

ONE HUNDRED SEVENTH LEGISLATURE - FIRST SESSION - 2021
COMMITTEE STATEMENT (CORRECTED)
LB292

Hearing Date: Wednesday February 17, 2021
Committee On: Revenue
Introducer: Friesen
One Liner: Change provisions relating to partial payments of property taxes

Roll Call Vote - Final Committee Action:
Advanced to General File with amendment(s)

Vote Results:

Aye: 8 Senators Albrecht, Bostar, Briese, Flood, Friesen, Lindstrom, Linehan, Pahls

Nay:

Absent:

Present Not Voting:

Oral Testimony:

Proponents:

Senator Curt Friesen

Representing:

Introducer

Opponents:

Jon Cannon

Representing:

NACO

Neutral:

Representing:

Summary of purpose and/or changes:

LB292 will allow a county treasurer to accept partial payments for current or delinquent real and personal property taxes or any charges to interest, publication, penalties or other charges by reason of the delinquency. The payments shall be held in escrow by either the county treasurer or the county treasurer may contract with another entity to hold the payments in escrow.

The county treasurer shall hold the amounts there are sufficient accumulated funds to pay at least half the taxes currently due or the full amount of the delinquency.

The county treasurer may require a minimum, limited or periodic payment amount as a condition for accepting funds to be held in escrow. The county treasurer may also require an escrow agreement between the county treasurer and the person making the payment.

Currently, the county board must pass a resolution allowing for the partial payment of taxes.

Explanation of amendments:

The amendment becomes the bill.

If a payment is made on or before the delinquency date for less than the amount due, the county treasurer is required to apply the payment to the taxes due and notify the person paying the tax and the person or entity to whom the tax statement was mailed of the unpaid amount due within 30 days. Interest accrues on the unpaid amount from the delinquency date until payment of the remaining taxes due, plus interest, is received.

If the remaining amount due with interest is not received on or before 30 days after notice from the county treasurer, the county treasurer shall return the amount paid. The full amount of taxes, interest and penalties shall be collected in the same manner as other delinquent property taxes.

If a payment is made for less than the amount due on an undivided share of real property, notice shall be given to all parties or entities to whom the tax statements were mailed.

Lou Ann Linehan, Chairperson