

AMENDMENTS TO LB292

Introduced by Revenue.

1 1. Strike the original sections and insert the following new
2 sections:

3 Section 1. Section 77-204, Reissue Revised Statutes of Nebraska, is
4 amended to read:

5 77-204 (1) One-half of the taxes due under section 77-203 shall
6 become delinquent on May 1 and the second half on September 1 next
7 following the date the taxes become due, except that in counties having a
8 population of more than one hundred thousand, the first half shall become
9 delinquent April 1 and the second half August 1 next following the date
10 the taxes become due.

11 (2) If a payment is made on or before the delinquency date for less
12 than the taxes due, the county treasurer shall apply the payment and
13 notify the person paying the tax and the person or entity to whom the tax
14 statement was mailed of the unpaid amount within thirty days after the
15 application of the payment. Interest at the rate specified in section
16 45-104.01, as such rate may from time to time be adjusted by the
17 Legislature, shall begin to accrue on the unpaid amount from the
18 delinquency date until payment is received for the remaining amount due
19 and the accrued interest. If payment for the remaining amount due and the
20 accrued interest is not received on or before thirty days after the
21 county treasurer's notice to the taxpayer, the county treasurer shall
22 return to the taxpayer the amount of taxes that were previously paid, and
23 the full amount of the taxes due, along with interest and penalties,
24 shall be collected in the same manner as other delinquent property taxes.
25 Payments made pursuant to this subsection are not considered partial
26 payments under section 77-1704.02. If a payment is made for less than the
27 taxes due on an undivided share of real property, notice shall be given

1 to all parties or entities to whom tax statements are mailed.

2 Sec. 2. Original section 77-204, Reissue Revised Statutes of
3 Nebraska, is repealed.