

LEGISLATURE OF NEBRASKA  
ONE HUNDRED SEVENTH LEGISLATURE  
SECOND SESSION

**LEGISLATIVE BILL 949**

Introduced by Friesen, 34.

Read first time January 10, 2022

Committee: Revenue

- 1 A BILL FOR AN ACT relating to revenue and taxation; to amend section
- 2 77-1701, Reissue Revised Statutes of Nebraska; to change provisions
- 3 relating to tax statements; and to repeal the original section.
- 4 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-1701, Reissue Revised Statutes of Nebraska, is  
2 amended to read:

3 77-1701 (1) The county treasurer shall be ex officio county  
4 collector of all taxes levied within the county. The county board shall  
5 designate a county official to mail or otherwise deliver a statement of  
6 the amount of taxes due and a notice that special assessments are due, to  
7 the last-known address of the person, firm, association, or corporation  
8 against whom such taxes or special assessments are assessed or to the  
9 lending institution or other party responsible for paying such taxes or  
10 special assessments. Such statement shall clearly indicate, for each  
11 political subdivision, the levy rate and the amount of taxes due as the  
12 result of principal or interest payments on bonds issued by the political  
13 subdivision and shall show such rate and amount separate from any other  
14 levy. Beginning with tax year 2000, when taxes on real property are  
15 delinquent for a prior year, the county treasurer shall indicate this  
16 information on the current year tax statement in bold letters. The  
17 information provided shall inform the taxpayer that delinquent taxes and  
18 interest are due for the prior year or years and shall indicate the  
19 specific year or years for which such taxes and interest remain unpaid.  
20 The language shall read "Back Taxes and Interest Due For", followed by  
21 numbers to indicate each year for which back taxes and interest are due.  
22 Failure to receive such statement or notice shall not relieve the  
23 taxpayer from any liability to pay such taxes or special assessments and  
24 any interest or penalties accrued thereon. In any county in which a city  
25 of the metropolitan class is located, all statements of taxes shall also  
26 include notice that special assessments for cutting weeds, removing  
27 litter, and demolishing buildings are due. In every other county, all  
28 statements of taxes shall include the following language: Please check  
29 with the county to determine if special assessments are due.

30 (2) Notice that special assessments are due shall not be required  
31 for special assessments levied by sanitary and improvement districts

1 organized under Chapter 31, article 7, except that such notice may be  
2 provided by the county at the discretion of the county board or by the  
3 sanitary and improvement district with the approval of the county board.

4 (3) A statement of the amount of taxes due and a notice that special  
5 assessments are due shall not be required to be mailed or otherwise  
6 delivered pursuant to subsection (1) of this section if the total amount  
7 of the taxes and special assessments due is less than two dollars.  
8 Failure to receive the statement or notice shall not relieve the taxpayer  
9 from any liability to pay the taxes or special assessments but shall  
10 relieve the taxpayer from any liability for interest or penalties. Taxes  
11 and special assessments of less than two dollars shall be added to the  
12 amount of taxes and special assessments due in subsequent years and shall  
13 not be considered delinquent until the total amount is two dollars or  
14 more.

15 Sec. 2. Original section 77-1701, Reissue Revised Statutes of  
16 Nebraska, is repealed.