

LEGISLATIVE BILL 41

Approved by the Governor April 16, 2021

Introduced by Dorn, 30; Blood, 3.

A BILL FOR AN ACT relating to counties under township organization; to amend section 23-259, Reissue Revised Statutes of Nebraska, and section 23-1601, Revised Statutes Cumulative Supplement, 2020; to change provisions relating to certain payments of funds to townships; and to repeal the original sections.

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

Section 1. Section 23-259, Reissue Revised Statutes of Nebraska, is amended to read:

23-259 The money necessary to defray the town charges of each town shall be levied on the taxable property in such town in the manner prescribed by the Nebraska Budget Act. The rate of taxes for town purposes shall not exceed twenty-eight cents on each one hundred dollars upon the taxable value of the taxable property in such township for all purposes subject to approval of the county board. The proceeds of such tax shall be paid by the county treasurer to the town treasurer on or before the fifteenth day of each month or more frequently as provided in section 77-1759.

Sec. 2. Section 23-1601, Revised Statutes Cumulative Supplement, 2020, is amended to read:

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

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

(3) The county treasurer, at the direction of the city or village, shall invest the bond fund money collected for each city or village located within each county. The bond fund money shall be invested by the county treasurer and any investment income shall accrue to the bond fund. The county treasurer shall notify the city or village when the bonds have been retired.

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

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

(c) If a school district treasurer has not filed an official bond pursuant to section 11-107 or evidence of equivalent insurance coverage, the county treasurer may hold funds collected or received for the school district until such time as the bond or evidence of equivalent insurance coverage has been filed.

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

(6) The county treasurer shall annually complete continuing education through a program approved by the Auditor of Public Accounts, and proof of completion of such program shall be submitted to the Auditor of Public Accounts.

Sec. 3. Original section 23-259, Reissue Revised Statutes of Nebraska, and section 23-1601, Revised Statutes Cumulative Supplement, 2020, are repealed.