

## LEGISLATIVE BILL 287

Approved by the Governor February 24, 1999

Introduced by Wickersham, 49

AN ACT relating to political subdivisions; to amend sections 23-1601 and 79-1225, Reissue Revised Statutes of Nebraska, and section 77-1759, Revised Statutes Supplement, 1998; to change provisions relating to the collection and distribution of tax proceeds; to provide duties; to harmonize provisions; and to repeal the original sections.

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 is the duty of the county treasurer to receive all money belonging to the county, from whatsoever source derived and by any method of payment provided by section 77-1702, 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 (i) shall pay to each city, ~~or~~ village, ~~and~~ school district, and educational service unit located within the county the amount of all funds collected or received for the city, ~~or~~ village, school district, and educational service unit ~~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 (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. Section 77-1759, Revised Statutes Supplement, 1998, is amended to read:

77-1759. The county treasurer shall report and pay over the amount of tax and special assessments due to towns, districts, cities, villages, all other taxing units, corporations, and persons, collected by him or her, when demanded by the proper authorities or persons. Upon a demand, one payment shall be for the funds collected or received during the previous calendar month and shall be paid not later than the fifteenth of the following month. A second demand may be made prior to the fifteenth of the month on taxes and special assessments collected or received, during the first fifteen days of the month. The second demand shall be paid not later than the last day of the month.

Sec. 3. Section 79-1225, Reissue Revised Statutes of Nebraska, is amended to read:

79-1225. After the adoption of its budget statement, the board for each educational service unit may levy a tax in the amount which it requires under its adopted budget statement to be received from taxation. The levy shall be subject to the limits established by section 77-3442. The tax may

exceed the limit by up to five-tenths cent on each one hundred dollars of such valuation in order to carry out the purposes of section 79-1233. The amount of such levy shall be certified by the secretary of the educational service unit board to the county board of equalization of each county in which any part of the geographical area of the educational service unit is located on or before September 20 of each year. Such tax shall be levied and assessed in the same manner as other property taxes and entered on the books of the county treasurer. The proceeds of such tax, as collected, shall be remitted to the treasurer of the board ~~not less frequently than once each month on or before the fifteenth day of each month or more frequently as provided in section 77-1759.~~

Sec. 4. Original sections 23-1601 and 79-1225, Reissue Revised Statutes of Nebraska, and section 77-1759, Revised Statutes Supplement, 1998, are repealed.