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STATE OF NEBRASKA
OFFICIAL
FEB 20 1992
DEPT. OF JUSTICE

DATE: February 18, 1992

SUBJECT: Uncollected taxes levied upon real property that has been transferred to another school district pursuant to Neb.Rev.Stat. §79-516.08(2)(b) (Supp. 1991) shall, when collected, be placed to the credit of the school district to which the real property has been transferred.

REQUESTED BY: Max J. Kelch, Otoe County Attorney
Nebraska City, Nebraska 68410

WRITTEN BY: Don Stenberg, Attorney General
Harold Mosher, Senior Assistant Attorney General

On or before September 15th of each year, the county board of equalization in each county has a duty to levy a tax to provide the amounts required by political subdivisions within the county, including the amounts required by school districts.[1] Subsequent thereto, the county officer responsible for preparing the tax list must extend the tax levies before November 1 next following the date of the levy.[2] In addition, the tax lists, or unit tax ledgers in counties that have adopted the use thereof, must be completed and delivered to the county treasurer on or before the first day of November annually for personal property and on or before the first day of December annually for real property.[3]

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[1]Neb.Rev.Stat. §77-1601 (Reissue 1990).

[2]Neb.Rev.Stat. §77-1613 (Reissue 1990).

[3]Neb.Rev.Stat. §77-1616 (Reissue 1990).

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Real property taxes become due and payable on December 31 next following the date of the levy thereof, and commencing on that date, become a first lien on the real estate taxed until it is paid or extinguished as provided by law. See, Neb.Rev.Stat. §77-203 (Reissue 1990).

> One half of the taxes due under section 77-203 shall become delinquent on May 1 and the second half on September next following the date the taxes become due, except that in counties having a population of more than one hundred thousand, the first half shall become delinquent April 1 and the second half August 1 next following the date the taxes become due.[4]

Upon complying with the conditions stated in Neb.Rev.Stat. §79-516.08 (Supp. 1991), real property may be set off from the school district in which it is situated and attached to another school district. You have asked how uncollected taxes on real property which has been transferred to another school district pursuant to this statute are to be apportioned when collected.

It appears that the proper response to your question is governed by Neb.Rev.Stat. §79-419 (Reissue 1987). That statute reads as follows:

> Every change in district boundary lines must be reported as soon as made by the county superintendent to the county clerk and the county treasurer. The county superintendent shall keep in the office of the county clerk a map of the school districts of the county, which map shall be revised as often as the boundary lines or districts are changed or new districts formed. The county superintendent shall also report to the county treasurer the necessary changes to be made upon the tax lists of the county. Upon receiving said notification, it shall be the duty of the county treasurer to adjust the tax list of the county in accordance with the change of district boundaries so that the uncollected taxes levied upon property that has been transferred to another school district shall when collected be placed to the credit of the district to which the property has been transferred.

It therefore appears to us that uncollected taxes on real property which has been set off from the school district in which it was situated and attached to another school district pursuant to

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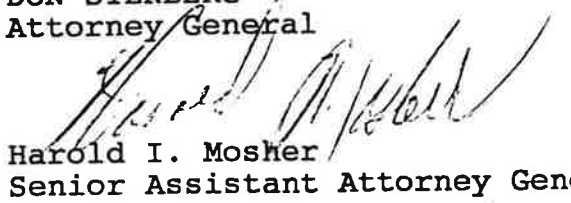
[4]Neb.Rev.Stat. §77-204 (Reissue 1990).

Neb.Rev.Stat. §79-516.08 (Supp. 1991) shall, when collected, be placed by the county treasurer to the credit of the school district to which the real property has been transferred.

Respectfully submitted,

DON STENBERG
Attorney General



Harold I. Mosher
Senior Assistant Attorney General

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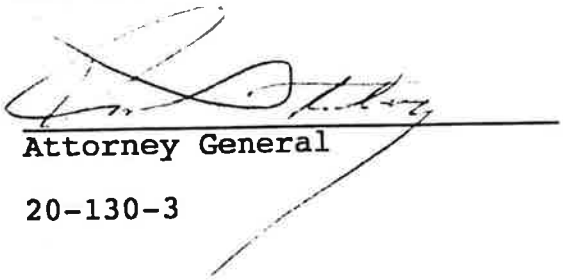

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