

LEGISLATIVE BILL 1150

Approved by the Governor March 21, 1972

Introduced by William F. Swanson, 27th District

AN ACT to amend section 15-825, Reissue Revised Statutes of Nebraska, 1943, relating to cities of the primary class; to provide for collection of taxes and equalization of city taxes by counties; and to repeal the original section, and also section 15-806, Reissue Revised Statutes of Nebraska, 1943.

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

Section 1. That section 15-825, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

15-825. ~~The whenever a city of the primary class has the county within which it is situated collect the taxes for the city, the~~ treasurer of the county shall on demand pay to the treasurer of the city all money received by him arising from taxes levied for the city, ~~and also all money arising from the levy of the road tax upon property in the city which shall be expended upon the streets and grades in the city.~~

Sec. 2. Notwithstanding any existing provisions to the contrary, whenever any city of the primary class has the county within which it is situated collect the taxes for the city, the officials of the county as designated by state law shall constitute a board of equalization for the city except as to special assessments of the city, and the dates when taxes of such city except special taxes shall be a lien or shall be due and payable or shall be delinquent shall be as provided by state law for taxes otherwise collected by the county.

Sec. 3. That original section 15-825, Reissue Revised Statutes of Nebraska, 1943, and also section 15-806, Reissue Revised Statutes of Nebraska, 1943, are repealed.