

AMENDMENTS TO LB 965

(Amendments to E & R amendments, ER8216)

Introduced by Raikes, 25.

1 1. Insert the following new sections:

2 Sec. 17. Section 77-1704.02, Reissue Revised Statutes of  
3 Nebraska, is amended to read:

4 77-1704.02 (1) Until such time as the real property is  
5 sold for taxes under section 77-1806, each county treasurer shall  
6 accept payments of five hundred dollars or more for the partial  
7 discharge of current or delinquent real property taxes, personal  
8 property taxes, or both or any charges for interest, publication,  
9 penalties, or other charges by reason of the delinquency of such  
10 taxes. Such partial payment shall be in an amount of at least five  
11 hundred dollars unless the partial payment is for the remaining  
12 obligation. The county treasurer shall distribute partial payments  
13 to the entities levying taxes on the property in proportion to the  
14 total amount of taxes levied on the property by each entity levying  
15 taxes on such property. Partial payment shall stop the accumulation  
16 of interest with regard to the amount of payment made. Partial  
17 payments for delinquent taxes shall be applied to the oldest  
18 delinquencies first. Partial payment of delinquent taxes shall not  
19 affect any collection procedure that is underway or available to  
20 the county until the delinquency is fully satisfied.

21 ~~(1)~~ (2) Any county board may pass a resolution to allow  
22 payments ~~for the~~ of amounts less than five hundred dollars for

1 the partial discharge of current or delinquent real property taxes,  
2 personal property taxes, or both, any amounts after the real  
3 property has been sold for taxes under section 77-1806, or any  
4 charges for interest, publication, penalties, or other charges by  
5 reason of the delinquency of such taxes to be held in escrow by  
6 the county treasurer or may contract with another party to hold  
7 such payments in escrow. Upon passage of such a resolution or such  
8 other effective date as the resolution may provide, the county  
9 treasurer shall accept payments in accordance with the resolution  
10 or any subsequent amendments thereto and hold such amounts until  
11 the accumulated payments are sufficient to pay at least one-half  
12 the taxes currently due on the property or the full amount of  
13 delinquency and any interest, penalties, or other charges due to  
14 the delinquency. The resolution of the county board may require  
15 a minimum, limited, or periodic payment amount as a condition  
16 for acceptance of payments to be held in escrow. The resolution  
17 may also require that an escrow agreement be executed between the  
18 person making payment and the county treasurer as a condition for  
19 accepting payments.

20           ~~(2)~~ (3) Payments held in escrow under this section may be  
21 held in a designated bank account or may be commingled with other  
22 county funds. Such amounts are the property of the person making  
23 payment and shall be held in trust for the benefit of such person  
24 and be accounted for with respect to the property for which the  
25 current or delinquent taxes are to be paid. The county may pay  
26 interest on amounts held in escrow at a rate to be determined by  
27 the county board or may retain any interest received. Upon sale

1 of the property, any amounts held in escrow with respect to that  
2 property shall be returned to the person that made the payment or  
3 applied as directed by such person.

4 ~~(3)~~ (4) Payments held in escrow for payment of delinquent  
5 taxes shall be applied to the oldest delinquencies first. Payments  
6 held in escrow for payment of delinquent taxes shall not affect any  
7 collection procedure that is underway or available to the county  
8 until the delinquency is fully satisfied.

9 Sec. 18. Section 77-1716, Reissue Revised Statutes of  
10 Nebraska, is amended to read:

11 77-1716 The county treasurer ~~may,~~ shall, at any time  
12 prior to January 1 of each year, send by mail to the last-known  
13 address a notice to each person on the personal tax roll and each  
14 person owing real estate taxes on mobile homes, cabin trailers,  
15 manufactured homes, or similar property assessed and taxed as  
16 improvements to leased land, advising such taxpayer of the amount  
17 of such taxes owed for that year. At any time after ~~May 1~~ and  
18 ~~before September 1 next following,~~ on or before May 15 in counties  
19 with more than one hundred thousand inhabitants, as of the last  
20 federal decennial census, or on or before June 15 in all other  
21 counties, the county treasurer is required to notify by mail, at  
22 the last-known address, any taxpayer, whose personal or real estate  
23 tax under this section is delinquent, on account of such taxpayer  
24 not having paid the taxes, or the first installment thereof, on  
25 ~~May 1,~~ or before such dates, as required by law, of the amount of  
26 such delinquent tax. The delinquency notice shall also recite that  
27 unless the entire tax is paid by September 1, next following, a

1 distress warrant will be issued therefor. One dollar may be charged  
2 by the county treasurer as a cost to the taxpayer to defray the  
3 cost of sending the delinquency notice. The failure of the taxpayer  
4 to receive the notice shall not affect the validity of the distress  
5 warrant.

6 Sec. 19. Section 77-1719.03, Revised Statutes Cumulative  
7 Supplement, 2006, is amended to read:

8 77-1719.03 In any case ~~where~~ in which any distress  
9 warrant includes taxes for one year or more, the sheriff may,  
10 in his or her discretion, accept partial payment and shall pay  
11 the same, as received, to the county treasurer, who shall accept  
12 the same and receipt the sheriff therefor. Pursuant to section  
13 ~~77-1704.02,~~ the The county treasurer may accept the partial payment  
14 and hold such amounts until the accumulated payments are sufficient  
15 to pay the full amount of the delinquency for one year and any  
16 interest, penalties, or other charges due to the delinquency. in  
17 the manner provided in section 77-1704.02. Notwithstanding any  
18 partial payment, the sheriff shall make levy and return thereof, on  
19 the distress warrant, as required by law.

20 Sec. 20. Except for delinquent taxes on mobile homes,  
21 cabin trailers, manufactured homes, or similar property assessed  
22 and taxed as improvements to leased land, the county treasurer  
23 shall, at any time on or before May 15 in counties with more than  
24 one hundred thousand inhabitants, as of the last federal decennial  
25 census, or on or before June 15 in all other counties, notify by  
26 mail, at the last-known address, any taxpayer whose real estate  
27 tax is delinquent, on account of such taxpayer not having paid the

1 taxes, or the first installment thereof, on or before such dates,  
2 as required by law, of the amount of such delinquent tax. The  
3 notice shall also recite that unless the entire tax is paid on or  
4 before the first Monday of March after the tax becomes delinquent,  
5 the real estate will be sold or foreclosed on as provided by law  
6 in order to pay the delinquent real estate taxes. One dollar may  
7 be charged by the county treasurer as a cost to the taxpayer to  
8 defray the cost of sending the delinquency notice. The failure of  
9 the taxpayer to receive the notice shall not affect the validity of  
10 a sale under Chapter 77, article 18.

11           Sec. 31. Original sections 77-1704.02 and 77-1716,  
12 Reissue Revised Statutes of Nebraska, and section 77-1719.03,  
13 Revised Statutes Cumulative Supplement, 2006, are repealed.

14           2. Renumber the remaining sections, correct internal  
15 references, and correct the operative date section and the repealer  
16 so that the sections added by this amendment become operative on  
17 January 1, 2011.