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February 3, 2005 LB 18

introduced, to say, look, you know that rule that you adopted with respect to property taxes on real estate? That would work for personal property taxes as well. We have money that's paid for past personal property taxes that go to the county sheriff as part of the delinquency on personal property taxes under a distress warrant. And maybe we should allow them to match the current statutes with respect to partial payment of real estate taxes by allowing partial payment of personal property taxes. Under the bill, the sheriff is to hold such partial payments until enough is accumulated to pay one-half the amount currently due, or the full amount of any delinquent taxes. words, you know, that half year or the full year for delinquent taxes. That was in the bill. What we did in the committee was to make this bill permissive rather than mandatory. counties brought it as if it was mandatory. This would make it permissive, because the skill, ability, and accounting resources may vary by county. Secondly, it did say that we were going to move the language from where the counties who brought us this language had it, to a different section of law. And lastly, we said, look, the money comes to the county sheriff to accept the partial payment, it will be held by the treasurer, the treasurer will retain these delinquent taxes for up to one year, but -- and they'll retain them because they aren't completely paid up--but at the end of one year, they will be distributed to the local governments, rather than waiting for all the delinquent taxes. Because what happens now is, the money gets to the county treasurer, and it languishes there until all the taxes are paid, and then the schools, the NRDs, and all the rest of the political subdivisions, get their money. This says, treasurers, you can hold the money up to one year for back taxes, but at that point, distribute the money out to the political subdivisions, get the schools their money in that time frame, even if it's only been a partial payment up until then. And in fact, I've described the committee So that's LB 18. But that's the introduction to the bill. amendments as well. And its source is NACO.

SENATOR CUDABACK: Thank you, Senator Landis. You may open on the committee amendments to LB 18.

SENATOR LANDIS: I see that...according to my notes, that I