

March 26, 1996

LB 1273A, 1320, 1321

SENATOR CROSBY: You've heard the motion to advance LB 1273A to E & R for engrossing. All in favor say aye. Opposed no. It is advanced.

CLERK: LB 1321. Senator.

SENATOR CROSBY: LE 1321.

CLERK: No E & Rs. Senator Hartnett would move to amend. Senator, I have AM4081 in front of me. (See page 1496 of the Legislative Journal.)

SENATOR CROSBY: Senator Hartnett on the amendment.

SENATOR HARTNETT: Madam Chairman, and so forth, this amendment was originally introduced as LB 1320, heard by the Revenue Committee and advanced to General File with no dissenting votes. No one appeared to testify in opposition to the bill. This amendment is a form of the original bill, plus the committee amendments adopted by the Revenue Committee. It is introduced to address a problem about foreclosures of liens for a special assessment levied by sanitary improvement districts. In sanitary improvement districts, special assessments are generally levied at the time of the formation of SIDs, but are not paid until the lots have sold, sometimes later, years later. While other taxes are generally paid on time, the special assessment can sit unpaid in technical delinquency for several years. This bill would authorize the SID to control any action of lots resulting from unpaid special assessment...and that's what enables the SID to keep out speculators and retain financial and physical integrity of a district and development as a whole. This amendment would separate out special assessments from a general grant of authority to county treasurers to sell real estate on which taxes are not purveyed as provided by law. Section 1 is, sale for delinquent special assessments could not occur unless the sale was requested by the SID which levied the special assessment. The county treasurer would still be authorized to sell property for delinquent property taxes at any appropriate time, but the sale of delinquent special assessments alone would not occur, except at the request of the SID which originally levied the special assessment. Section 2 would exclude from closure action by the county attorney any lien...unpaid special levy by an SID if the property had not been previously offered by sale by the county