

LEGISLATURE OF NEBRASKA
ONE HUNDRED SECOND LEGISLATURE
SECOND SESSION
LEGISLATIVE BILL 851
Final Reading

Introduced by Fischer, 43.

Read first time January 06, 2012

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend sections
2 77-1704, 77-1704.01, 77-1706, 77-1707, and 77-1821,
3 Reissue Revised Statutes of Nebraska; to change
4 provisions relating to tax receipts; and to repeal the
5 original sections.

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

1 Section 1. Section 77-1704, Reissue Revised Statutes of
2 Nebraska, is amended to read:

3 77-1704 Whenever any person pays some or all of the taxes
4 charged on any property, the treasurer shall enter such payment in
5 his or her books and may give a receipt therefor specifying for whom
6 paid, the amount paid, what year paid for, and the property and value
7 thereof on which the tax was paid, according to its description in
8 the treasurer's books, in whole or in part of such description as the
9 case may be.

10 If requested by the payor, the treasurer shall provide a
11 receipt indicating payment. Such entry and receipts shall bear the
12 county name and the name of the treasurer or his or her deputy
13 receiving the payment. Whenever it appears that any receipt for the
14 payment of taxes is lost or destroyed, the entry so made may be read
15 in evidence in lieu thereof. The treasurer shall enter the name of
16 the owner or of the person paying the tax opposite each tract or lot
17 of land when he or she collects the tax thereon and the post office
18 address of the person paying the tax. A statement shall be entered by
19 the treasurer on such receipt showing the amount of unpaid taxes and
20 the date of unredeemed tax sales, if any, for the previous year or
21 years upon such land or town lot. If the treasurer fails or neglects
22 to note on such receipt the unpaid taxes or the date of unredeemed
23 tax sales as provided in this section, he or she shall be liable on
24 his or her bond to the person injured thereby in the amount of the
25 tax so omitted.

1 Sec. 2. Section 77-1704.01, Reissue Revised Statutes of
2 Nebraska, is amended to read:

3 77-1704.01 (1) The county treasurer shall include with
4 each tax notice ~~or receipt~~ to every taxpayer and with each receipt
5 provided to a taxpayer the following information:

6 (a) The total amount of aid from state sources
7 appropriated to the county and each city, village, and school
8 district in the county;

9 (b) The net amount of property taxes to be levied by the
10 county and each city, village, school district, and learning
11 community in the county; and

12 (c) ~~Beginning with tax year 2000, for~~ For real property,
13 the amount of taxes reflected on the statement that are levied by the
14 county, city, village, school district, learning community, and other
15 subdivisions for the tax year and for the immediately past year on
16 the same parcel.

17 (2) The necessary form for furnishing the information
18 required by subdivisions (1)(a) and (b) of this section shall be
19 prescribed by the Department of Revenue. The necessary information
20 required by subdivision (1)(a) of this section shall be furnished to
21 the county treasurer by the Department of Revenue prior to October 1
22 of each year. The form prescribed by the Department of Revenue shall
23 contain the following statement:

24 THE AMOUNT OF STATE FUNDS SHOWN ABOVE WOULD HAVE BEEN
25 ADDITIONAL PROPERTY TAXES IF NOT ALLOCATED TO THE COUNTY, CITY,

1 VILLAGE, AND SCHOOL DISTRICT BY THE LEGISLATURE.

2 Sec. 3. Section 77-1706, Reissue Revised Statutes of
3 Nebraska, is amended to read:

4 77-1706 All receipts issued by the county treasurer for
5 taxes paid to him or her shall be numbered consecutively. ~~and shall~~
6 ~~be issued in duplicate. The original shall be presented to the~~
7 ~~taxpayer upon payment, and the duplicate shall be retained by the~~
8 ~~county treasurer.~~

9 Sec. 4. Section 77-1707, Reissue Revised Statutes of
10 Nebraska, is amended to read:

11 77-1707 The county treasurer shall be held strictly
12 accountable for all receipts, including receipts found missing at
13 regular settlement, and also for all detached receipts. ~~, the~~
14 ~~duplicates of which do not show the entry of taxes paid. All~~
15 irregularities in the issuance of receipts that render them worthless
16 must be shown on the face of the receipt. ~~original, which must in no~~
17 ~~case be detached from the duplicate.~~

18 Sec. 5. Section 77-1821, Reissue Revised Statutes of
19 Nebraska, is amended to read:

20 77-1821 The treasurer shall make out a tax receipt ~~and~~
21 ~~duplicate~~ for the taxes on the real estate mentioned in the
22 certificate, the same as in other cases, and shall write thereon sold
23 for taxes at public sale or sold for taxes at private sale, as the
24 case may be.

25 Sec. 6. Original sections 77-1704, 77-1704.01, 77-1706,

1 77-1707, and 77-1821, Reissue Revised Statutes of Nebraska, are
2 repealed.