LEGISLATIVE BILL 949

Introduced by Friesen, 34.

Read first time January 10, 2022

Committee: Revenue

1  A BILL FOR AN ACT relating to revenue and taxation; to amend section
2  77-1701, Reissue Revised Statutes of Nebraska; to change provisions
3  relating to tax statements; and to repeal the original section.
4  Be it enacted by the people of the State of Nebraska,
Section 1. Section 77-1701, Reissue Revised Statutes of Nebraska, is amended to read:

77-1701 (1) The county treasurer shall be ex officio county collector of all taxes levied within the county. The county board shall designate a county official to mail or otherwise deliver a statement of the amount of taxes due and a notice that special assessments are due, to the last-known address of the person, firm, association, or corporation against whom such taxes or special assessments are assessed or to the lending institution or other party responsible for paying such taxes or special assessments. Such statement shall clearly indicate, for each political subdivision, the levy rate and the amount of taxes due as the result of principal or interest payments on bonds issued by the political subdivision and shall show such rate and amount separate from any other levy. Beginning with tax year 2000, when taxes on real property are delinquent for a prior year, the county treasurer shall indicate this information on the current year tax statement in bold letters. The information provided shall inform the taxpayer that delinquent taxes and interest are due for the prior year or years and shall indicate the specific year or years for which such taxes and interest remain unpaid. The language shall read "Back Taxes and Interest Due For", followed by numbers to indicate each year for which back taxes and interest are due. Failure to receive such statement or notice shall not relieve the taxpayer from any liability to pay such taxes or special assessments and any interest or penalties accrued thereon. In any county in which a city of the metropolitan class is located, all statements of taxes shall also include notice that special assessments for cutting weeds, removing litter, and demolishing buildings are due. In every other county, all statements of taxes shall include the following language: Please check with the county to determine if special assessments are due.

(2) Notice that special assessments are due shall not be required for special assessments levied by sanitary and improvement districts.
organized under Chapter 31, article 7, except that such notice may be
provided by the county at the discretion of the county board or by the
sanitary and improvement district with the approval of the county board.

(3) A statement of the amount of taxes due and a notice that special
assessments are due shall not be required to be mailed or otherwise
delivered pursuant to subsection (1) of this section if the total amount
of the taxes and special assessments due is less than two dollars.
Failure to receive the statement or notice shall not relieve the taxpayer
from any liability to pay the taxes or special assessments but shall
relieve the taxpayer from any liability for interest or penalties. Taxes
and special assessments of less than two dollars shall be added to the
amount of taxes and special assessments due in subsequent years and shall
not be considered delinquent until the total amount is two dollars or
more.

Sec. 2. Original section 77-1701, Reissue Revised Statutes of
Nebraska, is repealed.