

LEGISLATURE OF NEBRASKA
ONE HUNDRED SECOND LEGISLATURE
SECOND SESSION
LEGISLATIVE BILL 823

Final Reading

Introduced by Adams, 24.

Read first time January 05, 2012

Committee: Government, Military and Veterans Affairs

A BILL

1 FOR AN ACT relating to counties; to amend sections 16-731 and
2 23-1601, Reissue Revised Statutes of Nebraska; to change
3 duties of county treasurers; to authorize the county
4 treasurer to hold certain school district funds as
5 prescribed; to harmonize provisions; and to repeal the
6 original sections.

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

1 Section 1. Section 16-731, Reissue Revised Statutes of
2 Nebraska, is amended to read:

3 16-731 Any city of the first class may request that bond
4 fund money be included with payments distributed under subsection ~~(3)~~
5 (4) of section 23-1601. Such bond fund money shall be included in the
6 monthly payment until notified otherwise by the city.

7 Sec. 2. Section 23-1601, Reissue Revised Statutes of
8 Nebraska, is amended to read:

9 23-1601 (1) It is the duty of the county treasurer to
10 receive all money belonging to the county, from whatsoever source
11 derived and by any method of payment provided by section 77-1702, and
12 all other money which is by law directed to be paid to him or her.
13 All money received by the county treasurer for the use of the county
14 shall be paid out by him or her only on warrants issued by the county
15 board according to law, except when special provision for payment of
16 county money is otherwise made by law.

17 (2) The county treasurer shall prepare and file the
18 required annual inventory statement of county personal property in
19 his or her custody or possession as provided in sections 23-346 to
20 23-350.

21 (3) The county treasurer, at the direction of the city or
22 village, shall invest the bond fund money collected for each city or
23 village located within each county. The bond fund money shall be
24 invested by the county treasurer and any investment income shall
25 accrue to the bond fund. The county treasurer shall notify the city

1 or village when the bonds have been retired.

2 (4)(a) On or before the fifteenth day of each month, the
3 county treasurer (i) shall pay to each city, village, school
4 district, educational service unit, county agricultural society, and
5 rural or suburban fire protection district located within the county
6 the amount of all funds collected or received for the city, village,
7 school district, educational service unit, county agricultural
8 society, and rural or suburban fire protection district the previous
9 calendar month, including bond fund money when requested by any city
10 of the first class under section 16-731, and (ii) on forms provided
11 by the Auditor of Public Accounts, shall include with the payment a
12 statement indicating the source of all such funds received or
13 collected and an accounting of any expense incurred in the collection
14 of ad valorem taxes, except that the Auditor of Public Accounts
15 shall, upon request of a county, approve the use and reproduction of
16 a county's general ledger or other existing forms if such ledger or
17 other forms clearly indicate the sources of all funds received or
18 collected and an accounting of any expenses incurred in the
19 collection of ad valorem taxes.

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

25 (c) If a school district treasurer has not filed an

1 official bond pursuant to section 11-107 or evidence of equivalent
2 insurance coverage, the county treasurer may hold funds collected or
3 received for the school district until such time as the bond or
4 evidence of equivalent insurance coverage has been filed.

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

11 Sec. 3. Original sections 16-731 and 23-1601, Reissue
12 Revised Statutes of Nebraska, are repealed.