

LEGISLATURE OF NEBRASKA
ONE HUNDRED FOURTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 132

FINAL READING

Introduced by Ebke, 32; Coash, 27.

Read first time January 09, 2015

Committee: Government, Military and Veterans Affairs

- 1 A BILL FOR AN ACT relating to the Joint Public Agency Act; to amend
- 2 section 13-2507, Reissue Revised Statutes of Nebraska; to change the
- 3 power of and procedures for joint public agencies to issue bonds and
- 4 levy a property tax as prescribed; to provide for an election; and
- 5 to repeal the original section.
- 6 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 13-2507, Reissue Revised Statutes of Nebraska, is
2 amended to read:

3 13-2507 (1) Subject to subsection (4) of this section, a A joint
4 public agency shall have only those powers of taxation as one or more of
5 the participating public agencies has and only as specifically provided
6 in the agreement proposing creation of the joint public agency, except
7 that a joint public agency shall not levy a local option sales tax.
8 Participating public agencies may agree to allow the joint public agency
9 to levy a property tax rate not to exceed a limit as provided in the
10 agreement if the agreement also limits the levy authority of the
11 overlapping participating public agencies collectively to the same
12 amount. The levy authority of a joint public agency shall be allocated by
13 the city or county as provided in section 77-3443, and the agreement may
14 require allocation of levy authority by the city or county.

15 (2) If one or more of the participating public agencies is a
16 municipality, the agreement may allow any occupation or wheel tax to be
17 extended over the area encompassed by the joint public agency at a rate
18 uniform to that of the city or village for the purpose of providing
19 revenue to finance the services to be provided by the joint public
20 agency. The tax shall not be extended until the procedures governing
21 enactment by the municipality are followed by the joint public agency,
22 including any requirement for a public vote.

23 (3) If the agreement calls for the allocation of property tax levy
24 authority to the joint public agency, the amount of the allocation to the
25 joint public agency and from each participating public agency shall be
26 reported to the Property Tax Administrator.

27 (4)(a) Prior to the issuance of bonds and the pledge of property tax
28 levy authority allocated to a joint public agency to pay the principal of
29 and interest on bonds to be issued by the joint public agency, the joint
30 public agency shall hold an election to present the question of issuing
31 such bonds and levying such tax to the registered voters of the

1 participating public agency which allocated such property tax levy
2 authority. Such election shall be held at a special election called for
3 such purpose or an election held in conjunction with a statewide or local
4 primary or general election.

5 (b) If a ballot question is required to be submitted to the
6 registered voters of more than one participating public agency pursuant
7 to subdivision (a) of this subsection and if the participating public
8 agencies have overlapping jurisdiction of any geographic area, the
9 registered voters residing in the geographic area subject to overlapping
10 jurisdiction shall only be entitled to one vote on the ballot question.

11 (c) A joint public agency may issue refunding bonds as authorized in
12 section 13-2537 which are payable from the same security and tax levy
13 authority as bonds being refunded without holding an election as required
14 by this subsection if the issuance of the refunding bonds does not allow
15 additional principal and does not allow extension of the final maturity
16 date of the indebtedness.

17 Sec. 2. Original section 13-2507, Reissue Revised Statutes of
18 Nebraska, is repealed.