

## LEGISLATIVE BILL 897

Approved by the Governor April 10, 2012

Introduced by Pahls, 31.

FOR AN ACT relating to revenue and taxation; to amend section 77-1615, Reissue Revised Statutes of Nebraska; to change provisions relating to tax lists; to harmonize provisions; to repeal the original section; and to outright repeal section 33-113, Reissue Revised Statutes of Nebraska.

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

Section 1. Section 77-1615, Reissue Revised Statutes of Nebraska, is amended to read:

77-1615 The tax list shall be completed by the county assessor, ~~except that the tax list shall be completed by the county clerk in all counties having a population of more than two hundred thousand inhabitants.~~ The tax lists shall be completed by carrying out in a column by itself the consolidated tax as provided in section 77-1614, with the labor tax, and any irregular tax, each in separate columns and, after adding up each column of taxes, the ~~officer preparing same~~ county assessor shall, in an abstract at the end of each precinct, township, city, and village list, or other subdivisions of a county, apportion the consolidated tax among the respective funds to which it belongs, according to the tax levied for each of such funds, showing a summary of each distinct tax. The ~~officer preparing the same,~~ county assessor, before transmission of the tax lists to the county treasurer, shall set up on his or her records a controlling account, which shall reflect the total tax assessed, against which the ~~preparing officer~~ county assessor shall record the monthly tax collections, as shown by the county treasurer's records.

Sec. 2. Original section 77-1615, Reissue Revised Statutes of Nebraska, is repealed.

Sec. 3. The following section is outright repealed: Section 33-113, Reissue Revised Statutes of Nebraska.