

DOUGLAS COUNTY
SHERIFF
NEBRASKA

MEDIA RELEASE



RELEASE DATE:

February 17, 2006

Douglas County Sheriff's Office opposes LB 1064.

FOR IMMEDIATE RELEASE

On Thursday, 16 February 2006, the Revenue Committee of the Nebraska State Legislature heard testimony on legislative bill LB 1064. LB 1064, introduced by Senator David Landis (Lincoln), would change provisions relating to property tax liens and collection of delinquent personal property taxes. If passed, the law would ultimately place county government behind lenders and other lien holders in collection of taxes or other debts. The law would effectively preclude counties from having first lien against tangible and intangible property of those persons evading payment of assessed personal property tax. The major impact of this law would result in the inability of the taxing authority (the county) to seize personal property of businesses and individuals who do not pay their assessed personal property tax.

If unpaid tax liability is not satisfied by payment, sale of seized property (tangible property) or seizure of monies (intangible property), the responsible agent(s) or owner(s) of the business or company are in violation of state statute 77-1726, a Class IV felony, and may be prosecuted and if found guilty, imprisoned.

The Nebraska financial institutions promoting this bill have no regard for the diligent efforts of the 93 Nebraska counties to collect delinquent personal property taxes. If passed, this law amounts to nothing more than legalized tax evasion. This bill is also an affront to every law abiding taxpayer throughout the state - when lawmakers put the interest of private business ahead of local government by protecting personal property from seizure, it promotes tax evasion and shifts additional tax burden to those already paying their taxes.

The Douglas County Sheriff's Office adamantly opposes LB 1064 because it is contrary to the best interests of the citizens of Douglas County and of all Nebraska residents. The Nebraska Association of County Officials, the Nebraska Sheriff's Association, and the Douglas County Board of Commissioners have all voted in opposition of this bill.

Contact: Douglas County Sheriff's Office
Civil Process and Proceeds Divisions
Supervisor Phil Woodward – 444-4157