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## AMENDMENTS TO LB 475

Introduced by Government, Military and Veterans Affairs.

- 1 1. Strike the original sections and insert the following
- 2 new sections:
- 3 Section 1. Section 11-119, Reissue Revised Statutes of
- 4 Nebraska, is amended to read:
- 5 11-119 The following named officers shall execute a bond
- 6 with penalties of the following amounts:
- 7 (1) The Governor, one hundred thousand dollars;
- 8 (2) The Lieutenant Governor, one hundred thousand
- 9 dollars;
- 10 (3) The Auditor of Public Accounts, one hundred thousand
- 11 dollars;
- 12 (4) The Secretary of State, one hundred thousand dollars;
- 13 (5) The Attorney General, one hundred thousand dollars;
- 14 (6) The State Treasurer, not less than one million
- 15 dollars and not more than double the amount of money that may come
- 16 into his or her hands, to be fixed by the Governor;
- 17 (7) Each county attorney, a sum not less than one
- 18 thousand dollars to be fixed by the county board;
- 19 (8) Each clerk of the district court, not less than five
- 20 thousand dollars or more than one hundred thousand dollars to be
- 21 determined by the county board;
- 22 (9) Each county clerk, not less than one thousand dollars
- 23 or more than one hundred thousand dollars to be determined by the

1 county board, except that when a county clerk also has the duties

- 2 of other county offices the minimum bond shall be two thousand
- 3 dollars;
- 4 (10) Each county treasurer, not less than ten thousand
- 5 dollars and not more than the amount of money that may come into
- 6 his or her hands, to be determined by the county board;
- 7 (11) Each county comptroller, a sum not less than one
- 8 thousand dollars to be fixed by the county board;
- 9 (11) (12) Each sheriff, in counties of not more than
- 10 twenty thousand inhabitants, five thousand dollars, and in counties
- 11 over twenty thousand inhabitants, ten thousand dollars;
- 12 (12) (13) Each district superintendent of public
- 13 instruction, one thousand dollars;
- 14 (13) (14) Each county surveyor, five hundred dollars;
- 15 (14) (15) Each county commissioner or supervisor, in
- 16 counties of not more than twenty thousand inhabitants, one thousand
- 17 dollars, in counties over twenty thousand and not more than thirty
- 18 thousand inhabitants, two thousand dollars, in counties over thirty
- 19 thousand and not more than fifty thousand inhabitants, three
- 20 thousand dollars, and in counties over fifty thousand inhabitants,
- 21 five thousand dollars;
- 22 (15) (16) Each register of deeds in counties having a
- 23 population of more than sixteen thousand five hundred inhabitants,
- 24 not less than two thousand dollars or more than one hundred
- 25 thousand dollars to be determined by the county board;
- 26 (16) (17) Each township clerk, two hundred fifty dollars;
- 27 (18) Each township treasurer, two thousand dollars;

1 (18) (19) Each county assessor, not more than five

- 2 thousand dollars and not less than two thousand dollars;
- 3 (19) (20) Each school district treasurer, not less than
- 4 five hundred dollars or more than double the amount of money that
- 5 may come into his or her hands, the amount to be fixed by the
- 6 president and secretary of the district;
- 7 (20) Each road overseer, two hundred fifty dollars;
- 8 (21) Each member of a county weed district board and
- 9 the manager thereof, such amount as may be determined by the county
- 10 board of commissioners or supervisors of each county with the same
- 11 amount to apply to each member of any particular board; and
- 12 <del>(22)</del> (23) In any county, in lieu of the individual bonds
- 13 required to be furnished by county officers, a schedule, position,
- 14 or blanket bond or undertaking may be given by county officers, or
- 15 a single corporate surety fidelity, schedule, position, or blanket
- 16 bond or undertaking covering all the officers, including officers
- 17 required by law to furnish an individual bond or undertaking, may
- 18 be furnished. The county may pay the premium for the bond. The bond
- 19 shall be, at a minimum, an aggregate of the amounts fixed by law
- 20 or by the person or board authorized by law to fix the amounts,
- 21 and with such terms and conditions as may be required by sections
- 22 11-101 to 11-130.
- 23 All other state officers, department heads, and employees
- 24 shall be bonded or insured as required by section 11-201.
- 25 Sec. 2. Section 11-125, Reissue Revised Statutes of
- 26 Nebraska, is amended to read:
- 27 11-125 If any county treasurer, county attorney, clerk of

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1 the district court, county clerk, county judge, clerk magistrate,

2 county assessor, <a href="county comptroller">county comptroller</a>, <a href="register">register</a> of deeds</a>, <a href="county county">county</a>

3 sheriff, county commissioner or supervisor, or acting officer

who is appointed as provided by section 32-561 furnishes a bond

executed by a surety company authorized by the laws of this state

6 to execute such bond and such bond is approved by the county board,

7 then the county may pay the premium for such bond. Any surety bond

so executed and approved shall contain a covenant to the effect

that when the stated term of the bond is reduced to a shorter

10 term by reason of the death, resignation, or removal from office

11 of such official for a cause not imposing liability on the bond,

12 the obligor shall refund to the county the unearned portion of the

13 premium so paid for the term of the bond subject to a reasonable

14 minimum premium charge.

15 Sec. 3. Section 11-126, Reissue Revised Statutes of

Nebraska, is amended to read:

17 11-126 Whenever any deputy or employee of any county

18 treasurer, county attorney, clerk of the district court, county

19 clerk, county assessor, county comptroller, register of deeds,

20 county sheriff, or county commissioner or supervisor shall be

21 required by law or the order of the county board of any county

22 to supply bond, either (1) such deputy or employee shall furnish

a bond by a surety company, which bond shall be approved by the

24 county board, and the county may pay the premium for such bond;

25 or (2) the county board may arrange and pay for the writing of

26 a blanket corporate surety bond for the benefit of the county,

27 bonding (a) all such employees of the county or (b) all such deputy

1 county officials or (c) both subdivisions (a) and (b) of this

- 2 subdivision.
- 3 Sec. 4. Section 23-131, Reissue Revised Statutes of
- 4 Nebraska, is amended to read:
- 5 23-131 (1) Upon the allowance of any claim or account
- 6 against the county, the county board shall direct the county clerk
- 7 to draw a warrant upon the county treasurer in payment thereof. The
- 8 warrant shall be signed by the chairperson of the county board,
- 9 except as hereinafter provided, and countersigned by the county
- 10 clerk. Warrants may also be issued as provided in section 23-1303.
- 11 All warrants payable to officers or employees of the county and
- 12 claims or accounts allowed in full shall be delivered by the county
- 13 clerk upon completion of entries so required in the warrant and
- 14 distribution records of the officer in charge of such records. If
- 15 a claim or account is not allowed in full, the warrant shall not
- 16 be delivered to the party until the time for taking an appeal has
- 17 expired and, if such appeal be taken, then not until the appeal has
- 18 been determined.
- 19 (2) Jurors in the district courts shall, immediately upon
- 20 the completion of their services, be entitled to a statement under
- 21 seal from the clerk of the court wherein their services were
- 22 rendered, certifying the amount due them for service as jurors
- 23 in such court. Upon presentation of the certified statement to
- 24 the county clerk, the county clerk shall immediately issue a
- 25 warrant upon the county general fund for the amount due as shown
- 26 by the certified statement. Before delivery of the warrant, the
- 27 county clerk shall deduct therefrom the amount of any delinquent

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him or her.

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personal taxes then due from the juror.  $\tau$  except that in a county 1 2 having a county comptroller, the county board shall direct the 3 comptroller to draw the warrant, and the warrant shall be executed 4 as provided in this section, except that it shall be countersigned 5 and issued by the comptroller. If the county clerk or the county comptroller is unable to issue the warrant to the jurors because 6 7 of insufficient funds, a record of the date of presentation of the 8 certified statements, together with the names and addresses of the 9 jurors, shall be made by the county clerk or the county comptroller 10 and the amount due thereon shall draw interest until there are 11 sufficient funds upon which to draw and pay the warrants, whereupon 12 each juror shall be immediately notified by registered letter, return receipt requested, that upon presentation of a certified 13

17 Sec. 5. Section 23-135, Reissue Revised Statutes of 18 Nebraska, is amended to read:

statement for juror's fee, a warrant will be drawn therefor with

interest, less whatever delinquent personal taxes are then due from

19 23-135 (1) All claims against a county shall be filed 20 with the county clerk within ninety days from the time when any materials or labor, which form the basis of the claims, have 21 22 been furnished or performed, except that (a) the fees of jurors 23 serving in the district courts shall be paid as provided for 24 in section 23-131, (b) payment may be approved as provided in 25 subsection (2) of this section, and (c) payments may be made as 26 provided in subsection (3) of this section. The county board may 27 authorize procedures whereby claims may be filed electronically.

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1 The electronic filing shall include the following: Information

2 with respect to the person filing the claim, the basis of the

3 claim, the amount of the claim, the date of the claim, and any

other information the county board may require. The county clerk

5 shall keep records of each electronic claim. The records shall

6 be accessible for public viewing in either electronic or printed

7 format.

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8 (2) A county board may by resolution, which resolution

9 constitutes a claim pursuant to subsection (1) of section 23-1303,

10 approve the payment for a particular piece of personal property

11 prior to the receipt of such property by the county. A county board

12 may by resolution approve the payment for a particular piece of

13 real or personal property at the auction at which such property is

sold if the resolution states the maximum amount which the county

may bid for the particular piece of real or personal property.

16 (3) The county board may pay in advance of services being

17 rendered if it is pursuant to a contract entered into with the

18 state. Such contract shall meet the requirements of the Interlocal

Cooperation Act.

20 (4) When the claim of any person against the county is

disallowed in whole or in part by the county board, such person

22 may appeal from the decision of the board to the district court of

such county by causing a written notice to be served on the county

24 clerk within twenty days after making such decision and executing

25 a bond to such county, with sufficient security, to be approved by

26 the county clerk, conditioned for the faithful prosecution of such

27 appeal and the payment of all costs that shall be adjudged against

1 the appellant. Upon the disallowance of any claim, the county clerk 2 shall notify the claimant, his or her agent, or his or her attorney 3 in writing of the fact within five days after such disallowance. 4 Notice mailed within such time shall be deemed sufficient. In a 5 county with a county comptroller, all claims shall be filed with 6 the comptroller and not with the county clerk. The comptroller 7 shall keep records of each electronic claim. The records shall 8 be accessible for public viewing in either electronic or printed 9 format. When an appeal is taken, it shall be the duty of the county 10 clerk to immediately notify the county comptroller of such appeal. Sec. 6. Section 23-906, Reissue Revised Statutes of 11 12 Nebraska, is amended to read: 13 23-906 In each county the finance committee of the county 14 board shall constitute the budget-making authority unless the 15 board, in its discretion, designates or appoints one of its own 16 members, or the county comptroller, the county manager, or other 17 qualified person as the budget-making authority. If he or she will accept the appointment, another county official may be appointed as 18 19 the budget-making authority. For the performance of this additional 20 responsibility, the county official accepting the appointment may 21 receive such additional salary as fixed by the county board. 22 On or before August 1, the budget-making authority shall prepare a county budget document, in the form required by sections 23 24 23-904 and 23-905, for the fiscal year and transmit the document to 25 the county board. 26 A summary of the budget, in the form required by section 27 23-905, showing for each fund (1) the requirements, (2) the

1 outstanding warrants, (3) the operating reserve to be maintained,

- 2 (4) the cash on hand at the close of the preceding fiscal year, (5)
- 3 the revenue from sources other than taxation, (6) the amount to be
- 4 raised by taxation, and (7) the amount raised by taxation in the
- 5 preceding fiscal year, together with a notice of a public hearing
- 6 to be had with respect to the budget before the county board, shall
- 7 be published once at least five days before the date of hearing in
- 8 some legal newspaper published and of general circulation in the
- 9 county or, if no such legal newspaper is published, in some legal
- 10 newspaper of general circulation in the county.
- 11 Sec. 7. Section 23-1302, Reissue Revised Statutes of
- 12 Nebraska, is amended to read:
- 13 23-1302 It shall be the general duty of the county clerk:
- 14 (1) To record in a book provided for that purpose all
- 15 proceedings of the board. If the county clerk or his or her deputy
- 16 is unable to be present for any proceeding of the board, the county
- 17 clerk may appoint a designee to record such proceedings;
- 18 (2) To make regular entries of its resolutions and
- 19 decisions in all questions concerning the raising of money;
- 20 (3) To countersign all warrants issued by the board and
- 21 signed by its chairperson;
- 22 (4) To preserve and file all accounts acted upon by
- 23 the board, with its action thereon, and perform such special
- 24 duties as are required by law. Such special duties do not include
- 25 budget-making duties performed under section 23-906. In a county
- 26 having a county comptroller, all accounts acted upon by the board
- 27 shall remain on file in the office of such comptroller; and the The

- 1 county clerk shall certify to the county treasurer as of June 15
- 2 and December 15 of each year the total amount of unpaid claims of
- 3 the county; and
- 4 (5) To prepare and file with the county board the annual
- 5 inventory statement of county personal property in his or her
- 6 custody and possession, and to perform the duties enjoined upon him
- 7 or her by sections 23-346 to 23-350.
- 8 Sec. 8. Section 23-1401, Reissue Revised Statutes of
- 9 Nebraska, is amended to read:
- 10 23-1401 In As of the effective date of this act, in any 11 county in this state having a population in excess of three hundred 12 thousand inhabitants, which a city of the metropolitan class is 13 located, there is hereby created the office of county comptroller. 14 The county clerk shall serve as the ex officio county comptroller 15 until the county comptroller is duly elected and qualified pursuant 16 to section 10 of this act. for such county, and the county clerk 17 of such county shall be the ex officio county comptroller for the 18 county. The county comptroller shall act as the general accountant, 19 chief auditing officer, and internal auditor, and fiscal agent 20 of the county and shall exercise a general supervision financial 21 auditing authority over all officers of the county charged in any 22 manner with the receipt, collection, or disbursement of the county 23 revenue. The county comptroller shall be a competent bookkeeper and 24 accountant, and it shall be his or her duty to keep a complete 25 set of books in which, among other things, the amount of the 26 appropriation that has been made on the fund that has been expended 27 on account of such appropriation fund shall be stated. It shall

be the duty of the The county comptroller to shall audit all 1 2 claims filed against the county and prepare a report thereon to the county board of such county. The county comptroller shall 3 4 also keep accurate and separate accounts between the county and 5 officers of the county, and between the county and all contractors 6 or other persons doing work or furnishing material for the county. 7 The county comptroller shall also examine and check the financial 8 reports of all officers of the county. The county comptroller shall 9 prepare and file the required annual inventory statement of county 10 personal property in his or her custody or possession, as provided 11 in sections 23-346 to 23-350. The county comptroller need not be a 12 resident of the county when he or she files for election as county 13 comptroller, but a county comptroller shall reside in a county 14 for which he or she holds office. No person shall seek nomination 15 or appointment for the office of county comptroller, nor serve in 16 that capacity unless he or she has been issued a certificate of 17 certified public accountant pursuant to section 1-114. Sec. 9. Section 32-101, Reissue Revised Statutes of 18 19 Nebraska, is amended to read: 20 32-101 Sections 32-101 to 32-1551 and section 10 of this 21 act shall be known and may be cited as the Election Act. 22 Sec. 10. A county comptroller shall be elected in each 23 county in which a city of the metropolitan class is located at the statewide general election in 2010 and each four years thereafter. 24 25 The term of the county comptroller shall be four years or until his 26 or her successor is elected and qualified. The county comptroller 27 shall meet the qualifications found in section 23-1401. The county

- 1 comptroller shall be elected on the partisan ballot.
- 2 Sec. 11. Original sections 11-119, 11-125, 11-126,
- 3 23-131, 23-135, 23-906, 23-1302, 23-1401, and 32-101, Reissue
- 4 Revised Statutes of Nebraska, are repealed.
- 5 Sec. 12. The following sections are outright repealed:
- 6 Sections 23-1402, 23-1403, and 23-1404, Reissue Revised Statutes of
- 7 Nebraska.