

LEGISLATIVE BILL 412

Approved by the Governor March 21, 1995

Introduced by Janssen, 15; Hudkins, 21

AN ACT relating to revenue and taxation; to amend section 77-1701, Reissue Revised Statutes of Nebraska; to change provisions relating to collection of taxes; and to repeal the original section.

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

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

77-1701. (1) The county treasurer shall be ex officio county collector of all taxes levied within the county. The county board shall direct that a statement of the amount of taxes due and a notice that special assessments are due, be mailed or otherwise delivered to the last-known address of the person, firm, association, or corporation against whom such taxes or special assessments are assessed or to the lending institution or other party responsible for paying such taxes or special assessments. Failure to receive such statement or notice shall not relieve the taxpayer from any liability to pay such taxes or special assessments and any interest or penalties accrued thereon. In any county in which a city of the metropolitan class is located, all statements of taxes shall also include notice that special assessments for cutting weeds, removing litter, and demolishing buildings are due.

(2) Notice that special assessments are due shall not be required for special assessments levied by sanitary and improvement districts organized under Chapter 31, article 7, except that such notice may be provided by the county at the discretion of the county board, or by the sanitary and improvement district with the approval of the county board.

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

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 Original section 77-1701, Reissue Revised Statutes of Nebraska, is repealed.