

## LEGISLATIVE BILL 85

Approved by the Governor March 10, 1997

Introduced by Schellpeper, 18

AN ACT relating to county government; to amend section 23-1601, Revised Statutes Supplement, 1996; to change duties of county treasurers; and to repeal the original section.

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

Section 1. Section 23-1601, Revised Statutes Supplement, 1996, is amended to read:

23-1601. (1) It 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 the county treasurer for the use of the county shall be paid out by him or her only on warrants issued by the county board according to law, except when special provision for payment of county money is 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, 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 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)(a) On or before the fifteenth day of each month, the county treasurer ~~(a)~~ (i) shall pay to each city or village and school district located within the county the amount of all funds collected or received for 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)~~ (ii) on forms provided by the Auditor of Public Accounts, shall include with the 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.

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

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

Sec. 2. Original section 23-1601, Revised Statutes Supplement, 1996, is repealed.