

LEGISLATURE OF NEBRASKA

ONE HUNDRED SECOND LEGISLATURE

SECOND SESSION

**LEGISLATIVE BILL 864**

Introduced by McGill, 26.

Read first time January 06, 2012

Committee:

A BILL

1 FOR AN ACT relating to cities and villages; to amend sections 16-317,  
2 16-318, 17-605, 17-606, and 19-1101, Reissue Revised  
3 Statutes of Nebraska; to change bond recording duties of  
4 the clerk and treasurer as prescribed; to harmonize  
5 provisions; and to repeal the original sections.  
6 Be it enacted by the people of the State of Nebraska,

1           Section 1. Section 16-317, Reissue Revised Statutes of  
2 Nebraska, is amended to read:

3           16-317 The city clerk shall have the custody of all laws  
4 and ordinances, and shall keep a correct journal of the proceedings  
5 of the council. After ; ~~Provided, that after~~ the period of time  
6 specified by the State Records Administrator pursuant to ~~sections~~  
7 ~~84-1201 to 84-1220, the Records Management Act,~~ the city clerk may  
8 transfer such journal of the proceedings of the council to the State  
9 Archives of the Nebraska State Historical Society, for permanent  
10 preservation. ~~He shall also keep a record of all outstanding bonds~~  
11 ~~against the city, showing the number and amount of each, for and to~~  
12 ~~whom said bonds were issued; and when any bonds are purchased, or~~  
13 ~~paid, or canceled, said record shall show the fact. In his annual~~  
14 ~~report he shall describe particularly the bonds issued and sold~~  
15 ~~during the year, and the terms of sale, with every item of expense~~  
16 ~~thereof. He or she shall also perform such other duties as may be~~  
17 ~~required by the ordinances of the city. He shall also make at the end~~  
18 ~~of each month a report showing the amount appropriated to each fund,~~  
19 ~~and the whole amount of warrants drawn thereon.~~

20           Sec. 2. Section 16-318, Reissue Revised Statutes of  
21 Nebraska, is amended to read:

22           16-318 (1) The treasurer shall be required to give bond  
23 or evidence of equivalent insurance of not less than twenty-five  
24 thousand dollars, or he or she may be required to give bond in double  
25 the sum of money estimated by the city council at any time to be in

1 his or her hands belonging to the city and school district. The  
2 treasurer, ~~and he or she~~ shall be the custodian of all money  
3 belonging to the corporation. The city council shall pay the actual  
4 premium of the bond or insurance coverage of such treasurer.

5           (2) The treasurer shall keep a separate account of each  
6 fund or appropriation and the debts and credits belonging thereto. He  
7 or she shall give every person paying money into the treasury a  
8 receipt therefor, specifying date of payment and on what account  
9 paid. He or she shall also file copies of such receipts, except tax  
10 receipts, with his or her monthly reports, and he or she shall at the  
11 end of every month, and as often as may be requested, render an  
12 account to the city council, under oath, showing the state of the  
13 treasury at the date of such account, the amount of money remaining  
14 in each fund and the amount paid therefrom, and the balance of money  
15 in the treasury. ~~He or she~~ The treasurer shall also accompany such  
16 account with a statement of all receipts and disbursements, together  
17 with all warrants redeemed and paid by him or her, which warrants,  
18 with all vouchers held by him or her, shall be filed with his or her  
19 account in the clerk's office. He or she shall produce and show all  
20 funds shown by such report to be on hand, or satisfy the council or  
21 its committee that he or she has such funds in his or her custody or  
22 under his or her control. If the treasurer fails to render his or her  
23 account within twenty days after the end of the month, or by a later  
24 date established by the council, the mayor with the consent of the  
25 council may consider this failure as cause to remove the treasurer

1 from office.

2 (3) The treasurer shall keep a record of all outstanding  
3 bonds against the city, showing the number and amount of each bond,  
4 for and to whom the bonds were issued, and the date upon which any  
5 bond is purchased, paid, or canceled. He or she shall accompany the  
6 annual statement submitted pursuant to section 19-1101 with a  
7 description of the bonds issued and sold in that year and the terms  
8 of sale, with every item of expense thereof.

9 (4) The treasurer may employ and appoint a delinquent tax  
10 collector, who shall be allowed a ~~percent~~percentage upon his or her  
11 collections to be fixed by the council, not to exceed the fees  
12 allowed by law to the county treasurer for like services. ~~Upon,~~ and  
13 ~~upon~~ taxes collected by such delinquent tax collector, the city  
14 treasurer shall receive no fees.

15 (5) The ~~city~~ treasurer shall prepare all ~~paving and~~  
16 ~~curbing tax~~ special assessment lists and shall collect all ~~paving and~~  
17 ~~curbing taxes.~~ special assessments.

18 Sec. 3. Section 17-605, Reissue Revised Statutes of  
19 Nebraska, is amended to read:

20 17-605 The city or village clerk shall have the custody  
21 of all laws and ordinances, and shall keep a correct journal of the  
22 proceedings of the council or board of trustees. After ~~Provided,~~  
23 ~~that after~~ the period of time specified by the State Records  
24 Administrator pursuant to ~~sections 84-1201 to 84-1220,~~ the Records  
25 Management Act, the city or village clerk may transfer such journal

1 of the proceedings of the council or board of trustees to the State  
2 Archives of the Nebraska State Historical Society, for permanent  
3 preservation. ~~He shall also keep a record of all outstanding bonds~~  
4 ~~against the city or village, showing the number and amount of each,~~  
5 ~~for and to whom the said bonds were issued, and when any bonds are~~  
6 ~~purchased or paid or canceled said record shall show the fact; and in~~  
7 ~~his annual report he shall describe particularly the bonds issued and~~  
8 ~~sold during the year, and the terms of sale, with every item of~~  
9 ~~expense thereof.~~ He or she shall also perform such other duties as  
10 may be required by the ordinances of the city.

11 Sec. 4. Section 17-606, Reissue Revised Statutes of  
12 Nebraska, is amended to read:

13 17-606 (1) The treasurer of each city and village shall  
14 be the custodian of all money belonging to the corporation. He or she  
15 shall keep a separate account of each fund or appropriation and the  
16 debts and credits belonging thereto. He or she shall give every  
17 person paying money into the treasury a receipt therefor, specifying  
18 the date of payment and on what account paid. He or she shall also  
19 file copies of such receipts with his or her monthly reports, and he  
20 or she shall, at the end of every month, and as often as may be  
21 required, render an account to the city council or board of trustees,  
22 under oath, showing the state of the treasury at the date of such  
23 account and the balance of money in the treasury. He or she shall  
24 also accompany such accounts with a statement of all receipts and  
25 disbursements, together with all warrants redeemed and paid by him or

1 her, which warrants, with any and all vouchers held by him or her,  
2 shall be filed with his or her account in the clerk's office. If the  
3 treasurer fails to render his or her account within twenty days after  
4 the end of the month, or by a later date established by the governing  
5 body, the mayor in a city of the second class or the chairperson of  
6 the village board with the advice and consent of the trustees may use  
7 this failure as cause to remove the treasurer from office.

8 (2) The treasurer shall keep a record of all outstanding  
9 bonds against the city, showing the number and amount of each bond,  
10 for and to whom the bonds were issued, and the date upon which any  
11 bond is purchased, paid, or canceled. He or she shall accompany the  
12 annual statement submitted pursuant to section 19-1101 with a  
13 description of the bonds issued and sold in that year and the terms  
14 of sale, with every item of expense thereof.

15 Sec. 5. Section 19-1101, Reissue Revised Statutes of  
16 Nebraska, is amended to read:

17 19-1101 ~~It shall be the duty of the~~ The treasurer of each  
18 city or village or city having that has a population of not more than  
19 one hundred thousand ~~to inhabitants~~ shall prepare and publish  
20 annually within sixty days ~~following~~ after the close of its municipal  
21 fiscal year a statement of the receipts and expenditures ~~by of~~ funds  
22 of the city or village or city for the preceding fiscal year. The  
23 statement shall also include the information required by subsection  
24 (3) of section 16-318 or subsection (2) of section 17-606. Not more  
25 than the legal rate provided for in section 33-141 shall be charged

1 and paid for such publication.

2                   Sec. 6. Original sections 16-317, 16-318, 17-605, 17-606,

3 and 19-1101, Reissue Revised Statutes of Nebraska, are repealed.