

LEGISLATIVE BILL 962

Approved by the Governor April 1, 1996

Introduced by Stuhr, 24

AN ACT relating to cities and villages; to amend sections 17-514, 17-973, and 19-4501, Reissue Revised Statutes of Nebraska; to authorize cities of the second class and villages to collect special assessments; to provide duties; to require notice; to transfer provisions; to harmonize provisions; to repeal the original sections; and to declare an emergency.

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

Section 1. Section 17-514, Reissue Revised Statutes of Nebraska, is amended to read:

17-514. All assessments shall be a lien on the property on which levied from the date of levy, and shall thereupon be certified by direction of the council or board of trustees to the treasurer of such city or village for collection. Except as provided in section 3 of this act, and such assessment shall be due and payable to such treasurer until the first day of November thereafter, or until the delivery of the tax list for such year to the treasurer of the county in which such city or village may be situated, at and after which time the same shall be due and payable to such county treasurer. The council or board of trustees of such city or village shall, within the time provided by law, cause such assessments, or portion thereof then remaining unpaid, to be certified to the county clerk of ~~said~~ the county for entry upon the proper tax lists. If and in case the city or village treasurer shall collect collects any assessment or portion thereof so certified while the same shall be payable to such the county treasurer, as aforesaid, the same shall be by the treasurer certified city or village treasurer shall certify the assessment or portion thereof to the county treasurer at once, and the latter county treasurer shall correct his the record to show such payment.

Sec. 2. Section 17-973, Reissue Revised Statutes of Nebraska, is amended to read:

17-973. All assessments made under the provisions of sections 17-970 to 17-976 shall be a lien on the property against which levied from the date of levy and shall thereupon be certified by direction of the governing body to the treasurer of such city or village for collection. Except as provided in section 3 of this act, and such assessments shall be due and payable to such treasurer until November 1 thereafter or until the delivery of the tax list for such year to the treasurer of the county in which such city or village may be situated, at and after which time the same shall be due and payable to such county treasurer. The governing body of such city or village shall, within the time provided by law, cause such assessments, or the portion thereof remaining unpaid, to be certified to the county clerk of the county for entry upon the proper tax lists. If the city or village treasurer shall collect collects any assessment or portion thereof so certified while the same shall be payable to such the county treasurer, the city or village treasurer shall certify the assessment or portion thereof same shall be by the treasurer certified to the county treasurer at once, and the latter county treasurer shall correct his the record to show such payment.

Sec. 3. Section 19-4501, Reissue Revised Statutes of Nebraska, is amended to read:

~~19-4501.~~ (1) Any city of the metropolitan, primary, ~~or first,~~ or second class or any village shall have authority to collect the special assessments which it levies and to perform all other necessary functions related thereto including foreclosure. The governing body of any city or village collecting its own special assessments shall direct that notice that special assessments are due, shall be mailed or otherwise delivered to the last-known address of the person against whom such special assessments are assessed or to the lending institution or other party responsible for paying such special assessments. Failure to receive such notice shall not relieve the taxpayer from any liability to pay such special assessments and any interest or penalties accrued thereon.

(2) A city of the second class or village collecting its own assessments under this section shall (a) file notice of the assessments and the amount of assessment being levied for each lot or tract of land to the register of deeds of the county in which the municipality is located and (b) file a release of assessment upon final payment of each assessment with the

register of deeds. Such register of deeds shall index the assessment against the individual lots and tracts of land and have such information available to the public.

Sec. 4. Original sections 17-514, 17-973, and 19-4501, Reissue Revised Statutes of Nebraska, are repealed.

Sec. 5. Since an emergency exists, this act takes effect when passed and approved according to law.