

LEGISLATURE OF NEBRASKA  
ONE HUNDRED FIFTH LEGISLATURE  
FIRST SESSION

**LEGISLATIVE BILL 414**

Introduced by Kolterman, 24.

Read first time January 13, 2017

Committee:

1 A BILL FOR AN ACT relating to retirement; to amend sections 24-702,  
2 24-703, 25-2804, 33-103, 33-103.01, 33-106, 33-106.02, 33-123,  
3 33-124, 33-125, 33-126.02, 33-126.03, and 33-126.06, Reissue Revised  
4 Statutes of Nebraska; to provide for an employer contribution as  
5 prescribed under the Judges Retirement Act; to change the amount and  
6 distribution of court fees relating to the Nebraska Retirement Fund  
7 for Judges as prescribed; to provide a state contribution to the  
8 Nebraska Judges Retirement System; to provide for the remittance of  
9 court fees to the General Fund; to eliminate obsolete provisions; to  
10 harmonize provisions; to repeal the original sections; and to  
11 declare an emergency.  
12 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 24-702, Reissue Revised Statutes of Nebraska, is  
2 amended to read:

3 24-702 (1) There is hereby created in the state treasury a fund to  
4 be known as the Nebraska Retirement Fund for Judges which shall be  
5 administered by the board and to which shall be credited all money  
6 appropriated or transferred by law thereto. The fund is hereby  
7 appropriated and made available to the board for the uses and purposes  
8 prescribed by the provisions of the Judges Retirement Act.

9 (2) The employer contribution to the fund shall consist of the  
10 amounts remitted pursuant to subsections (2) and subsection (3) of  
11 section 24-703.

12 (3) The Nebraska Judges Retirement Act Expense Fund is created. The  
13 fund shall be credited with money from the retirement system assets and  
14 income sufficient to pay the pro rata share of administrative expenses  
15 incurred as directed by the board for the proper administration of the  
16 Judges Retirement Act and necessary in connection with the administration  
17 and operation of the retirement system.

18 Sec. 2. Section 24-703, Reissue Revised Statutes of Nebraska, is  
19 amended to read:

20 24-703 (1) Each original member shall contribute monthly four  
21 percent of his or her monthly compensation to the fund until the maximum  
22 benefit as limited in subsection (1) of section 24-710 has been earned.  
23 It shall be the duty of the Director of Administrative Services in  
24 accordance with subsection (11) ~~(10)~~ of this section to make a deduction  
25 of four percent on the monthly payroll of each original member who is a  
26 judge of the Supreme Court, a judge of the Court of Appeals, a judge of  
27 the district court, a judge of a separate juvenile court, a judge of the  
28 county court, a clerk magistrate of the county court who was an associate  
29 county judge and a member of the fund at the time of his or her  
30 appointment as a clerk magistrate, or a judge of the Nebraska Workers'  
31 Compensation Court showing the amount to be deducted and its credit to

1 the fund. The Director of Administrative Services and the State Treasurer  
2 shall credit the four percent as shown on the payroll and the amounts  
3 received from the various counties to the fund and remit the same to the  
4 director in charge of the judges retirement system who shall keep an  
5 accurate record of the contributions of each judge.

6 (2)(a) In addition to the contribution required under subdivision  
7 (c) of this subsection, beginning on July 1, 2004, each future member who  
8 became a member prior to July 1, 2015, and who has not elected to make  
9 contributions and receive benefits as provided in section 24-703.03 shall  
10 contribute monthly six percent of his or her monthly compensation to the  
11 fund until the maximum benefit as limited in subsection (2) of section  
12 24-710 has been earned. After the maximum benefit as limited in  
13 subsection (2) of section 24-710 has been earned, such future member  
14 shall make no further contributions to the fund, except that (i) any time  
15 the maximum benefit is changed, a future member who has previously earned  
16 the maximum benefit as it existed prior to the change shall contribute  
17 monthly six percent of his or her monthly compensation to the fund until  
18 the maximum benefit as changed and as limited in subsection (2) of  
19 section 24-710 has been earned and (ii) such future member shall continue  
20 to make the contribution required under subdivision (c) of this  
21 subsection.

22 (b) In addition to the contribution required under subdivision (c)  
23 of this subsection, beginning on July 1, 2004, a judge who became a  
24 member prior to July 1, 2015, and who first serves as a judge on or after  
25 July 1, 2004, or a future member who became a member prior to July 1,  
26 2015, and who elects to make contributions and receive benefits as  
27 provided in section 24-703.03 shall contribute monthly eight percent of  
28 his or her monthly compensation to the fund until the maximum benefit as  
29 limited by subsection (2) of section 24-710 has been earned. In addition  
30 to the contribution required under subdivision (c) of this subsection,  
31 after the maximum benefit as limited in subsection (2) of section 24-710

1 has been earned, such judge or future member shall contribute monthly  
2 four percent of his or her monthly compensation to the fund for the  
3 remainder of his or her active service.

4 (c) Beginning on July 1, 2009, a member or judge described in  
5 subdivisions (a) and (b) of this subsection shall contribute monthly an  
6 additional one percent of his or her monthly compensation to the fund.

7 (d) Beginning on July 1, 2015, a judge who first serves as a judge  
8 on or after such date shall contribute monthly ten percent of his or her  
9 monthly compensation to the fund.

10 (e) It shall be the duty of the Director of Administrative Services  
11 to make a deduction on the monthly payroll of each such future member who  
12 is a judge of the Supreme Court, a judge of the Court of Appeals, a judge  
13 of the district court, a judge of a separate juvenile court, a judge of  
14 the county court, a clerk magistrate of the county court who was an  
15 associate county judge and a member of the fund at the time of his or her  
16 appointment as a clerk magistrate, or a judge of the Nebraska Workers'  
17 Compensation Court showing the amount to be deducted and its credit to  
18 the fund. This shall be done each month. The Director of Administrative  
19 Services and the State Treasurer shall credit the amount as shown on the  
20 payroll and the amounts received from the various counties to the fund  
21 and remit the same to the director in charge of the judges retirement  
22 system who shall keep an accurate record of the contributions of each  
23 judge.

24 (f) Commencing July 1, 2017, there shall be assessed against the  
25 appropriation of the Supreme Court a sum equal to the amount of XX  
26 percent of monthly compensation of each judge described in subdivision  
27 (e) of this subsection which shall be credited to the Nebraska Retirement  
28 Fund for Judges. This assessment constitutes an employer contribution and  
29 shall be contingent upon the judge making his or her contributions to the  
30 retirement system.

31 (3)(a) (3) Except as otherwise provided in this subsection, a

1 ~~Nebraska Retirement Fund for Judges~~ fee of six dollars shall be taxed as  
2 costs in each (i) ~~(a)~~ civil cause of action, criminal cause of action,  
3 traffic misdemeanor or infraction, and city or village ordinance  
4 violation filed in the district courts, the county courts, and the  
5 separate juvenile courts, (ii) ~~(b)~~ filing in the district court of an  
6 order, award, or judgment of the Nebraska Workers' Compensation Court or  
7 any judge thereof pursuant to section 48-188, (iii) ~~(c)~~ appeal or other  
8 proceeding filed in the Court of Appeals, and (iv) ~~(d)~~ original action,  
9 appeal, or other proceeding filed in the Supreme Court. In county courts  
10 a sum shall be charged which is equal to ten percent of each fee provided  
11 by sections 33-125, 33-126.02, 33-126.03, and 33-126.06, rounded to the  
12 nearest even dollar. No such judges retirement fee shall be charged for  
13 filing a report pursuant to sections 33-126.02 and 33-126.06.

14 (b) Through June 30, 2017, when ~~when~~ collected by the clerk of the  
15 district or county court, such fees shall be paid and information  
16 submitted to the director in charge of the judges retirement system on  
17 forms prescribed by the board by the clerk within ten days after the  
18 close of each calendar quarter. The board may charge a late  
19 administrative processing fee not to exceed twenty-five dollars if the  
20 information is not timely received or the money is delinquent. In  
21 addition, the board may charge a late fee of thirty-eight thousandths of  
22 one percent of the amount required to be submitted pursuant to this  
23 section for each day such amount has not been received. Such director  
24 shall promptly thereafter remit the same to the State Treasurer for  
25 credit to the fund through June 30, 2017.

26 (c) Beginning July 1, 2017, all fees required by this subsection  
27 shall be remitted by the clerk of the district or county court to the  
28 State Treasurer for credit to the General Fund. No ~~Nebraska Retirement~~  
29 ~~Fund for Judges~~ fee which is uncollectible for any reason shall be waived  
30 by a county judge as provided in section 29-2709.

31 (4) All expenditures from the Nebraska Retirement Fund for Judges

1 fund shall be authorized by voucher in the manner prescribed in section  
2 24-713. The fund shall be used for the payment of all annuities and other  
3 benefits and for the expenses of administration.

4 (5) The fund shall consist of (a) the total fund as of December 25,  
5 1969, (b) the contributions of members and the employer as provided in  
6 this section, (c) all supplementary court fees as provided in subsection  
7 (3) of this section through June 30, 2017, (d) and any required  
8 contributions of the state as provided under subsection (9) of this  
9 section, and (e) all state deposits required under subsection (10) of  
10 this section.

11 (6) Not later than January 1 of each year, the State Treasurer shall  
12 transfer to the fund (a) the amount certified by the board as being  
13 necessary to pay the cost of any benefits accrued during the fiscal year  
14 ending the previous June 30 in excess of member and employer  
15 contributions for that fiscal year, (b) and court fees as provided in  
16 subsection (3) of this section and fees pursuant to sections 25-2804,  
17 33-103, 33-103.01, 33-106, 33-106.02, 33-123, 33-125, 33-126.02,  
18 33-126.03, and 33-126.06 and directed to be remitted to the fund, if any,  
19 for that fiscal year through the fiscal year ending June 30, 2017, (c)  
20 plus any required contributions of the state as provided in subsection  
21 (9) of this section, and (d) all state deposits required under subsection  
22 (10) of this section.

23 (7) Benefits under the retirement system to members or to their  
24 beneficiaries shall be paid from the fund.

25 (8) Any member who is making contributions to the fund on December  
26 25, 1969, may, on or before June 30, 1970, elect to become a future  
27 member by delivering written notice of such election to the board.

28 (9) Not later than January 1 of each year, the State Treasurer shall  
29 transfer to the fund an amount, determined on the basis of an actuarial  
30 valuation as of the previous June 30 and certified by the board, to fully  
31 fund the unfunded accrued liabilities of the retirement system as of June

1 30, 1988, by level payments up to January 1, 2000. Such valuation shall  
2 be on the basis of actuarial assumptions recommended by the actuary,  
3 approved by the board, and kept on file with the board. For the fiscal  
4 year beginning July 1, 2013, and each fiscal year thereafter, the actuary  
5 for the board shall perform an actuarial valuation of the system using  
6 the entry age actuarial cost method. Under this method, the actuarially  
7 required funding rate is equal to the normal cost rate, plus the  
8 contribution rate necessary to amortize the unfunded actuarial accrued  
9 liability on a level percentage of salary basis. The normal cost under  
10 this method shall be determined for each individual member on a level  
11 percentage of salary basis. The normal cost amount is then summed for all  
12 members. Beginning July 1, 2006, any existing unfunded liabilities shall  
13 be reinitialized and amortized over a thirty-year period, and during each  
14 subsequent actuarial valuation, changes in the funded actuarial accrued  
15 liability due to changes in benefits, actuarial assumptions, the asset  
16 valuation method, or actuarial gains or losses shall be measured and  
17 amortized over a thirty-year period beginning on the valuation date of  
18 such change. If the unfunded actuarial accrued liability under the entry  
19 age actuarial cost method is zero or less than zero on an actuarial  
20 valuation date, then all prior unfunded actuarial accrued liabilities  
21 shall be considered fully funded and the unfunded actuarial accrued  
22 liability shall be reinitialized and amortized over a thirty-year period  
23 as of the actuarial valuation date. If the actuarially required  
24 contribution rate exceeds the rate of all contributions required pursuant  
25 to the Judges Retirement Act, there shall be a supplemental appropriation  
26 sufficient to pay for the differences between the actuarially required  
27 contribution rate and the rate of all contributions required pursuant to  
28 the Judges Retirement Act.

29 (10) In addition to the state contributions provided under  
30 subsection (9) of this section, beginning July 1, 2017, and each July 1  
31 thereafter, the State Treasurer shall deposit in the fund an amount equal

1 to X percent of the compensation of all members of the retirement system.

2       (11) ~~(10)~~ The state or county shall pick up the member contributions  
3 required by this section for all compensation paid on or after January 1,  
4 1985, and the contributions so picked up shall be treated as employer  
5 contributions pursuant to section 414(h)(2) of the Internal Revenue Code  
6 in determining federal tax treatment under the code and shall not be  
7 included as gross income of the member until such time as they are  
8 distributed or made available. The contributions, although designated as  
9 member contributions, shall be paid by the state or county in lieu of  
10 member contributions. The state or county shall pay these member  
11 contributions from the same source of funds which is used in paying  
12 earnings to the member. The state or county shall pick up these  
13 contributions by a compensation deduction through a reduction in the  
14 compensation of the member. Member contributions picked up shall be  
15 treated for all purposes of the Judges Retirement Act in the same manner  
16 and to the extent as member contributions made prior to the date picked  
17 up.

18       Sec. 3. Section 25-2804, Reissue Revised Statutes of Nebraska, is  
19 amended to read:

20       25-2804 (1) Actions in the Small Claims Court shall be commenced by  
21 the filing of a claim, personally or by mail, by the plaintiff on a form  
22 provided by the clerk of a county court. The claim form shall be executed  
23 by the plaintiff in the presence of a judge, a clerk or deputy or  
24 assistant clerk of a county court, or a notary public or other person  
25 authorized by law to take acknowledgments. If not filed in person, the  
26 claim form and appropriate fees shall be mailed by the plaintiff to the  
27 court of proper jurisdiction.

28       (2) At the time of the filing of the claim, the plaintiff shall pay  
29 a fee of six dollars and twenty-five cents to the clerk. Through June 30,  
30 2017, one ~~One~~ dollar and twenty-five cents of such fee shall be remitted  
31 to the State Treasurer for credit to the Nebraska Retirement Fund for



1 Judges. Beginning July 1, 2017, one dollar and twenty-five cents of such  
2 fee shall be remitted to the State Treasurer for credit to the General  
3 Fund.

4 (3) Upon filing of a claim in the Small Claims Court, the court  
5 shall set a time for hearing and shall cause notice to be served upon the  
6 defendant. Notice shall be served not less than five days before the time  
7 set for hearing. Notice shall consist of a copy of the complaint and a  
8 summons directing the defendant to appear at the time set for hearing and  
9 informing the defendant that if he or she fails to appear, judgment will  
10 be entered against him or her. Notice shall be served in the manner  
11 provided for service of a summons in a civil action. If the notice is to  
12 be served by certified mail, the clerk shall provide the plaintiff with  
13 written instructions, prepared and provided by the State Court  
14 Administrator, regarding the proper procedure for service by certified  
15 mail. The cost of service shall be paid by the plaintiff, but such cost  
16 and filing fee shall be added to any judgment given the plaintiff.

17 (4) The defendant may file a setoff or counterclaim. Any setoff or  
18 counterclaim shall be filed and a copy delivered to the plaintiff at  
19 least two days prior to the time of trial. If the setoff or counterclaim  
20 exceeds the jurisdictional limits of the Small Claims Court as  
21 established pursuant to section 25-2802, the court shall cause the entire  
22 matter to be transferred to the regular county court docket and set for  
23 trial.

24 (5) No prejudgment actions for attachment, garnishment, replevin, or  
25 other provisional remedy may be filed in the Small Claims Court.

26 (6) All forms required by this section shall be prescribed by the  
27 Supreme Court. The claim form shall provide for the names and addresses  
28 of the plaintiff and defendant, a concise statement of the nature,  
29 amount, and time and place of accruing of the claim, and an  
30 acknowledgment for use by the person in whose presence the claim form is  
31 executed and shall also contain a brief explanation of the Small Claims

1 Court procedure and methods of appeal therefrom.

2 (7) For a default judgment rendered by a Small Claims Court (a) the  
3 default judgment may be appealed as provided in section 25-2807, (b) if a  
4 motion for a new trial, by the procedure provided in sections 25-1142,  
5 25-1144, and 25-1144.01, is filed ten days or less after entry of the  
6 default judgment, the court may act upon the motion without a hearing, or  
7 (c) if more than ten days have passed since the entry of the default  
8 judgment, the court may set aside, vacate, or modify the default judgment  
9 as provided in section 25-2720.01. Parties may be represented by  
10 attorneys for the purpose of filing a motion for a new trial or to set  
11 aside, vacate, or modify a default judgment.

12 Sec. 4. Section 33-103, Reissue Revised Statutes of Nebraska, is  
13 amended to read:

14 33-103 At the time of filing an appeal, original action, or other  
15 proceeding in the Court of Appeals or Supreme Court there shall be paid  
16 to the clerk the sum of one hundred dollars as a docket fee. Through June  
17 30, 2017, fifty ~~Fifty~~ dollars of such fee shall be remitted to the State  
18 Treasurer for credit to the Nebraska Retirement Fund for Judges.  
19 Beginning July 1, 2017, fifty dollars of such fee shall be remitted to  
20 the State Treasurer for credit to the General Fund.

21 The clerk shall charge fees for copies of documents and certificates  
22 at the rate provided in section 25-1280.

23 Sec. 5. Section 33-103.01, Reissue Revised Statutes of Nebraska, is  
24 amended to read:

25 33-103.01 At the time of filing a petition for further review to the  
26 Supreme Court from the Court of Appeals, there shall be paid to the clerk  
27 the sum of fifty dollars as a docket fee in lieu of any other filing  
28 fees. Through June 30, 2017, the ~~The~~ fee shall be remitted to the State  
29 Treasurer for credit to the Nebraska Retirement Fund for Judges.  
30 Beginning July 1, 2017, the fee shall be remitted to the State Treasurer  
31 for credit to the General Fund.

1           Sec. 6. Section 33-106, Reissue Revised Statutes of Nebraska, is  
2 amended to read:

3           33-106 (1) In addition to the ~~judges retirement fund~~ fee provided in  
4 subsection (3) of section 24-703 and the fee provided in section  
5 33-106.03 and except as otherwise provided by law, the fees of the clerk  
6 of the district court shall be as follows: There shall be a docket fee of  
7 forty-two dollars for each civil and criminal case except (a) a case  
8 commenced by filing a transcript of judgment as hereinafter provided, (b)  
9 proceedings under the Nebraska Workers' Compensation Act and the  
10 Employment Security Law, when provision is made for the fees that may be  
11 charged, and (c) a criminal case appealed to the district court from any  
12 court inferior thereto as hereinafter provided. There shall be a docket  
13 fee of twenty-five dollars for each case commenced by filing a transcript  
14 of judgment from another court in this state for the purpose of obtaining  
15 a lien. There shall be a docket fee of twenty-seven dollars for each  
16 criminal case appealed to the district court from any court inferior  
17 thereto.

18           (2) In all cases, other than those appealed from an inferior court  
19 or original filings which are within jurisdictional limits of an inferior  
20 court and when a jury is demanded in district court, the docket fee shall  
21 cover all fees of the clerk, except that the clerk shall be paid for each  
22 copy or transcript ordered of any pleading, record, or other paper and  
23 that the clerk shall be entitled to a fee of fifteen dollars for making a  
24 complete record of a case.

25           (3) The fee for making a complete record of a case shall be taxed as  
26 a part of the costs of the case. In all civil cases, except habeas corpus  
27 cases in which a poverty affidavit is filed and approved by the court,  
28 and for all other services, the docket fee or other fee shall be paid by  
29 the party filing the case or requesting the service at the time the case  
30 is filed or the service requested.

31           (4) For any other service which may be rendered or performed by the

1 clerk but which is not required in the discharge of his or her official  
2 duties, the fee shall be the same as that of a notary public but in no  
3 case less than one dollar.

4 Sec. 7. Section 33-106.02, Reissue Revised Statutes of Nebraska, is  
5 amended to read:

6 33-106.02 (1) The clerk of the district court of each county shall  
7 not retain for his or her own use any fees, revenue, perquisites, or  
8 receipts, fixed, enumerated, or provided in this or any other section of  
9 the statutes of the State of Nebraska or any fees authorized by federal  
10 law to be collected or retained by a county official. The clerk shall on  
11 or before the fifteenth day of each month make a report to the county  
12 board, under oath, showing the different items of such fees, revenue,  
13 perquisites, or receipts received, from whom, at what time, and for what  
14 service, and the total amount received by such officer since the last  
15 report, and also the amount received for the current year.

16 (2) The clerk shall account for and pay any fees, revenue,  
17 perquisites, or receipts not later than the fifteenth day of the month  
18 following the calendar month in which such fees, revenue, perquisites, or  
19 receipts were received in the following manner:

20 (a) Of the forty-two-dollar docket fee imposed pursuant to section  
21 ~~33-106, through June 30, 2016, five dollars shall be remitted to the~~  
22 ~~State Treasurer for credit to the General Fund and two dollars shall be~~  
23 ~~remitted to the State Treasurer for credit to the Nebraska Retirement~~  
24 ~~Fund for Judges,~~ beginning July 1, 2016, through June 30, 2017, three  
25 dollars shall be remitted to the State Treasurer for credit to the  
26 General Fund and four dollars shall be remitted to the State Treasurer  
27 for credit to the Nebraska Retirement Fund for Judges, and beginning July  
28 1, 2017, seven dollars ~~one dollar~~ shall be remitted to the State  
29 Treasurer for credit to the General Fund ~~and six dollars shall be~~  
30 ~~remitted to the State Treasurer for credit to the Nebraska Retirement~~  
31 ~~Fund for Judges;~~

1 (b) Of the twenty-seven-dollar docket fee imposed for appeal of a  
2 criminal case to the district court pursuant to section 33-106, through  
3 June 30, 2017, two dollars shall be remitted to the State Treasurer for  
4 credit to the Nebraska Retirement Fund for Judges, and beginning July 1,  
5 2017, two dollars shall be remitted to the State Treasurer for credit to  
6 the General Fund; and

7 (c) The remaining fees, revenue, perquisites, or receipts shall be  
8 credited to the general fund of the county.

9 Sec. 8. Section 33-123, Reissue Revised Statutes of Nebraska, is  
10 amended to read:

11 33-123 The county court shall be entitled to the following fees in  
12 civil matters:

13 (1) For any and all services rendered up to and including the  
14 judgment or dismissal of the action other than for a domestic relations  
15 matter, twenty dollars of which beginning ~~two dollars shall be remitted~~  
16 ~~to the State Treasurer for credit to the Nebraska Retirement Fund for~~  
17 ~~Judges through June 30, 2015. Beginning~~ July 1, 2015, through June 30,  
18 2017, four dollars ~~of the twenty dollars~~ shall be remitted to the State  
19 Treasurer for credit to the Nebraska Retirement Fund for Judges.  
20 Beginning July 1, 2017, six dollars of the twenty dollars shall be  
21 remitted to the State Treasurer for credit to the General ~~Nebraska~~  
22 ~~Retirement Fund for Judges;~~

23 (2) For any and all services rendered up to and including the  
24 judgment or dismissal of a domestic relations matter, forty dollars;

25 (3) For filing a foreign judgment or a judgment transferred from  
26 another court in this state, fifteen dollars; and

27 (4) For writs of execution, writs of restitution, garnishment, and  
28 examination in aid of execution, five dollars each.

29 Sec. 9. Section 33-124, Reissue Revised Statutes of Nebraska, is  
30 amended to read:

31 33-124 In criminal matters, including preliminary and juvenile

1 hearings, the county court shall receive, for any and all services  
2 rendered up to and including the judgment or dismissal of the action and  
3 the issuance of mittimus or discharge to the jailer, the sum of twenty  
4 dollars of which two dollars shall be remitted to the State Treasurer for  
5 credit to the Nebraska Retirement Fund for Judges through June 30, 2015.  
6 Beginning July 1, 2015, through June 30, 2017, four dollars of the twenty  
7 dollars shall be remitted to the State Treasurer for credit to the  
8 Nebraska Retirement Fund for Judges. Beginning July 1, 2017, six dollars  
9 of the twenty dollars shall be remitted to the State Treasurer for credit  
10 to the General Nebraska Retirement Fund for Judges.

11 Sec. 10. Section 33-125, Reissue Revised Statutes of Nebraska, is  
12 amended to read:

13 33-125 (1) In probate matters the county court shall be entitled to  
14 receive the following fees:

15 (a)(i) For probate proceedings commenced and closed informally,  
16 twenty-two dollars of which two dollars shall be remitted to the State  
17 Treasurer for credit to the Nebraska Retirement Fund for Judges through  
18 June 30, 2017; for each petition or application filed within the informal  
19 proceedings, twenty-two dollars of which beginning ~~two dollars shall be~~  
20 ~~remitted to the State Treasurer for credit to the Nebraska Retirement~~  
21 ~~Fund for Judges through June 30, 2015. Beginning July 1, 2015, through~~  
22 ~~June 30, 2017, four dollars of the twenty-two dollars shall be remitted~~  
23 ~~to the State Treasurer for credit to the Nebraska Retirement Fund for~~  
24 ~~Judges. Beginning July 1, 2017, six dollars of the twenty-two dollars~~  
25 ~~shall be remitted to the State Treasurer for credit to the General~~  
26 ~~Nebraska Retirement Fund for Judges; and~~

27 (ii) For any other proceeding under the Nebraska Probate Code for  
28 which no court fee is established by statute, twenty-two dollars of which  
29 beginning ~~two dollars shall be remitted to the State Treasurer for credit~~  
30 ~~to the Nebraska Retirement Fund for Judges through June 30, 2015.~~  
31 ~~Beginning July 1, 2015, through June 30, 2017, four dollars of the~~

1 ~~twenty-two dollars~~ shall be remitted to the State Treasurer for credit to  
2 the Nebraska Retirement Fund for Judges. Beginning July 1, 2017, six  
3 dollars of the ~~twenty-two dollars~~ shall be remitted to the State  
4 Treasurer for credit to the General ~~Nebraska Retirement Fund for Judges~~.  
5 The fees assessed under this subdivision (a) shall not exceed the fees  
6 which would be assessed for a formal probate under subdivision (b) of  
7 this subsection; and

8 (b) For probate proceedings commenced or closed formally:

9 (i) When the value does not exceed one thousand dollars, twenty-two  
10 dollars;

11 (ii) When the value exceeds one thousand dollars and is not more  
12 than two thousand dollars, thirty dollars;

13 (iii) When the value exceeds two thousand dollars and is not more  
14 than five thousand dollars, fifty dollars;

15 (iv) When the value exceeds five thousand dollars and is not more  
16 than ten thousand dollars, seventy dollars;

17 (v) When the value exceeds ten thousand dollars and is not more than  
18 twenty-five thousand dollars, eighty dollars;

19 (vi) When the value exceeds twenty-five thousand dollars and is not  
20 more than fifty thousand dollars, one hundred dollars;

21 (vii) When the value exceeds fifty thousand dollars and is not more  
22 than seventy-five thousand dollars, one hundred twenty dollars;

23 (viii) When the value exceeds seventy-five thousand dollars and is  
24 not more than one hundred thousand dollars, one hundred sixty dollars;

25 (ix) When the value exceeds one hundred thousand dollars and is not  
26 more than one hundred twenty-five thousand dollars, two hundred twenty  
27 dollars;

28 (x) When the value exceeds one hundred twenty-five thousand dollars  
29 and is not more than one hundred fifty thousand dollars, two hundred  
30 fifty dollars;

31 (xi) When the value exceeds one hundred fifty thousand dollars and

1 is not more than one hundred seventy-five thousand dollars, two hundred  
2 seventy dollars;

3 (xii) When the value exceeds one hundred seventy-five thousand  
4 dollars and is not more than two hundred thousand dollars, three hundred  
5 dollars;

6 (xiii) When the value exceeds two hundred thousand dollars and is  
7 not more than three hundred thousand dollars, three hundred fifty  
8 dollars;

9 (xiv) When the value exceeds three hundred thousand dollars and is  
10 not more than four hundred thousand dollars, four hundred dollars;

11 (xv) When the value exceeds four hundred thousand dollars and is not  
12 more than five hundred thousand dollars, five hundred dollars;

13 (xvi) When the value exceeds five hundred thousand dollars and is  
14 not more than seven hundred fifty thousand dollars, six hundred dollars;

15 (xvii) When the value exceeds seven hundred fifty thousand dollars  
16 and is not more than one million dollars, seven hundred dollars;

17 (xviii) When the value exceeds one million dollars and is not more  
18 than two million five hundred thousand dollars, eight hundred dollars;

19 (xix) When the value exceeds two million five hundred thousand  
20 dollars and is not more than five million dollars, one thousand dollars;  
21 and

22 (xx) On all estates when the value exceeds five million dollars, one  
23 thousand five hundred dollars.

24 (2) The fees prescribed in subdivision (1)(b) of this section shall  
25 be based on the gross value of the estate, including both real and  
26 personal property in the State of Nebraska at the time of death. The  
27 gross value shall mean the actual value of the estate less liens and  
28 joint tenancy property. Formal fees shall be charged in full for all  
29 services performed by the court, and no additional fees shall be charged  
30 for petitions, hearing, and orders in the course of such administration.  
31 The court shall provide one certified copy of letters of appointment



1 without charge. In other cases when it is necessary to copy instruments,  
2 the county court shall be allowed the fees provided in section 33-126.05.  
3 In all cases when a petition for probate of will or appointment of an  
4 administrator, special administrator, personal representative, guardian,  
5 or trustee or any other petition for an order in probate matters is filed  
6 and no appointment is made or order entered and the cause is dismissed,  
7 the fee shall be ten dollars.

8 Sec. 11. Section 33-126.02, Reissue Revised Statutes of Nebraska, is  
9 amended to read:

10 33-126.02 In matters of guardianship and conservatorship, the county  
11 court shall be entitled to receive the following fees: Upon the filing of  
12 a petition for the appointment of a guardian, twenty-two dollars; upon  
13 the filing of a petition for the appointment of a conservator, twenty-two  
14 dollars; upon the filing of one petition for a consolidated appointment  
15 of both a guardian and conservator, twenty-two dollars; for the  
16 appointment of a successor guardian or conservator, twenty-two dollars;  
17 for the appointment of a temporary guardian or temporary or special  
18 conservator, twenty-two dollars; and for proceedings for a protective  
19 order in the absence of a guardianship or conservatorship, twenty-two  
20 dollars. If there is more than one ward listed in a petition for  
21 appointment of a guardian or conservator or both, only one filing fee  
22 shall be assessed. Through June 30, 2017, two ~~Two~~ dollars of each twenty-  
23 two-dollar fee shall be remitted to the State Treasurer for credit to the  
24 Nebraska Retirement Fund for Judges. Beginning July 1, 2017, two dollars  
25 of each twenty-two-dollar fee shall be remitted to the State Treasurer  
26 for credit to the General Fund. While such guardianship or  
27 conservatorship is pending, the court shall receive five dollars for  
28 filing and recording each report. When the appointment of a custodian as  
29 provided for in the Nebraska Uniform Transfers to Minors Act is made, the  
30 county court shall be entitled to receive a fee of twenty dollars.

31 Sec. 12. Section 33-126.03, Reissue Revised Statutes of Nebraska, is

1 amended to read:

2 33-126.03 In all matters for the determination of inheritance tax  
3 under Chapter 77, article 20, the county court shall be entitled to  
4 receive fees of twenty-two dollars. Fees under this section shall not be  
5 charged if fees have been imposed pursuant to subdivision (1)(b) of  
6 section 33-125. Except in cases instituted by the county attorney, such  
7 fee shall be paid by the person petitioning for such determination.  
8 Through June 30, 2017, two ~~Two~~ dollars of such fee shall be remitted to  
9 the State Treasurer for credit to the Nebraska Retirement Fund for  
10 Judges. Beginning July 1, 2017, two dollars of such fee shall be remitted  
11 to the State Treasurer for credit to the General Fund.

12 Sec. 13. Section 33-126.06, Reissue Revised Statutes of Nebraska, is  
13 amended to read:

14 33-126.06 The county court shall be entitled to collect the  
15 following fees: For the registration of any trust, whether testamentary  
16 or not, twenty-two dollars; for each proceeding initiated in county court  
17 concerning the administration and distribution of trusts, the declaration  
18 of rights, and the determination of other matters involving trustees and  
19 beneficiaries of trusts, twenty-two dollars; for the appointment of a  
20 successor trustee, twenty-two dollars; and for filing and recording each  
21 report, five dollars. Through June 30, 2017, two ~~Two~~ dollars of each  
22 twenty-two-dollar fee shall be remitted to the State Treasurer for credit  
23 to the Nebraska Retirement Fund for Judges. Beginning July 1, 2017, two  
24 dollars of each twenty-two-dollar fee shall be remitted to the State  
25 Treasurer for credit to the General Fund.

26 Sec. 14. Original sections 24-702, 24-703, 25-2804, 33-103,  
27 33-103.01, 33-106, 33-106.02, 33-123, 33-124, 33-125, 33-126.02,  
28 33-126.03, and 33-126.06, Reissue Revised Statutes of Nebraska, are  
29 repealed.

30 Sec. 15. Since an emergency exists, this act takes effect when  
31 passed and approved according to law.