

LEGISLATURE OF NEBRASKA
ONE HUNDREDTH LEGISLATURE
SECOND SESSION
LEGISLATIVE BILL 1118

Introduced by Pedersen, 39.

Read first time January 23, 2008

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend section
2 13-508, Revised Statutes Cumulative Supplement, 2006; to
3 require political subdivisions to file additional budget
4 and tax levy information; and to repeal the original
5 section.
6 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 13-508, Revised Statutes Cumulative
2 Supplement, 2006, is amended to read:

3 13-508 (1) After publication and hearing thereon and
4 within the time prescribed by law, each governing body, except as
5 provided in subsection (3) of this section, shall file with and
6 certify to the levying board or boards on or before September 20
7 of each year and file with the auditor a copy of the adopted
8 budget statement which complies with sections 13-518 to 13-522 or
9 79-1023 to 79-1030, together with the amount of the tax required
10 to fund the adopted budget, setting out separately (a) the amount
11 to be levied for the payment of principal or interest on bonds
12 issued by the governing body and (b) the amount to be levied for
13 all other purposes. In addition, each governing body shall file
14 with the levying board or boards and the auditor a statement of
15 the amount that would be raised from a levy of tax so certified
16 on the taxable value certified under section 13-509 in the prior
17 year. Proof of publication shall be attached to the statements.
18 School districts that are members of a learning community shall
19 also file a copy of such adopted budget statement with the learning
20 community coordinating council on or before September 1, 2007, and
21 on or before September 1 of each year thereafter. The governing
22 body, in certifying the amount required, may make allowance for
23 delinquent taxes not exceeding five percent of the amount required
24 plus the actual percentage of delinquent taxes for the preceding
25 tax year and for the amount of estimated tax loss from any pending

1 or anticipated litigation which involves taxation and in which tax
2 collections have been or can be withheld or escrowed by court
3 order. For purposes of this section, anticipated litigation shall
4 be limited to the anticipation of an action being filed by a
5 taxpayer who or which filed a similar action for the preceding year
6 which is still pending. Except for such allowances, a governing
7 body shall not certify an amount of tax more than one percent
8 greater or lesser than the amount determined under section 13-505.

9 (2) Each governing body shall use the final adjusted
10 values as provided by the county assessor pursuant to section
11 13-509 for the current year in setting or certifying the levy. Each
12 governing body may designate one of its members to perform any duty
13 or responsibility required of such body by this section.

14 (3) (a) A Class I school district shall do the filing
15 and certification required by subsection (1) of this section on or
16 before August 1 of each year.

17 (b) A school district which is a member of a learning
18 community shall do such filing and certification on or before
19 September 1 of each year.

20 Sec. 2. Original section 13-508, Revised Statutes
21 Cumulative Supplement, 2006, is repealed.