

LEGISLATIVE BILL 150

Approved by the Governor February 6, 1979

Introduced by Pirsch, 10

AN ACT to amend section 77-1701, Reissue Revised Statutes of Nebraska, 1943, relating to revenue and taxation; to provide that certain counties include special assessment information as prescribed; and to repeal the original section.

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

Section 1. That section 77-1701, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1701. The county treasurer shall be ex officio county collector of all taxes levied within his the county. The county board is authorized to direct that a statement of taxes and special assessments be mailed or otherwise delivered to the person, firm, association or corporation against whom such taxes are assessed; Provided, that failure to receive such statement shall not relieve the taxpayer from any liability to pay such taxes or special assessments and penalties accrued thereon; and provided further, that amounts due for taxes and special assessments are shown as separate amounts and that the special assessments be identified. In any county in which a city of the metropolitan class is located, all statements of taxes shall include special assessments for cutting weeds, removing litter, and demolishing buildings.

Sec. 2. That original section 77-1701, Reissue Revised Statutes of Nebraska, 1943, is repealed.