

LEGISLATURE OF NEBRASKA  
ONE HUNDRED SEVENTH LEGISLATURE  
FIRST SESSION

**LEGISLATIVE BILL 292**

Introduced by Friesen, 34.

Read first time January 12, 2021

Committee:

- 1 A BILL FOR AN ACT relating to property taxes; to amend sections
- 2 77-1704.02 and 77-1719.03, Reissue Revised Statutes of Nebraska; to
- 3 change provisions relating to partial payments of property taxes; to
- 4 harmonize provisions; and to repeal the original sections.
- 5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-1704.02, Reissue Revised Statutes of Nebraska,  
2 is amended to read:

3 77-1704.02 (1) ~~The county treasurer shall accept partial~~ Any county  
4 ~~board may pass a resolution to allow~~ payments for the discharge of  
5 current or delinquent real property taxes, personal property taxes, or  
6 both or any charges for interest, publication, penalties, or other  
7 charges by reason of the delinquency of such taxes and shall hold such  
8 payments to be held in escrow ~~by the county treasurer or may contract~~  
9 with another party to hold such payments in escrow. ~~The~~ Upon passage of  
10 ~~such a resolution or such other effective date as the resolution may~~  
11 ~~provide,~~ the county treasurer shall accept payments in accordance with  
12 ~~the resolution or any subsequent amendments thereto and~~ hold such amounts  
13 until the accumulated payments are sufficient to pay at least one-half  
14 the taxes currently due on the property or the full amount of delinquency  
15 and any interest, penalties, or other charges due to the delinquency. The  
16 ~~resolution of the county treasurer board~~ may require a minimum, limited,  
17 or periodic payment amount as a condition for acceptance of payments to  
18 be held in escrow. The county treasurer resolution may also require that  
19 an escrow agreement be executed between the person making payment and the  
20 county treasurer as a condition for accepting payments.

21 (2) Payments held in escrow under this section may be held in a  
22 designated bank account or may be commingled with other county funds.  
23 Such amounts are the property of the person making payment and shall be  
24 held in trust for the benefit of such person and be accounted for with  
25 respect to the property for which the current or delinquent taxes are to  
26 be paid. The county may pay interest on amounts held in escrow at a rate  
27 to be determined by the county board or may retain any interest received.  
28 Upon sale of the property, any amounts held in escrow with respect to  
29 that property shall be returned to the person that made the payment or  
30 applied as directed by such person.

31 (3) Payments held in escrow for payment of delinquent taxes shall be

1 applied to the oldest delinquencies first. Payments held in escrow for  
2 payment of delinquent taxes shall not affect any collection procedure  
3 that is underway or available to the county until the delinquency is  
4 fully satisfied.

5 Sec. 2. Section 77-1719.03, Reissue Revised Statutes of Nebraska, is  
6 amended to read:

7 77-1719.03 In any case where any distress warrant includes taxes for  
8 one year or more, the sheriff may, in his or her discretion, accept  
9 partial payment and shall pay the same, as received, to the county  
10 treasurer, who shall accept the same and receipt the sheriff therefor.  
11 Pursuant to section 77-1704.02, the county treasurer shall ~~may~~ accept the  
12 partial payment and hold such amounts until the accumulated payments are  
13 sufficient to pay the full amount of the delinquency for one year and any  
14 interest, penalties, or other charges due to the delinquency.  
15 Notwithstanding any partial payment, the sheriff shall make levy and  
16 return thereof, on the distress warrant, as required by law.

17 Sec. 3. Original sections 77-1704.02 and 77-1719.03, Reissue  
18 Revised Statutes of Nebraska, are repealed.