

LEGISLATURE OF NEBRASKA  
 ONE HUNDRED THIRD LEGISLATURE  
 FIRST SESSION  
**LEGISLATIVE BILL 29**

Introduced by Hadley, 37.

Read first time January 10, 2013

Committee:

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend sections  
 2 77-1616 and 77-1710, Reissue Revised Statutes of  
 3 Nebraska; to provide a duty for county treasurers  
 4 relating to recording tax assessments and collections; to  
 5 eliminate provisions relating to tax lists and a  
 6 controlling account; to harmonize provisions; to repeal  
 7 the original sections; and to outright repeal section  
 8 77-1615, Revised Statutes Cumulative Supplement, 2012.  
 9 Be it enacted by the people of the State of Nebraska,

1                   Section 1. Section 77-1616, Reissue Revised Statutes of  
2 Nebraska, is amended to read:

3                   77-1616 The tax list shall be completed by the county  
4 assessor and delivered to the county treasurer on or before November  
5 22. At the same time the county assessor or county clerk shall  
6 transmit a warrant, which warrant shall be signed by the county  
7 assessor or county clerk and shall in general terms command the  
8 treasurer to collect taxes therein mentioned according to law. No  
9 informality therein, and no delay in the transmitting of the same  
10 after the time above specified, shall affect the validity of any  
11 taxes or sales, or other proceedings for the collection of taxes as  
12 provided for in this chapter. Whenever it shall be discovered that  
13 the warrant provided for in this section was not at the proper time  
14 attached to any tax list, or was not transmitted as herein provided  
15 for any preceding year or years, in the hands of the county  
16 treasurer, the county assessor shall forthwith attach or transmit  
17 such warrant, which shall be in the same form and have the same force  
18 and effect as if it had been attached to such tax list, or  
19 transmitted as herein provided, before the delivery thereof to the  
20 county treasurer.

21                   Sec. 2. Section 77-1710, Reissue Revised Statutes of  
22 Nebraska, is amended to read:

23                   77-1710 Whenever any taxes are paid, the county treasurer  
24 shall enter on the tax lists, opposite the description of real estate  
25 or personal property whereon the same was levied, the word "paid",

1 together with the date of such payment, and the name of the person  
2 paying the same, which entry shall be prima facie evidence of such  
3 payment. The county treasurer shall maintain a record of the total  
4 tax assessed and monthly total tax collections.

5           Sec. 3. Original sections 77-1616 and 77-1710, Reissue  
6 Revised Statutes of Nebraska, are repealed.

7           Sec. 4. The following section is outright repealed:  
8 Section 77-1615, Revised Statutes Cumulative Supplement, 2012.