nebraska, is repealed.