

## LEGISLATIVE BILL 29

Approved by the Governor March 7, 2013

Introduced by Hadley, 37.

FOR AN ACT relating to revenue and taxation; to amend sections 77-1616 and 77-1710, Reissue Revised Statutes of Nebraska; to change provisions relating to tax lists; to provide a duty for county treasurers relating to recording tax assessments and collections; to eliminate provisions relating to tax lists and a controlling account; to repeal the original sections; and to outright repeal section 77-1615, Revised Statutes Cumulative Supplement, 2012.

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

Section 1. Section 77-1616, Reissue Revised Statutes of Nebraska, is amended to read:

77-1616 The tax list shall be completed by the county assessor and delivered to the county treasurer on or before November 22. At the same time the county assessor or county clerk shall transmit a warrant, which warrant shall be signed by the county assessor or county clerk and shall in general terms command the treasurer to collect taxes therein mentioned according to law. No informality therein, and no delay in the transmitting of the same after the time above specified, shall affect the validity of any taxes or sales, or other proceedings for the collection of taxes as provided for in this chapter. Whenever it shall be discovered that the warrant provided for in this section was not at the proper time attached to any tax list, or was not transmitted as herein provided for any preceding year or years, in the hands of the county treasurer, the county assessor shall forthwith attach or transmit such warrant, which shall be in the same form and have the same force and effect as if it had been attached to such tax list, or transmitted as herein provided, before the delivery thereof to the county treasurer.

Sec. 2. Section 77-1710, Reissue Revised Statutes of Nebraska, is amended to read:

77-1710 Whenever any taxes are paid, the county treasurer shall enter on the tax lists, opposite the description of real estate or personal property whereon the same was levied, the word "paid", together with the date of such payment, and the name of the person paying the same, which entry shall be prima facie evidence of such payment. The county treasurer shall maintain a record of the total tax assessed and monthly total tax collections.

Sec. 3. Original sections 77-1616 and 77-1710, Reissue Revised Statutes of Nebraska, are repealed.

Sec. 4. The following section is outright repealed: Section 77-1615, Revised Statutes Cumulative Supplement, 2012.