

AMENDMENTS TO LB644

Introduced by Hansen, B., 16.

1 1. Strike the original sections and all amendments thereto and
2 insert the following new sections:

3 Section 1. Sections 1 to 5 of this act shall be known and may be
4 cited as the Property Tax Request Act.

5 Sec. 2. For purposes of the Property Tax Request Act:

6 (1) Allowable growth percentage means a percentage equal to the sum
7 of (a) two percent plus (b) the political subdivision's real growth
8 percentage;

9 (2) Excess value means an amount equal to the assessed value of the
10 real property included in a tax increment financing project minus the
11 redevelopment project valuation for such real property;

12 (3) Property tax request means the total amount of property taxes
13 requested to be raised for a political subdivision through the levy
14 imposed pursuant to section 77-1601;

15 (4) Real growth percentage means the percentage obtained by dividing
16 (a) the political subdivision's real growth value by (b) the political
17 subdivision's total real property valuation from the prior year;

18 (5) Real growth value means and includes:

19 (a) The increase in a political subdivision's real property
20 valuation from the prior year to the current year due to (i) improvements
21 to real property as a result of new construction and additions to
22 existing buildings, (ii) any other improvements to real property which
23 increase the value of such property, (iii) annexation of real property by
24 the political subdivision, and (iv) a change in the use of real property;
25 and

26 (b) The annual increase in the excess value for any tax increment
27 financing project located in the political subdivision;

1 (6) Redevelopment project valuation has the same meaning as in
2 section 18-2103; and

3 (7) Tax increment financing project means a redevelopment project as
4 defined in section 18-2103 that is financed through the division of taxes
5 as provided in section 18-2147.

6 Sec. 3. Section 77-1601.02, Revised Statutes Cumulative Supplement,
7 2020, is amended to read:

8 ~~77-1601.02~~ (1) If the annual assessment of property would result in
9 an increase in the total property taxes levied by a county, city, village
10 municipality, school district, learning community, sanitary and
11 improvement district, natural resources district, educational service
12 unit, or community college, as determined using the previous year's rate
13 of levy, such political subdivision's property tax request for the
14 current year shall be no more than its property tax request in the prior
15 year, and the political subdivision's rate of levy for the current year
16 shall be decreased accordingly when such rate is set by the county board
17 of equalization pursuant to section 77-1601. The governing body of the
18 political subdivision shall pass a resolution or ordinance to set the
19 amount of its property tax request after holding the public hearing
20 required in subsection (3) of this section. If the governing body of a
21 political subdivision seeks to set its property tax request at an amount
22 that exceeds its property tax request in the prior year, it may do so
23 after holding the public hearing required in subsection (3) of this
24 section and by passing a resolution or ordinance that complies with
25 subsection (4) of this section. If any county, city, school district, or
26 community college seeks to increase its property tax request by more than
27 the allowable growth percentage, such political subdivision shall comply
28 with the requirements of section 4 of this act in lieu of the
29 requirements in subsections (3) and (4) of this section.

30 (2) If the annual assessment of property would result in no change
31 or a decrease in the total property taxes levied by a county, city,

1 village municipality, school district, learning community, sanitary and
2 improvement district, natural resources district, educational service
3 unit, or community college, as determined using the previous year's rate
4 of levy, such political subdivision's property tax request for the
5 current year shall be no more than its property tax request in the prior
6 year, and the political subdivision's rate of levy for the current year
7 shall be adjusted accordingly when such rate is set by the county board
8 of equalization pursuant to section 77-1601. The governing body of the
9 political subdivision shall pass a resolution or ordinance to set the
10 amount of its property tax request after holding the public hearing
11 required in subsection (3) of this section. If the governing body of a
12 political subdivision seeks to set its property tax request at an amount
13 that exceeds its property tax request in the prior year, it may do so
14 after holding the public hearing required in subsection (3) of this
15 section and by passing a resolution or ordinance that complies with
16 subsection (4) of this section. If any county, city, school district, or
17 community college seeks to increase its property tax request by more than
18 the allowable growth percentage, such political subdivision shall comply
19 with the requirements of section 4 of this act in lieu of the
20 requirements in subsections (3) and (4) of this section.

21 (3) The resolution or ordinance required under this section shall
22 only be passed after a special public hearing called for such purpose is
23 held and after notice is published in a newspaper of general circulation
24 in the area of the political subdivision at least four calendar days
25 prior to the hearing. For purposes of such notice, the four calendar days
26 shall include the day of publication but not the day of hearing. If the
27 political subdivision's total operating budget, not including reserves,
28 does not exceed ten thousand dollars per year or twenty thousand dollars
29 per biennial period, the notice may be posted at the governing body's
30 principal headquarters. The hearing notice shall contain the following
31 information: The certified taxable valuation under section 13-509 for the

1 prior year, the certified taxable valuation under section 13-509 for the
2 current year, and the percentage increase or decrease in such valuations
3 from the prior year to the current year; the dollar amount of the prior
4 year's tax request and the property tax rate that was necessary to fund
5 that tax request; the property tax rate that would be necessary to fund
6 last year's tax request if applied to the current year's valuation; the
7 proposed dollar amount of the tax request for the current year and the
8 property tax rate that will be necessary to fund that tax request; the
9 percentage increase or decrease in the property tax rate from the prior
10 year to the current year; and the percentage increase or decrease in the
11 total operating budget from the prior year to the current year.

12 (4) Any resolution or ordinance setting a political subdivision's
13 property tax request under this section at an amount that exceeds the
14 political subdivision's property tax request in the prior year shall
15 include, but not be limited to, the following information:

16 (a) The name of the political subdivision;

17 (b) The amount of the property tax request;

18 (c) The following statements:

19 (i) The total assessed value of property differs from last year's
20 total assessed value by percent;

21 (ii) The tax rate which would levy the same amount of property taxes
22 as last year, when multiplied by the new total assessed value of
23 property, would be \$..... per \$100 of assessed value;

24 (iii) The (name of political subdivision) proposes to adopt a
25 property tax request that will cause its tax rate to be \$..... per \$100
26 of assessed value; and

27 (iv) Based on the proposed property tax request and changes in other
28 revenue, the total operating budget of (name of political subdivision)
29 will exceed last year's by percent; and

30 (d) The record vote of the governing body in passing such resolution
31 or ordinance.

1 (5) Any resolution or ordinance setting a property tax request under
2 this section shall be certified and forwarded to the county clerk on or
3 before October 15 ~~13~~ of the year for which the tax request is to apply.

4 ~~(6) Any levy which is not in compliance with this section and~~
5 ~~section 77-1601 shall be construed as an unauthorized levy under section~~
6 ~~77-1606.~~

7 Sec. 4. (1) For purposes of this section, political subdivision
8 means any county, city, school district, or community college.

9 (2) If any political subdivision seeks to increase its property tax
10 request by more than the allowable growth percentage, such political
11 subdivision may do so if:

12 (a) A public hearing is held and notice of such hearing is provided
13 in compliance with subsection (3) of this section; and

14 (b) The governing body of such political subdivision passes a
15 resolution or an ordinance that complies with subsection (4) of this
16 section.

17 (3)(a) Each political subdivision within a county that seeks to
18 increase its property tax request by more than the allowable growth
19 percentage shall participate in a joint public hearing. Each such
20 political subdivision shall designate one representative to attend the
21 joint public hearing on behalf of the political subdivision. If a
22 political subdivision includes area in more than one county, the
23 political subdivision shall be deemed to be within the county in which
24 the political subdivision's principal headquarters are located. At such
25 hearing, there shall be no items on the agenda other than discussion on
26 each political subdivision's intent to increase its property tax request
27 by more than the allowable growth percentage.

28 (b) The joint public hearing shall be held on or after September 17
29 and prior to September 29 and before any of the participating political
30 subdivisions file their adopted budget statement pursuant to section
31 13-508.

1 (c) The joint public hearing shall be held after 6 p.m. local time
2 on the relevant date.

3 (d) At the joint public hearing, the representative of each
4 political subdivision shall give a brief presentation on the political
5 subdivision's intent to increase its property tax request by more than
6 the allowable growth percentage and the effect of such request on the
7 political subdivision's budget. The presentation shall include:

8 (i) The name of the political subdivision;

9 (ii) The amount of the property tax request; and

10 (iii) The following statements:

11 (A) The total assessed value of property differs from last year's
12 total assessed value by percent;

13 (B) The tax rate which would levy the same amount of property taxes
14 as last year, when multiplied by the new total assessed value of
15 property, would be \$..... per \$100 of assessed value;

16 (C) The (name of political subdivision) proposes to adopt a property
17 tax request that will cause its tax rate to be \$..... per \$100 of
18 assessed value;

19 (D) Based on the proposed property tax request and changes in other
20 revenue, the total operating budget of (name of political subdivision)
21 will exceed last year's by percent; and

22 (E) To obtain more information regarding the increase in the
23 property tax request, citizens may contact the (name of political
24 subdivision) at (telephone number and email address of political
25 subdivision).

26 (e) Any member of the public shall be allowed to speak at the joint
27 public hearing and shall be given a reasonable amount of time to do so.

28 (f) Notice of the joint public hearing shall be provided:

29 (i) By sending a postcard to all affected property taxpayers. The
30 postcard shall be sent to the name and address to which the property tax
31 statement is mailed; and

1 (ii) By posting notice of the hearing on the home page of the
2 relevant county's web site, except that this requirement shall only apply
3 if the county has a population of more than twenty-five thousand
4 inhabitants.

5 (g) Each political subdivision that participates in the joint public
6 hearing shall send the information prescribed in subdivision (3)(h) of
7 this section to the county clerk by September 5. The county clerk shall
8 transmit the information to the county assessor no later than September
9 10. The county clerk shall notify each participating political
10 subdivision of the date, time, and location of the joint public hearing.
11 The county assessor shall mail the postcards required in this subsection.
12 Such postcards shall be mailed at least seven calendar days before the
13 joint public hearing. The cost of creating and mailing the postcards,
14 including staff time, materials, and postage, shall be divided among the
15 political subdivisions participating in the joint public hearing.

16 (h) The postcard sent under this subsection and the notice posted on
17 the county's web site, if required under subdivision (3)(f)(ii) of this
18 section, shall include the date, time, and location for the joint public
19 hearing, a listing of and telephone number for each political subdivision
20 that will be participating in the joint public hearing, and the amount of
21 each participating political subdivision's property tax request. The
22 postcard shall also contain the following information:

23 (i) The following words in capitalized type at the top of the
24 postcard: NOTICE OF PROPOSED TAX INCREASE;

25 (ii) The name of the county that will hold the joint public hearing,
26 which shall appear directly underneath the capitalized words described in
27 subdivision (3)(h)(i) of this section;

28 (iii) The following statement: The following political subdivisions
29 are proposing a revenue increase as a result of property taxes in (insert
30 current tax year). This notice contains estimates of the tax on your
31 property and the proposed tax increase on your property as a result of

1 this revenue increase. These estimates are calculated on the basis of the
2 proposed (insert current tax year) data. The actual tax on your property
3 and tax increase on your property may vary from these estimates.

4 (iv) The parcel number for the property;

5 (v) The name of the property owner and the address of the property;

6 (vi) The property's assessed value in the previous tax year;

7 (vii) The amount of property taxes due in the previous tax year for
8 each participating political subdivision;

9 (viii) The property's assessed value for the current tax year;

10 (ix) The amount of property taxes due for the current tax year for
11 each participating political subdivision;

12 (x) The change in the amount of property taxes due for each
13 participating political subdivision from the previous tax year to the
14 current tax year; and

15 (xi) The following statement: To obtain more information regarding
16 the tax increase, citizens may contact the political subdivision at the
17 telephone number provided in this notice.

18 (4) After the joint public hearing required in subsection (3) of
19 this section, the governing body of each participating political
20 subdivision shall pass an ordinance or resolution to set such political
21 subdivision's property tax request. If the political subdivision is
22 increasing its property tax request over the amount from the prior year,
23 including any increase in excess of the allowable growth percentage, then
24 such ordinance or resolution shall include, but not be limited to, the
25 following information:

26 (a) The name of the political subdivision;

27 (b) The amount of the property tax request;

28 (c) The following statements:

29 (i) The total assessed value of property differs from last year's
30 total assessed value by percent;

31 (ii) The tax rate which would levy the same amount of property taxes

1 as last year, when multiplied by the new total assessed value of
2 property, would be \$..... per \$100 of assessed value;

3 (iii) The (name of political subdivision) proposes to adopt a
4 property tax request that will cause its tax rate to be \$..... per \$100
5 of assessed value; and

6 (iv) Based on the proposed property tax request and changes in other
7 revenue, the total operating budget of (name of political subdivision)
8 will exceed last year's by percent; and

9 (d) The record vote of the governing body in passing such resolution
10 or ordinance.

11 (5) Any resolution or ordinance setting a property tax request under
12 this section shall be certified and forwarded to the county clerk on or
13 before October 15 of the year for which the tax request is to apply.

14 (6) The county clerk, or his or her designee, shall prepare a report
15 which shall include (a) the names of the representatives of the political
16 subdivisions participating in the joint public hearing and (b) the name
17 and address of each individual who spoke at the joint public hearing,
18 unless the address requirement is waived to protect the security of the
19 individual, and the name of any organization represented by each such
20 individual. Such report shall be delivered to the political subdivisions
21 participating in the joint public hearing within ten days after such
22 hearing.

23 Sec. 5. (1) Except as provided in subsection (2) of this section,
24 any levy which is not in compliance with the Property Tax Request Act and
25 section 77-1601 shall be construed as an unauthorized levy under section
26 77-1606.

27 (2) An inadvertent failure to comply with the Property Tax Request
28 Act shall not invalidate a political subdivision's property tax request
29 or constitute an unauthorized levy under section 77-1606. The failure of
30 a taxpayer to receive a postcard as required under the act shall not
31 invalidate a political subdivision's property tax request or constitute

1 an unauthorized levy under section 77-1606.

2 Sec. 6. Section 13-508, Revised Statutes Cumulative Supplement,
3 2020, is amended to read:

4 13-508 (1) After publication and hearing thereon and within the time
5 prescribed by law, each governing body shall file with and certify to the
6 levying board or boards on or before September ~~30~~ 20 of each year or
7 September ~~30~~ 20 of the final year of a biennial period and file with the
8 auditor a copy of the adopted budget statement which complies with
9 sections 13-518 to 13-522 or 79-1023 to 79-1030, together with the amount
10 of the tax required to fund the adopted budget, setting out separately
11 (a) the amount to be levied for the payment of principal or interest on
12 bonds issued by the governing body and (b) the amount to be levied for
13 all other purposes. Proof of publication shall be attached to the
14 statements. For fiscal years prior to fiscal year 2017-18, learning
15 communities shall also file a copy of such adopted budget statement with
16 member school districts on or before September 1 of each year. If the
17 prime rate published by the Federal Reserve Board is ten percent or more
18 at the time of the filing and certification required under this
19 subsection, the governing body, in certifying the amount required, may
20 make allowance for delinquent taxes not exceeding five percent of the
21 amount required plus the actual percentage of delinquent taxes for the
22 preceding tax year or biennial period and for the amount of estimated tax
23 loss from any pending or anticipated litigation which involves taxation
24 and in which tax collections have been or can be withheld or escrowed by
25 court order. For purposes of this section, anticipated litigation shall
26 be limited to the anticipation of an action being filed by a taxpayer who
27 or which filed a similar action for the preceding year or biennial period
28 which is still pending. Except for such allowances, a governing body
29 shall not certify an amount of tax more than one percent greater or
30 lesser than the amount determined under section 13-505.

31 (2) Each governing body shall use the certified taxable values as

1 provided by the county assessor pursuant to section 13-509 for the
2 current year in setting or certifying the levy. Each governing body may
3 designate one of its members to perform any duty or responsibility
4 required of such body by this section.

5 Sec. 7. Section 13-513, Revised Statutes Cumulative Supplement,
6 2020, is amended to read:

7 13-513 (1) The auditor shall, on or before August 1 each year,
8 request information from each governing body in a form prescribed by the
9 auditor regarding (a) trade names, corporate names, or other business
10 names under which the governing body operates and (b) agreements to which
11 the governing body is a party under the Interlocal Cooperation Act and
12 the Joint Public Agency Act. Each governing body shall provide such
13 information to the auditor on or before September ~~30~~ 20.

14 (2) Information requested pursuant to this section that is not
15 received by the auditor on or before September ~~30~~ 20 shall be delinquent.
16 The auditor shall notify the political subdivision by facsimile
17 transmission, email, or first-class mail of such delinquency. Beginning
18 on the day that such notification is sent, the auditor may assess the
19 political subdivision a late fee of twenty dollars per day for each
20 calendar day the requested information remains delinquent. The total late
21 fee assessed to a political subdivision under this section shall not
22 exceed two thousand dollars per delinquency.

23 (3) The auditor shall remit to the State Treasurer for credit to the
24 Auditor of Public Accounts Cash Fund a remedial fee sufficient to
25 reimburse the direct costs of administering and enforcing this section,
26 but such remedial fee shall not exceed one hundred dollars from any late
27 fee received under this section. The auditor shall remit any late fee
28 amount in excess of one hundred dollars received under this section to
29 the State Treasurer to be distributed in accordance with Article VII,
30 section 5, of the Constitution of Nebraska.

31 (4) If a political subdivision fails to provide the information

1 requested under this section on or before September 30 ~~20~~, the auditor
2 may, at his or her discretion, audit such political subdivision. The
3 expense of such audit shall be paid by the political subdivision.

4 Sec. 8. Section 14-1821, Reissue Revised Statutes of Nebraska, is
5 amended to read:

6 14-1821 To assist in the defraying of all character of expense of
7 the authority and to such extent as in its discretion and judgment may be
8 necessary, the board shall annually certify a tax request for the fiscal
9 year commencing on the following January 1. Such tax request shall not
10 exceed in any one year ten cents on each one hundred dollars on the
11 taxable value of the taxable property in the city of the metropolitan
12 class or taxable property in any county in which such city is located,
13 adjacent county, or city or village located within such counties served
14 by the authority. The board shall by resolution, on or before September
15 30 ~~20~~ of each year, certify such tax request to the city council of such
16 city and the governing board of any county in which such city is located,
17 adjacent county, or city or village located within such counties served
18 by the authority. Such county, city, or village is hereby authorized to
19 cause such tax to be levied and to be collected as are other taxes by the
20 treasurer of such city or village or county treasurer and paid over by
21 him or her to the treasurer of such board subject to the order of such
22 board and subject to section 77-3443. If in any year the full amount so
23 certified and collected is not needed for the current purposes of such
24 authority, the balance shall be credited to reserves of such authority to
25 be used for acquisition of necessary property and equipment.

26 Sec. 9. Section 18-822, Revised Statutes Cumulative Supplement,
27 2020, is amended to read:

28 18-822 (1) To assist in defraying the expenses of a regional
29 metropolitan transit authority, and to such extent as in its discretion
30 and judgment may be necessary, the board shall annually certify a tax
31 levy for the fiscal year commencing on the following January 1. Such levy

1 shall not exceed in any one year ten cents on each one hundred dollars on
2 the taxable value of the taxable property that at the time of the levy is
3 located in or during the ensuing fiscal year will be located in any
4 municipality in which such authority shall be deemed to have operating
5 jurisdiction pursuant to section 18-804.

6 (2) The board shall by resolution, on or before September ~~30~~ 20 of
7 each year, certify such tax levy to the county assessor of the county or
8 counties in which the authority operates. If in any year the full amount
9 so certified and collected is not needed for the current purposes of such
10 authority, the balance shall be credited to the operating fund of such
11 authority and, as the board in its discretion deems convenient, to other
12 reserve funds of such authority.

13 Sec. 10. Section 18-2107, Revised Statutes Cumulative Supplement,
14 2020, is amended to read:

15 18-2107 An authority shall constitute a public body corporate and
16 politic, exercising public and essential governmental functions and
17 having all the powers necessary or convenient to carry out and effectuate
18 the purposes and provisions of the Community Development Law, including
19 the power:

20 (1) To sue and to be sued; to have a seal and to alter the same at
21 pleasure; to have perpetual succession; to make and execute contracts and
22 other instruments necessary or convenient to the exercise of the powers
23 of the authority; and to make and from time to time amend and repeal
24 bylaws, rules, and regulations not inconsistent with the Community
25 Development Law;

26 (2) To prepare or cause to be prepared and recommend redevelopment
27 plans to the governing body of the city and to undertake and carry out
28 redevelopment projects within its area of operation;

29 (3) To arrange or contract for the furnishing or repair, by any
30 person or agency, public or private, of services, privileges, works,
31 streets, roads, public utilities, or other facilities for or in

1 connection with a redevelopment project; and, notwithstanding anything to
2 the contrary contained in the Community Development Law or any other
3 provision of law, to agree to any conditions that it may deem reasonable
4 and appropriate attached to federal financial assistance and imposed
5 pursuant to federal law relating to the determination of prevailing
6 salaries or wages or compliance with labor standards, in the undertaking
7 or carrying out of a redevelopment project, and to include in any
8 contract let in connection with such a project provisions to fulfill such
9 federally imposed conditions as it may deem reasonable and appropriate;

10 (4) Within its area of operation, to purchase, lease, obtain options
11 upon, or acquire by gift, grant, bequest, devise, eminent domain, or
12 otherwise any real or personal property or any interest therein, together
13 with any improvements thereon, necessary or incidental to a redevelopment
14 project; to hold, improve, clear, or prepare for redevelopment any such
15 property; to sell, lease for a term not exceeding ninety-nine years,
16 exchange, transfer, assign, subdivide, retain for its own use, mortgage,
17 pledge, hypothecate, or otherwise encumber or dispose of any real or
18 personal property or any interest therein; to enter into contracts with
19 redevelopers of property containing covenants, restrictions, and
20 conditions regarding the use of such property for residential,
21 commercial, industrial, or recreational purposes or for public purposes
22 in accordance with the redevelopment plan and such other covenants,
23 restrictions, and conditions as the authority may deem necessary to
24 prevent a recurrence of substandard and blighted areas or to effectuate
25 the purposes of the Community Development Law; to make any of the
26 covenants, restrictions, or conditions of the foregoing contracts
27 covenants running with the land and to provide appropriate remedies for
28 any breach of any such covenants or conditions, including the right in
29 the authority to terminate such contracts and any interest in the
30 property created pursuant thereto; to borrow money, issue bonds, and
31 provide security for loans or bonds; to establish a revolving loan fund;

1 to insure or provide for the insurance of any real or personal property
2 or the operation of the authority against any risks or hazards, including
3 the power to pay premiums on any such insurance; to enter into any
4 contracts necessary to effectuate the purposes of the Community
5 Development Law; and to provide grants, loans, or other means of
6 financing to public or private parties in order to accomplish the
7 rehabilitation or redevelopment in accordance with a redevelopment plan,
8 except that the proceeds from indebtedness incurred for the purpose of
9 financing a redevelopment project that includes the division of taxes as
10 provided in section 18-2147 shall not be used to establish a revolving
11 loan fund. No statutory provision with respect to the acquisition,
12 clearance, or disposition of property by other public bodies shall
13 restrict an authority exercising powers hereunder, in such functions,
14 unless the Legislature shall specifically so state;

15 (5) To invest any funds held in reserves or sinking funds or any
16 funds not required for immediate disbursement in property or securities
17 in which savings banks or other banks may legally invest funds subject to
18 their control; and to redeem its bonds at the redemption price
19 established therein or to purchase its bonds at less than redemption
20 price, and such bonds redeemed or purchased shall be canceled;

21 (6) To borrow money and to apply for and accept advances, loans,
22 grants, contributions, and any other form of financial assistance from
23 the federal government, from the state, county, municipality, or other
24 public body, or from any sources, public or private, including charitable
25 funds, foundations, corporations, trusts, or bequests, for purposes of
26 the Community Development Law, to give such security as may be required,
27 and to enter into and carry out contracts in connection therewith; and
28 notwithstanding any other provision of law, to include in any contract
29 for financial assistance with the federal government for a redevelopment
30 project such conditions imposed pursuant to federal law as the authority
31 may deem reasonable and appropriate and which are not inconsistent with

1 the purposes of the Community Development Law;

2 (7) Acting through one or more members of an authority or other
3 persons designated by the authority, to conduct examinations and
4 investigations and to hear testimony and take proof under oath at public
5 or private hearings on any matter material for its information; to
6 administer oaths and to issue commissions for the examination of
7 witnesses who are outside of the state or unable to attend before the
8 authority or excused from attendance; and to make available to
9 appropriate agencies or public officials, including those charged with
10 the duty of abating or requiring the correction of nuisances or like
11 conditions, demolishing unsafe or insanitary structures, or eliminating
12 conditions of blight within its area of operation, its findings and
13 recommendations with regard to any building or property where conditions
14 exist which are dangerous to the public health, safety, morals, or
15 welfare;

16 (8) Within its area of operation, to make or have made all surveys,
17 appraisals, studies, and plans, but not including the preparation of a
18 general plan for the community, necessary to the carrying out of the
19 purposes of the Community Development Law and to contract or cooperate
20 with any and all persons or agencies, public or private, in the making
21 and carrying out of such surveys, appraisals, studies, and plans;

22 (9) To prepare plans and provide reasonable assistance for the
23 relocation of families, business concerns, and others displaced from a
24 redevelopment project area to permit the carrying out of the
25 redevelopment project to the extent essential for acquiring possession of
26 and clearing such area or parts thereof; and to make relocation payments
27 to or with respect to such persons for moving expenses and losses of
28 property for which reimbursement or compensation is not otherwise made,
29 including the making of such payments financed by the federal government;

30 (10) To make such expenditures as may be necessary to carry out the
31 purposes of the Community Development Law; and to make expenditures from

1 funds obtained from the federal government without regard to any other
2 laws pertaining to the making and approval of appropriations and
3 expenditures;

4 (11) To certify on or before September 30 ~~20~~ of each year to the
5 governing body of the city the amount of tax to be levied for the
6 succeeding fiscal year for community redevelopment purposes, not to
7 exceed two and six-tenths cents on each one hundred dollars upon the
8 taxable value of the taxable property in such city, which levy is subject
9 to allocation under section 77-3443 on and after July 1, 1998. The
10 governing body shall levy and collect the taxes so certified at the same
11 time and in the same manner as other city taxes are levied and collected,
12 and the proceeds of such taxes, when due and as collected, shall be set
13 aside and deposited in the special account or accounts in which other
14 revenue of the authority is deposited. Such proceeds shall be employed to
15 assist in the defraying of any expenses of redevelopment plans and
16 projects, including the payment of principal and interest on any bonds
17 issued to pay the costs of any such plans and projects;

18 (12) To exercise all or any part or combination of powers granted in
19 this section;

20 (13) To plan, undertake, and carry out neighborhood development
21 programs consisting of redevelopment project undertakings and activities
22 in one or more community redevelopment areas which are planned and
23 carried out on the basis of annual increments in accordance with the
24 Community Development Law for planning and carrying out redevelopment
25 projects;

26 (14) To agree with the governing body of the city for the imposition
27 of an occupation tax for an enhanced employment area; and

28 (15) To demolish any structure determined by the governing body of
29 the city to be unsafe or unfit for human occupancy in accordance with
30 section 18-1722.01.

31 Sec. 11. Section 23-909, Reissue Revised Statutes of Nebraska, is

1 amended to read:

2 23-909 On or before September 30 ~~20~~ of each year, the county board
3 shall adopt the budget and appropriate the several amounts specified in
4 the budget for the several departments, offices, activities, and funds of
5 the county for the period to which the budget applies as provided
6 hereinbefore.

7 Sec. 12. Section 23-3552, Reissue Revised Statutes of Nebraska, is
8 amended to read:

9 23-3552 (1) The board of directors may, after the adoption of the
10 budget statement, levy and collect an annual tax which the district
11 requires under the adopted budget statement to be received from taxation
12 for the ensuing fiscal year not to exceed three and five-tenths cents on
13 each one hundred dollars of the taxable value of the taxable property
14 within such district. On and after July 1, 1998, the tax levy provided in
15 this subsection is subject to section 77-3443.

16 (2) In addition to the levy authorized in subsection (1) of this
17 section, the board of directors of a hospital district may authorize an
18 additional annual tax not to exceed three and five-tenths cents on each
19 one hundred dollars of the taxable value of the taxable property within
20 such district. On and after July 1, 1998, the tax levy provided in this
21 subsection is subject to section 77-3443. Such tax shall not be
22 authorized until the question of such additional tax has been submitted
23 to the qualified electors of the district at a primary or general
24 election or a special election called for that purpose and a majority of
25 those voting approve the additional tax. Notice of the time and place of
26 the special election shall be given by publication at least once each
27 week in a legal newspaper of general circulation in the district for
28 three successive weeks immediately preceding such election.

29 (3) Until July 1, 1998, the taxes authorized by subsections (1) and
30 (2) of this section shall not be included within the levy limitations for
31 general county purposes prescribed in section 23-119 or Article VIII,

1 section 5, of the Constitution of Nebraska. On and after July 1, 1998,
2 the taxes authorized by subsections (1) and (2) of this section shall not
3 be included within the levy limitations for general county purposes
4 prescribed in section 77-3442 or Article VIII, section 5, of the
5 Constitution of Nebraska. On and after July 1, 1998, for purposes of
6 section 77-3443, the county board of each of the counties having land
7 embraced within the district shall approve the tax levy.

8 (4) The taxes authorized by subsections (1) and (2) of this section
9 shall not be used to support or supplement the operations of health care
10 services or facilities located outside the geographic boundaries of the
11 district.

12 (5) The board shall annually, on or before September 30 ~~20~~, certify
13 the taxes authorized by this section to the county clerk of each of the
14 counties having land embraced within such district. The county clerk
15 shall extend such levies on the tax list, and the county treasurer shall
16 collect the tax in the same manner as county taxes and shall remit the
17 taxes collected to the county treasurer of the county in which the
18 petition for the formation of the district was filed. The county
19 treasurer shall credit the local hospital district with the amount
20 thereof and make disbursements therefrom on warrants of the district
21 signed by the chairperson and secretary-treasurer of the board of
22 directors.

23 Sec. 13. Section 31-333, Reissue Revised Statutes of Nebraska, is
24 amended to read:

25 31-333 The board of supervisors shall annually thereafter determine,
26 order, and levy the amount of the installment of the tax hereinbefore
27 named which shall become due and be collected during the year at the same
28 time that county taxes are due and collected, and in case bonds are
29 issued, the amount of the interest which will accrue on such bonds shall
30 be included and added to the tax. The annual installment and levy shall
31 be evidenced and certified by the board, on or before September 30 ~~20~~, to

1 the county clerk of each county in which lands of the district are
2 situated, which certificate shall be substantially in the following form:

3 State of Nebraska,)

4)ss.

5 County of)

6 To county clerk of the county:

7 This is to certify that by virtue of the provisions of sections
8 31-330 to 31-333, the board of supervisors of drainage
9 district, including lands and property in the counties of
10 in the State of Nebraska, have determined to and do hereby levy the
11 annual installment of the total tax, heretofore certified to you under
12 the direction of such sections, on the lands and property situated in
13 your county described in the following table in which are (1) the names
14 of the owners of such lands and properties as they appeared in the decree
15 of the district court organizing the district or as shown by the
16 certificate heretofore filed showing the total assessment against the
17 property, (2) the description of the lands and property opposite the
18 names of owners, and (3) the amount of the annual installment and
19 interest levied on each tract of land or piece of property: (Here insert
20 table). The installments of tax shall be collectible and payable the
21 present year at the same time that county taxes are due and collected.
22 Witness the signature of the chairperson of the board of supervisors and
23 attested by the seal of the district and the signature of the secretary
24 of the board this day of A.D. 20.... .

25 Secretary

26 Chairperson

27 (Seal)

28 The certificate shall be filed in the office of the clerk, and the
29 annual installment of the total tax so certified shall be extended by the
30 county clerk on the tax books of the county against the real property,

1 right-of-way, road, or property to be benefited, situated in such
2 drainage district, in the same manner that other taxes are extended on
3 the tax books of the county in a column under the heading of Drainage
4 Tax, and the taxes shall be collected by the treasurer of the county in
5 which the real property is situated on which the tax is levied at the
6 same time and in the same manner that the county taxes on such property
7 are collected. The county clerk shall be allowed the same fees as he or
8 she receives for like services in other cases.

9 Sec. 14. Section 31-513, Reissue Revised Statutes of Nebraska, is
10 amended to read:

11 31-513 (1) The board of trustees may levy and collect annually taxes
12 for corporate purposes upon property within the limits of such sanitary
13 district to the amount of not more than three and five-tenths cents on
14 each one hundred dollars upon the taxable value of the taxable property
15 of such district.

16 (2) The board of trustees shall, on or before September 30 ~~20~~ of
17 each year, certify the amount of tax to be levied to the county clerk who
18 shall place the proper levy upon the county tax list, and the tax shall
19 be collected by the county treasurer in the same manner as county taxes.

20 (3) The tax money collected by the levy shall be used exclusively
21 for the purpose or purposes set forth in subsection (1) of this section.
22 The county treasurer shall disburse the taxes on warrants of the board of
23 trustees, and in respect to such fund, the county treasurer shall be ex
24 officio treasurer of the sanitary district.

25 Sec. 15. Section 31-739, Reissue Revised Statutes of Nebraska, is
26 amended to read:

27 31-739 (1) The district may borrow money for corporate purposes and
28 issue its general obligation bonds therefor and shall annually levy a tax
29 on the taxable value of the taxable property in the district sufficient
30 to pay the interest and principal on the bonds. Such levy shall be known
31 as the bond tax levy of the district. The district shall also annually

1 levy a tax on the taxable value of the taxable property in the district
2 for the purpose of creating a sinking fund for the maintenance and
3 repairing of any sewer or water system or electric lines and conduits in
4 the district, for the payment of any hydrant rentals, for the maintenance
5 and repairing of any sidewalks, public roads, streets, and highways,
6 public waterways, docks, or wharfs, and related appurtenances in the
7 district, for the cost of operating any street lighting system for the
8 public streets and highways within the district, for the building,
9 construction, improvement, or replacement of facilities or systems when
10 necessary to remove or alleviate an existing threat to public health and
11 safety affecting no more than one hundred existing homes, for the cost of
12 building, acquiring, maintaining, and operating public parks,
13 playgrounds, and recreational facilities, or, when permitted by section
14 31-727, for contracting with other sanitary and improvement districts for
15 building, acquiring, maintaining, and operating public parks,
16 playgrounds, and recreational facilities for the joint use of the
17 residents of the contracting districts, or for the cost of any other
18 services for which the district has contracted or to make up any
19 deficiencies caused by the nonpayment of any special assessments. Such
20 levy shall be known as the operating levy of the district. On or before
21 September 30 ~~20~~ of each year, the clerk of the board shall certify the
22 tax to the county clerk of the counties in which such district is located
23 in order that the tax may be extended upon the county tax list. Nothing
24 contained in this section shall authorize any district which has been
25 annexed by a city or village to levy any taxes within or upon the annexed
26 area after the effective date of the annexation if the effective date of
27 the annexation is prior to such levy certification date of the district
28 for the year in which such annexation occurs.

29 (2) The county treasurer of the county in which the greater portion
30 of the area of the district is located shall be ex officio treasurer of
31 the sanitary and improvement district and shall be responsible for all

1 funds of the district coming into his or her hands. He or she shall
2 collect all taxes and special assessments levied by the district and
3 deposit the same in a bond sinking fund for the payment of principal and
4 interest on any bonds outstanding.

5 (3) Except as provided in subsection (5) of this section, the
6 trustees or administrator of the district may authorize the clerk or
7 appoint an independent agent to collect service charges and all items
8 other than taxes, connection charges, special assessments, and funds from
9 sale of bonds and warrants, but all funds so collected shall, at least
10 once each month, be remitted to the treasurer to be held in a fund,
11 separate from the general fund or construction fund of the district,
12 which shall be known as the service fee fund of the district. The
13 trustees or administrator may direct the district's treasurer to disburse
14 funds held in the service fee fund to maintain and operate any service
15 for which the funds have been collected or to deposit such funds into the
16 general fund of the district.

17 (4) The treasurer of the district shall not be responsible for such
18 funds until they are received by him or her. The treasurer shall disburse
19 the funds of the district only on warrants authorized by the trustees or
20 the administrator and signed by the chairperson and clerk or the
21 administrator.

22 (5) If the average weekly balance in the service fee fund of a
23 district for a full budget year does not exceed five thousand dollars,
24 the trustees or administrator of the district may authorize the clerk to
25 establish an interest-bearing checking account in the name of the
26 district to be maintained as the district service fee fund and the
27 district's treasurer shall disburse the balance of funds held in the
28 service fee fund of the district to the clerk for deposit into the
29 district service fee fund. Following the creation of the district service
30 fee fund, all funds required to be deposited into the service fee fund
31 shall be deposited into the district service fee fund and all

1 disbursements which may lawfully be made from the service fee fund may be
2 made from the district service fee fund as directed or approved by the
3 trustees or the administrator.

4 Sec. 16. Section 35-509, Revised Statutes Cumulative Supplement,
5 2020, is amended to read:

6 35-509 (1) The board of directors shall have the power and duty to
7 determine a general fire protection and rescue policy for the district
8 and shall annually fix the amount of money for the proposed budget
9 statement as may be deemed sufficient and necessary in carrying out such
10 contemplated program for the ensuing fiscal year, including the amount of
11 principal and interest upon the indebtedness of the district for the
12 ensuing year.

13 (2)(a) For any rural or suburban fire protection district that has
14 levy authority pursuant to subsection (10) of section 77-3442, after the
15 adoption of the budget statement, the president and secretary of the
16 district shall certify the amount of tax to be levied which the district
17 requires for the adopted budget statement for the ensuing year to the
18 proper county clerk or county clerks on or before September 30 ~~20~~ of each
19 year. The county board shall levy a tax not to exceed ten and one-half
20 cents on each one hundred dollars upon the taxable value of all the
21 taxable property in such district for the maintenance of the fire
22 protection district for the fiscal year, plus such levy as is authorized
23 to be made under subdivision (13)(a) of section 35-508, all such levies
24 being subject to subsection (10) of section 77-3442. The tax shall be
25 collected as other taxes are collected in the county, deposited with the
26 county treasurer, and placed to the credit of the rural or suburban fire
27 protection district so authorizing the same on or before the fifteenth
28 day of each month or more frequently as provided in section 77-1759 or be
29 remitted to the county treasurer of the county in which the greatest
30 portion of the valuation of the district is located as is provided for by
31 subsection (3) of this section.

1 (b) For any rural or suburban fire protection district that does not
2 have levy authority pursuant to subsection (10) of section 77-3442, after
3 the adoption of the budget statement, the president and secretary of the
4 district shall request the amount of tax to be levied which the district
5 requires for the adopted budget statement for the ensuing year to the
6 proper county clerk or county clerks on or before August 1 of each year
7 pursuant to subsection (3) of section 77-3443. The county board shall
8 levy a tax not to exceed ten and one-half cents on each one hundred
9 dollars upon the taxable value of all the taxable property in such
10 district for the maintenance of the fire protection district for the
11 fiscal year, plus such levy as is authorized to be made under subdivision
12 (13)(b) of section 35-508, all such levies being subject to section
13 77-3443. The tax shall be collected as other taxes are collected in the
14 county, deposited with the county treasurer, and placed to the credit of
15 the rural or suburban fire protection district so authorizing the same on
16 or before the fifteenth day of each month or more frequently as provided
17 in section 77-1759 or be remitted to the county treasurer of the county
18 in which the greatest portion of the valuation of the district is located
19 as is provided for by subsection (3) of this section. For purposes of
20 section 77-3443, the county board of the county in which the greatest
21 portion of the valuation of the district is located shall approve the
22 levy.

23 (3) All such taxes collected or received for the district by the
24 treasurer of any other county than the one in which the greatest portion
25 of the valuation of the district is located shall be remitted to the
26 treasurer of the county in which the greatest portion of the valuation of
27 the district is located at least quarterly. All such taxes collected or
28 received shall be placed to the credit of such district in the treasury
29 of the county in which the greatest portion of the valuation of the
30 district is located.

31 (4) In no case shall the amount of tax levy exceed the amount of

1 funds to be received from taxation according to the adopted budget
2 statement of the district.

3 Sec. 17. Section 39-1621, Reissue Revised Statutes of Nebraska, is
4 amended to read:

5 39-1621 (1) The board of trustees may, after adoption of the budget
6 statement for such district, annually levy and collect the amount of
7 taxes provided in the adopted budget statement of the district to be
8 received from taxation for corporate purposes upon property within the
9 limits of such road improvement district to the amount of not more than
10 three and five-tenths cents on each one hundred dollars upon the taxable
11 value of the taxable property in such district for general maintenance
12 and operating purposes subject to section 77-3443. The board shall, on or
13 before September 30 ~~20~~ of each year, certify any such levy to the county
14 clerk of the counties in which such district is located who shall extend
15 the levy upon the county tax list.

16 (2) The county treasurer of the county in which the greater portion
17 of the area of the district is located shall be ex officio treasurer of
18 the road improvement district and shall be responsible for all funds of
19 the district coming into his or her hands. The treasurer shall collect
20 all taxes and special assessments levied by the district and collected by
21 him or her from his or her county or from other county treasurers if
22 there is more than one county having land in the district and all money
23 derived from the sale of bonds or warrants. The treasurer shall not be
24 responsible for such funds until they are received by him or her. The
25 treasurer shall disburse the funds of the district only on warrants
26 authorized by the trustees and signed by the president and clerk.

27 Sec. 18. Section 46-543, Reissue Revised Statutes of Nebraska, is
28 amended to read:

29 46-543 To levy and collect taxes under Class A, the board shall, in
30 each year, determine the amount of money necessary to be raised by
31 taxation, taking into consideration other sources of revenue of the

1 district, to supply funds for paying expenses of organization, for
2 surveys and plans, and for paying the cost of constructing, operating,
3 and maintaining the works of the district. The amount shall not exceed
4 three and five-tenths cents on each one hundred dollars prior to the
5 delivery of water from the works and thereafter shall not exceed seven
6 cents on each one hundred dollars of the taxable value of the taxable
7 property within the district, except that in the event of accruing
8 defaults, deficiencies, or defaults and deficiencies, an additional levy
9 may be made as provided in section 46-553.

10 The board shall, on or before September ~~30~~ 20 of each year, certify
11 to the county board of each county within the district or having a
12 portion of its territory within the district the amount so fixed with
13 direction that, at the time and in the manner required by law for levying
14 of taxes for county purposes, such county board shall levy such tax upon
15 the taxable value of the taxable property within the district in addition
16 to such other taxes as may be levied by such county board at the rate
17 required to produce the amount so fixed and determined.

18 No tax shall be levied and collected under Class A until the
19 proposition of levying taxes has been submitted by a resolution of the
20 board to the qualified electors of the district at an election held for
21 that purpose in the same manner as provided for submission of incurring
22 bonded indebtedness in sections 46-564 to 46-566, and when the
23 proposition has been approved by a majority of the qualified electors of
24 the district voting on the proposition at such election, thereafter the
25 board shall be entitled to certify to the county board the amount of tax
26 to be levied.

27 Sec. 19. Section 77-1601, Reissue Revised Statutes of Nebraska, is
28 amended to read:

29 77-1601 (1) The county board of equalization shall each year, on or
30 before October 20 ~~15~~, levy the necessary taxes for the current year if
31 within the limit of the law. The levy shall include an amount for

1 operation of all functions of county government and shall also include
2 all levies necessary to fund tax requests ~~certified under section~~
3 ~~77-1601.02~~ that are authorized as provided in sections 77-3442 to
4 77-3444, including requests certified under the Property Tax Request Act.

5 (2) On or before November 5, the county board of equalization upon
6 its own motion may act to correct a clerical error which has resulted in
7 the calculation of an incorrect levy by any entity with a tax request as
8 provided in sections 77-3442 to 77-3444, including requests certified
9 under the Property Tax Request Act ~~otherwise authorized to certify a tax~~
10 ~~request under section 77-1601.02.~~ The county board of equalization shall
11 hold a public hearing to determine what adjustment to the levy is proper,
12 legal, or necessary. Notice shall be provided to the governing body of
13 each political subdivision affected by the error. Notice of the hearing
14 as required by section 84-1411 shall include the following: (a) The time
15 and place of the hearing, (b) the dollar amount at issue, and (c) a
16 statement setting forth the nature of the error.

17 (3) Upon the conclusion of the hearing, the county board of
18 equalization shall issue a corrected levy if it determines that an error
19 was made in the original levy which warrants correction. The county board
20 of equalization shall then order (a) the county assessor, county clerk,
21 and county treasurer to revise assessment books, unit valuation ledgers,
22 tax statements, and any other tax records to reflect the correction made
23 and (b) the recertification of the information provided to the Property
24 Tax Administrator pursuant to section 77-1613.01.

25 Sec. 20. Section 77-1736.06, Revised Statutes Cumulative Supplement,
26 2020, is amended to read:

27 77-1736.06 The following procedure shall apply when making a
28 property tax refund:

29 (1) Within thirty days of the entry of a final nonappealable order,
30 an unprotested determination of a county assessor, an unappealed decision
31 of a county board of equalization, or other final action requiring a

1 refund of real or personal property taxes paid or, for property valued by
2 the state, within thirty days of a recertification of value by the
3 Property Tax Administrator pursuant to section 77-1775 or 77-1775.01, the
4 county assessor shall determine the amount of refund due the person
5 entitled to the refund, certify that amount to the county treasurer, and
6 send a copy of such certification to the person entitled to the refund.
7 Within thirty days from the date the county assessor certifies the amount
8 of the refund, the county treasurer shall notify each political
9 subdivision, including any school district receiving a distribution
10 pursuant to section 79-1073 and any land bank receiving real property
11 taxes pursuant to subdivision (3)(a) of section 18-3411, of its
12 respective share of the refund, except that for any political subdivision
13 whose share of the refund is two hundred dollars or less, the county
14 board may waive this notice requirement. Notification shall be by first-
15 class mail, postage prepaid, to the last-known address of record of the
16 political subdivision. The county treasurer shall pay the refund from
17 funds in his or her possession belonging to any political subdivision,
18 including any school district receiving a distribution pursuant to
19 section 79-1073 and any land bank receiving real property taxes pursuant
20 to subdivision (3)(a) of section 18-3411, which received any part of the
21 tax or penalty being refunded. If sufficient funds are not available ~~or~~
22 ~~the political subdivision, within thirty days of the mailing of the~~
23 ~~notice by the county treasurer if applicable, certifies to the county~~
24 ~~treasurer that a hardship would result and create a serious interference~~
25 ~~with its governmental functions if the refund of the tax or penalty is~~
26 ~~paid,~~ the county treasurer shall register the refund or portion thereof
27 which remains unpaid as a claim against such political subdivision and
28 shall issue the person entitled to the refund a receipt for the
29 registration of the claim. ~~The certification by a political subdivision~~
30 ~~declaring a hardship shall be binding upon the county treasurer;~~

31 (2) The refund of a tax or penalty or the receipt for the

1 registration of a claim made or issued pursuant to this section shall be
2 satisfied in full as soon as practicable and ~~in no event later than five~~
3 ~~years from the date the final order or other action approving a refund is~~
4 ~~entered. If a receipt for the registration of a claim is given:~~

5 ~~(a) The governing body of the political subdivision shall make~~
6 ~~provisions in its next budget for the amount of such any refund or claim;~~
7 ~~or to be satisfied pursuant to this section. If a receipt for the~~
8 ~~registration of a claim is given:~~

9 ~~(b) If mutually agreed to by the governing body of the political~~
10 ~~subdivision and the person holding the receipt, such (a) ~~Such~~ receipt~~
11 ~~shall be applied to satisfy any tax levied or assessed by that political~~
12 ~~subdivision which becomes next falling due from the person holding the~~
13 ~~receipt until the claim is satisfied in full; after the sixth next~~
14 ~~succeeding levy is made on behalf of the political subdivision following~~
15 ~~the final order or other action approving the refund; and~~

16 ~~(b) To the extent the amount of such receipt exceeds the amount of~~
17 ~~such tax liability, the unsatisfied balance of the receipt shall be paid~~
18 ~~and satisfied within the five-year period prescribed in this subdivision~~
19 ~~from a combination of a credit against taxes anticipated to be due to the~~
20 ~~political subdivision during such period and cash payment from any funds~~
21 ~~expected to accrue to the political subdivision pursuant to a written~~
22 ~~plan to be filed by the political subdivision with the county treasurer~~
23 ~~no later than thirty days after the claim against the political~~
24 ~~subdivision is first reduced by operation of a credit against taxes due~~
25 ~~to such political subdivision.~~

26 ~~If a political subdivision fails to fully satisfy the refund or~~
27 ~~claim prior to the sixth next succeeding levy following the entry of a~~
28 ~~final nonappealable order or other action approving a refund, interest~~
29 ~~shall accrue on the unpaid balance commencing on the sixth next~~
30 ~~succeeding levy following such entry or action at the rate set forth in~~
31 ~~section 45-103;~~

1 (3) The county treasurer shall mail the refund or the receipt by
2 first-class mail, postage prepaid, to the last-known address of the
3 person entitled thereto. Multiple refunds to the same person may be
4 combined into one refund ~~or credit~~. If a refund is not claimed by June 1
5 of the year following the year of mailing, the refund shall be canceled
6 and the resultant amount credited to the various funds originally
7 charged;

8 (4) When the refund involves property valued by the state, the Tax
9 Commissioner shall be authorized to negotiate a settlement of the amount
10 of the refund or claim due pursuant to this section on behalf of the
11 political subdivision from which such refund or claim is due. Any
12 political subdivision which does not agree with the settlement terms as
13 negotiated may reject such terms, and the refund or claim due from the
14 political subdivision then shall be satisfied as set forth in this
15 section as if no such negotiation had occurred;

16 (5) In the event that the Legislature appropriates state funds to be
17 disbursed for the purposes of satisfying all or any portion of any refund
18 or claim, the Tax Commissioner shall order the county treasurer to
19 disburse such refund amounts directly to the persons entitled to the
20 refund in partial or total satisfaction of such persons' claims. The
21 county treasurer shall disburse such amounts within forty-five days after
22 receipt thereof; ~~and~~

23 (6) If all or any portion of the refund is reduced by way of
24 settlement or forgiveness by the person entitled to the refund, the
25 proportionate amount of the refund that was paid by an appropriation of
26 state funds shall be reimbursed by the county treasurer to the State
27 Treasurer within forty-five days after receipt of the settlement
28 agreement or receipt of the forgiven refund. The amount so reimbursed
29 shall be credited to the General Fund; and -

30 (7) For any refund or claim due under this section, interest shall
31 accrue on the unpaid balance at the rate of nine percent beginning thirty

1 days after the date of entry of the final nonappealable order or other
2 action approving the refund.

3 Sec. 21. Section 77-1776, Reissue Revised Statutes of Nebraska, is
4 amended to read:

5 77-1776 Any political subdivision which has received proceeds from a
6 levy imposed on all taxable property within an entire county which is in
7 excess of that requested by the political subdivision under the Property
8 Tax Request Act ~~section 77-1601.02~~ as a result of a clerical error or
9 mistake shall, in the fiscal year following receipt, return the excess
10 tax collections, net of the collection fee, to the county. By July 31 of
11 the fiscal year following the receipt of any excess tax collections, the
12 county treasurer shall certify to the political subdivision the amount to
13 be returned. Such excess tax collections shall be restricted funds in the
14 budget of the county that receives the funds under section 13-518.

15 Sec. 22. Section 77-3443, Revised Statutes Cumulative Supplement,
16 2020, is amended to read:

17 77-3443 (1) All political subdivisions, other than (a) school
18 districts, community colleges, natural resources districts, educational
19 service units, cities, villages, counties, municipal counties, rural and
20 suburban fire protection districts that have levy authority pursuant to
21 subsection (10) of section 77-3442, and sanitary and improvement
22 districts and (b) political subdivisions subject to municipal allocation
23 under subsection (2) of this section, may levy taxes as authorized by law
24 which are authorized by the county board of the county or the council of
25 a municipal county in which the greatest portion of the valuation is
26 located, which are counted in the county or municipal county levy limit
27 provided in section 77-3442, and which do not collectively total more
28 than fifteen cents per one hundred dollars of taxable valuation on any
29 parcel or item of taxable property for all governments for which
30 allocations are made by the municipality, county, or municipal county,
31 except that such limitation shall not apply to property tax levies for

1 preexisting lease-purchase contracts approved prior to July 1, 1998, for
2 bonded indebtedness approved according to law and secured by a levy on
3 property, and for payments by a public airport to retire interest-free
4 loans from the Division of Aeronautics of the Department of
5 Transportation in lieu of bonded indebtedness at a lower cost to the
6 public airport. The county board or council shall review and approve or
7 disapprove the levy request of all political subdivisions subject to this
8 subsection. The county board or council may approve all or a portion of
9 the levy request and may approve a levy request that would allow the
10 requesting political subdivision to levy a tax at a levy greater than
11 that permitted by law. Unless a transit authority elects to convert to a
12 regional metropolitan transit authority in accordance with the Regional
13 Metropolitan Transit Authority Act, and for each fiscal year of such a
14 transit authority until the first fiscal year commencing after the
15 effective date of such conversion, the county board of a county or the
16 council of a municipal county which contains a transit authority
17 established pursuant to the Transit Authority Law shall allocate no less
18 than three cents per one hundred dollars of taxable property within the
19 city or municipal county subject to the levy to the transit authority if
20 requested by such authority. For any political subdivision subject to
21 this subsection that receives taxes from more than one county or
22 municipal county, the levy shall be allocated only by the county or
23 municipal county in which the greatest portion of the valuation is
24 located. The county board of equalization shall certify all levies by
25 October ~~20~~ 15 to insure that the taxes levied by political subdivisions
26 subject to this subsection do not exceed the allowable limit for any
27 parcel or item of taxable property. The levy allocated by the county or
28 municipal county may be exceeded as provided in section 77-3444.

29 (2) All city airport authorities established under the Cities
30 Airport Authorities Act, community redevelopment authorities established
31 under the Community Development Law, transit authorities established

1 under the Transit Authority Law unless and until the first fiscal year
2 commencing after the effective date of any conversion by such a transit
3 authority into a regional metropolitan transit authority pursuant to the
4 Regional Metropolitan Transit Authority Act, and offstreet parking
5 districts established under the Offstreet Parking District Act may be
6 allocated property taxes as authorized by law which are authorized by the
7 city, village, or municipal county and are counted in the city or village
8 levy limit or municipal county levy limit provided by section 77-3442,
9 except that such limitation shall not apply to property tax levies for
10 preexisting lease-purchase contracts approved prior to July 1, 1998, for
11 bonded indebtedness approved according to law and secured by a levy on
12 property, and for payments by a public airport to retire interest-free
13 loans from the Division of Aeronautics of the Department of
14 Transportation in lieu of bonded indebtedness at a lower cost to the
15 public airport. For offstreet parking districts established under the
16 Offstreet Parking District Act, the tax shall be counted in the
17 allocation by the city proportionately, by dividing the total taxable
18 valuation of the taxable property within the district by the total
19 taxable valuation of the taxable property within the city multiplied by
20 the levy of the district. Unless a transit authority elects to convert
21 into a regional metropolitan transit authority pursuant to the Regional
22 Metropolitan Transit Authority Act, and for each fiscal year of such a
23 transit authority until the first fiscal year commencing after the
24 effective date of such conversion, the city council of a city which has
25 established a transit authority pursuant to the Transit Authority Law or
26 the council of a municipal county which contains a transit authority
27 shall allocate no less than three cents per one hundred dollars of
28 taxable property subject to the levy to the transit authority if
29 requested by such authority. The city council, village board, or council
30 shall review and approve or disapprove the levy request of the political
31 subdivisions subject to this subsection. The city council, village board,

1 or council may approve all or a portion of the levy request and may
2 approve a levy request that would allow a levy greater than that
3 permitted by law. The levy allocated by the municipality or municipal
4 county may be exceeded as provided in section 77-3444.

5 (3) On or before August 1, all political subdivisions subject to
6 county, municipal, or municipal county levy authority under this section
7 shall submit a preliminary request for levy allocation to the county
8 board, city council, village board, or council that is responsible for
9 levying such taxes. The preliminary request of the political subdivision
10 shall be in the form of a resolution adopted by a majority vote of
11 members present of the political subdivision's governing body. The
12 failure of a political subdivision to make a preliminary request shall
13 preclude such political subdivision from using procedures set forth in
14 section 77-3444 to exceed the final levy allocation as determined in
15 subsection (4) of this section.

16 (4) Each county board, city council, village board, or council shall
17 (a) adopt a resolution by a majority vote of members present which
18 determines a final allocation of levy authority to its political
19 subdivisions and (b) forward a copy of such resolution to the chairperson
20 of the governing body of each of its political subdivisions. No final
21 levy allocation shall be changed after September 1 except by agreement
22 between both the county board, city council, village board, or council
23 which determined the amount of the final levy allocation and the
24 governing body of the political subdivision whose final levy allocation
25 is at issue.

26 Sec. 23. Section 79-1023, Revised Statutes Cumulative Supplement,
27 2020, is amended to read:

28 79-1023 (1) On or before May 1, 2020, and on or before March 1 of
29 each year thereafter, the department shall determine and certify to each
30 school district budget authority for the general fund budget of
31 expenditures for the ensuing school fiscal year.

1 (2) Except as provided in sections 79-1028.01, 79-1029, 79-1030, and
2 81-829.51, each school district shall have budget authority for the
3 general fund budget of expenditures equal to the greater of (a) the
4 general fund budget of expenditures for the immediately preceding school
5 fiscal year minus exclusions pursuant to subsection (1) of section
6 79-1028.01 for such school fiscal year with the difference increased by
7 the basic allowable growth rate for the school fiscal year for which
8 budget authority is being calculated, (b) the general fund budget of
9 expenditures for the immediately preceding school fiscal year minus
10 exclusions pursuant to subsection (1) of section 79-1028.01 for such
11 school fiscal year with the difference increased by an amount equal to
12 any student growth adjustment calculated for the school fiscal year for
13 which budget authority is being calculated, or (c) one hundred ten
14 percent of formula need for the school fiscal year for which budget
15 authority is being calculated minus the special education budget of
16 expenditures as filed on the school district budget statement on or
17 before September 30 ~~20~~ for the immediately preceding school fiscal year,
18 which special education budget of expenditures is increased by the basic
19 allowable growth rate for the school fiscal year for which budget
20 authority is being calculated.

21 (3) For any school fiscal year for which the budget authority for
22 the general fund budget of expenditures for a school district is based on
23 a student growth adjustment, the budget authority for the general fund
24 budget of expenditures for such school district shall be adjusted in
25 future years to reflect any student growth adjustment corrections related
26 to such student growth adjustment.

27 Sec. 24. Section 79-1084, Revised Statutes Cumulative Supplement,
28 2020, is amended to read:

29 79-1084 The school board of a Class III school district shall
30 annually, on or before September 30 ~~20~~, report in writing to the county
31 board and, for years prior to 2017, the learning community coordinating

1 council if the school district is a member of a learning community the
2 entire revenue raised by taxation and all other sources and received by
3 the school board for the previous school fiscal year and a budget for the
4 ensuing school fiscal year broken down generally as follows: (1) The
5 amount of funds required for the support of the schools during the
6 ensuing school fiscal year; (2) the amount of funds required for the
7 purchase of school sites; (3) the amount of funds required for the
8 erection of school buildings; (4) the amount of funds required for the
9 payment of interest upon all bonds issued for school purposes; and (5)
10 the amount of funds required for the creation of a sinking fund for the
11 payment of such indebtedness. The secretary shall publish, within ten
12 days after the filing of such budget, a copy of the fund summary pages of
13 the budget one time at the legal rate prescribed for the publication of
14 legal notices in a legal newspaper published in and of general
15 circulation in such city or village or, if none is published in such city
16 or village, in a legal newspaper of general circulation in the city or
17 village. The secretary of the school board failing or neglecting to
18 comply with this section shall be deemed guilty of a Class V misdemeanor
19 and, in the discretion of the court, the judgment of conviction may
20 provide for the removal from office of such secretary for such failure or
21 neglect. For Class III school districts that are not members of a
22 learning community, the county board shall levy and collect such taxes as
23 are necessary to provide the amount of revenue from property taxes as
24 indicated by all the data contained in the budget and the certificate
25 prescribed by this section, at the time and in the manner provided in
26 section 77-1601.

27 Sec. 25. Section 79-1085, Reissue Revised Statutes of Nebraska, is
28 amended to read:

29 79-1085 The board of education of a Class IV school district, on or
30 before September 30 ~~20~~ of each year, shall make or cause to be made and
31 report to the county board an estimate of the amount of funds required

1 for the fiscal year next ensuing: (1) For the payment of interest on
2 bonds issued by the district; (2) to provide a sinking fund for the
3 payment of bonds issued by the district; (3) to provide for the purchase
4 and betterment of school sites and the remodeling, erection, and
5 equipment, but not replacement, of buildings, new and old; (4) to provide
6 the necessary funds, premiums, contributions, and expenses in connection
7 with a retirement, annuity, insurance, or other benefit plan adopted by
8 the board of education for its present and future employees after their
9 retirement, or any reasonable classification thereof; and (5) to provide
10 for the support of schools, being the running expenses and miscellaneous
11 and all other expenses for such year.

12 The estimate shall be accompanied by a budget statement prepared in
13 accordance with good accounting practices and showing probable revenue
14 from all sources, expenditures, and available balances upon which such
15 estimate was based. The estimate and the budget statement may include
16 such items as the board of education deems necessary to maintain adequate
17 working balances of cash at all times and to take into account the
18 expenses and delays in the collection of taxes. The county board shall
19 levy the rate of tax necessary to provide the amounts so reported by the
20 board of education and collect such taxes in like manner as other taxes
21 are levied and collected.

22 Sec. 26. Section 79-1225, Reissue Revised Statutes of Nebraska, is
23 amended to read:

24 79-1225 (1) After the adoption of its budget statement, the board
25 for each educational service unit, except as provided in subsection (2)
26 of this section, may levy a tax in the amount which it requires under its
27 adopted budget statement to be received from taxation. The levy shall be
28 subject to the limits established by section 77-3442. The amount of such
29 levy shall be certified by the secretary of the educational service unit
30 board to the county board of equalization of each county in which any
31 part of the geographical area of the educational service unit is located

1 on or before September ~~30~~ 20 of each year. Such tax shall be levied and
2 assessed in the same manner as other property taxes and entered on the
3 books of the county treasurer. The proceeds of such tax, as collected,
4 shall be remitted to the treasurer of the board on or before the
5 fifteenth day of each month or more frequently as provided in section
6 77-1759.

7 (2) For fiscal year 2013-14 and each fiscal year thereafter, only an
8 educational service unit which has four or more member school districts
9 or an educational service unit composed of a single Class IV or Class V
10 school district may levy a tax on the taxable value of the taxable
11 property within the geographic boundaries of the educational service
12 unit.

13 Sec. 27. This act becomes operative on January 1, 2022.

14 Sec. 28. Original sections 14-1821, 23-909, 23-3552, 31-333,
15 31-513, 31-739, 39-1621, 46-543, 77-1601, 77-1776, 79-1085, and 79-1225,
16 Reissue Revised Statutes of Nebraska, and sections 13-508, 13-513,
17 18-822, 18-2107, 35-509, 77-1601.02, 77-1736.06, 77-3443, 79-1023, and
18 79-1084, Revised Statutes Cumulative Supplement, 2020, are repealed.