

AMENDMENTS TO LB644

Introduced by Revenue.

1           1. Strike the original sections and insert the following new  
2 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, property tax  
6 request means the total amount of property taxes requested to be raised  
7 for a political subdivision through the levy imposed pursuant to section  
8 77-1601.

9           Sec. 3. Section 77-1601.02, Revised Statutes Cumulative Supplement,  
10 2020, is amended to read:

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

1 community, sanitary and improvement district, natural resources district,  
2 or educational service unit ~~political subdivision~~ seeks to set its  
3 property tax request at an amount that exceeds its property tax request  
4 in the prior year, it may do so after holding the public hearing required  
5 in subsection (3) of this section and by passing a resolution or  
6 ordinance that complies with subsection (4) of this section.

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

30 (3) The resolution or ordinance required under this section shall  
31 only be passed after a special public hearing called for such purpose is

1 held and after notice is published in a newspaper of general circulation  
2 in the area of the political subdivision at least four calendar days  
3 prior to the hearing. For purposes of such notice, the four calendar days  
4 shall include the day of publication but not the day of hearing. If the  
5 political subdivision's total operating budget, not including reserves,  
6 does not exceed ten thousand dollars per year or twenty thousand dollars  
7 per biennial period, the notice may be posted at the governing body's  
8 principal headquarters. The hearing notice shall contain the following  
9 information: The certified taxable valuation under section 13-509 for the  
10 prior year, the certified taxable valuation under section 13-509 for the  
11 current year, and the percentage increase or decrease in such valuations  
12 from the prior year to the current year; the dollar amount of the prior  
13 year's tax request and the property tax rate that was necessary to fund  
14 that tax request; the property tax rate that would be necessary to fund  
15 last year's tax request if applied to the current year's valuation; the  
16 proposed dollar amount of the tax request for the current year and the  
17 property tax rate that will be necessary to fund that tax request; the  
18 percentage increase or decrease in the property tax rate from the prior  
19 year to the current year; and the percentage increase or decrease in the  
20 total operating budget from the prior year to the current year.

21 (4) In order for a village, learning community, sanitary and  
22 improvement district, natural resources district, or educational service  
23 unit to set its property tax request at an amount that exceeds its  
24 property tax request in the prior year, the governing body of such  
25 political subdivision shall pass an ordinance or resolution that  
26 includes, but is not limited to, the following information: Any  
27 ~~resolution or ordinance setting a political subdivision's property tax~~  
28 ~~request at an amount that exceeds the political subdivision's property~~  
29 ~~tax request in the prior year shall include, but not be limited to, the~~  
30 ~~following information:~~

31 (a) The name of the political subdivision;

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

2 (c) The following statements:

3 (i) The total assessed value of property differs from last year's  
4 total assessed value by ..... percent;

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

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

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

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

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

19 ~~(6) Any levy which is not in compliance with this section and~~  
20 ~~section 77-1601 shall be construed as an unauthorized levy under section~~  
21 ~~77-1606.~~

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

24 (2) A political subdivision may set its property tax request at an  
25 amount that exceeds its property tax request in the prior year if:

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

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

31 (3)(a) Each political subdivision within a county that seeks to set

1 its property tax request at an amount that exceeds its property tax  
2 request in the prior year shall participate in a joint public hearing. If  
3 a political subdivision includes area in more than one county, the  
4 political subdivision shall be deemed to be within the county in which  
5 the political subdivision's principal headquarters are located. At such  
6 hearing, there shall be no items on the agenda other than discussion and  
7 action on each political subdivision's intent to approve a property tax  
8 request that exceeds the political subdivision's property tax request in  
9 the prior year.

10 (b) The joint hearing shall be held on or after August 20 and prior  
11 to September 27 and before any of the participating political  
12 subdivisions file their adopted budget statement pursuant to section  
13 13-508.

14 (c) The joint public hearing shall be held after 6 p.m. on the  
15 relevant date.

16 (d) At the joint public hearing, each political subdivision shall  
17 give a brief presentation on the political subdivision's intent to  
18 approve a property tax request that exceeds the political subdivision's  
19 property tax request in the prior year and the effect of such request on  
20 the political subdivision's budget. The presentation shall include:

21 (i) The name of the political subdivision;

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

23 (iii) The following statements:

24 (A) The total assessed value of property differs from last year's  
25 total assessed value by ..... percent;

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

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

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

4        (E) To obtain more information regarding the increase in the  
5 property tax request, citizens may contact the (name of political  
6 subdivision) at (telephone number and email address of political  
7 subdivision).

8        (e) At the joint public hearing, interested parties desiring to be  
9 heard shall be given an opportunity to present oral testimony:

10        (i) Within reasonable time limits, which shall be no less than three  
11 minutes; and

12        (ii) Without unreasonable restriction on the number of individuals  
13 allowed to make public comment.

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

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

18        (ii) By posting notice of the hearing on the main page of the  
19 relevant county's web site.

20        (g) The county shall mail the postcards required in this subsection.  
21 The cost of mailing the postcards shall be divided among the political  
22 subdivisions participating in the joint public hearing.

23        (h) The postcard sent by the county under this subsection and the  
24 notice posted on the county's web site shall include the date, time, and  
25 location for the public hearing, a listing of and telephone number for  
26 each political subdivision that will be participating in the public  
27 hearing, and the amount of each participating political subdivision's  
28 property tax request. The notice shall also contain the following  
29 information:

30        (i) The following words in capitalized type at the top of the  
31 postcard or notice: NOTICE OF PROPOSED TAX INCREASE;

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

4       (iii) The following statement: The following political subdivisions  
5 are proposing a revenue increase as a result of property taxes in (insert  
6 current tax year). This notice contains estimates of the tax on your  
7 property and the proposed tax increase on your property as a result of  
8 this revenue increase. These estimates are calculated on the basis of the  
9 proposed (insert current tax year) data. The actual tax on your property  
10 and tax increase on your property may vary from these estimates.

11       (iv) The parcel number for the property;

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

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

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

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

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

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

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

25       (4) Any resolution or ordinance setting a political subdivision's  
26 property tax request at an amount that exceeds the political  
27 subdivision's property tax request in the prior year shall include, but  
28 not be limited to, the following information:

29       (a) The name of the political subdivision;

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

31       (c) The following statements:

1        (i) The total assessed value of property differs from last year's  
2 total assessed value by ..... percent;

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

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

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

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

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

17        Sec. 5. Any levy which is not in compliance with the Property Tax  
18 Request Act and section 77-1601 shall be construed as an unauthorized  
19 levy under section 77-1606.

20        Sec. 6. Section 13-508, Revised Statutes Cumulative Supplement,  
21 2020, is amended to read:

22        13-508 (1) After publication and hearing thereon and within the time  
23 prescribed by law, each governing body shall file with and certify to the  
24 levying board or boards on or before September ~~27~~ 20 of each year or  
25 September ~~27~~ 20 of the final year of a biennial period and file with the  
26 auditor a copy of the adopted budget statement which complies with  
27 sections 13-518 to 13-522 or 79-1023 to 79-1030, together with the amount  
28 of the tax required to fund the adopted budget, setting out separately  
29 (a) the amount to be levied for the payment of principal or interest on  
30 bonds issued by the governing body and (b) the amount to be levied for  
31 all other purposes. Proof of publication shall be attached to the



1 statements. For fiscal years prior to fiscal year 2017-18, learning  
2 communities shall also file a copy of such adopted budget statement with  
3 member school districts on or before September 1 of each year. If the  
4 prime rate published by the Federal Reserve Board is ten percent or more  
5 at the time of the filing and certification required under this  
6 subsection, the governing body, in certifying the amount required, may  
7 make allowance for delinquent taxes not exceeding five percent of the  
8 amount required plus the actual percentage of delinquent taxes for the  
9 preceding tax year or biennial period and for the amount of estimated tax  
10 loss from any pending or anticipated litigation which involves taxation  
11 and in which tax collections have been or can be withheld or escrowed by  
12 court order. For purposes of this section, anticipated litigation shall  
13 be limited to the anticipation of an action being filed by a taxpayer who  
14 or which filed a similar action for the preceding year or biennial period  
15 which is still pending. Except for such allowances, a governing body  
16 shall not certify an amount of tax more than one percent greater or  
17 lesser than the amount determined under section 13-505.

18 (2) Each governing body shall use the certified taxable values as  
19 provided by the county assessor pursuant to section 13-509 for the  
20 current year in setting or certifying the levy. Each governing body may  
21 designate one of its members to perform any duty or responsibility  
22 required of such body by this section.

23 Sec. 7. Section 13-513, Revised Statutes Cumulative Supplement,  
24 2020, is amended to read:

25 13-513 (1) The auditor shall, on or before August 1 each year,  
26 request information from each governing body in a form prescribed by the  
27 auditor regarding (a) trade names, corporate names, or other business  
28 names under which the governing body operates and (b) agreements to which  
29 the governing body is a party under the Interlocal Cooperation Act and  
30 the Joint Public Agency Act. Each governing body shall provide such  
31 information to the auditor on or before September 27 20.

1           (2) Information requested pursuant to this section that is not  
2 received by the auditor on or before September 27 ~~20~~ shall be delinquent.  
3 The auditor shall notify the political subdivision by facsimile  
4 transmission, email, or first-class mail of such delinquency. Beginning  
5 on the day that such notification is sent, the auditor may assess the  
6 political subdivision a late fee of twenty dollars per day for each  
7 calendar day the requested information remains delinquent. The total late  
8 fee assessed to a political subdivision under this section shall not  
9 exceed two thousand dollars per delinquency.

10           (3) The auditor shall remit to the State Treasurer for credit to the  
11 Auditor of Public Accounts Cash Fund a remedial fee sufficient to  
12 reimburse the direct costs of administering and enforcing this section,  
13 but such remedial fee shall not exceed one hundred dollars from any late  
14 fee received under this section. The auditor shall remit any late fee  
15 amount in excess of one hundred dollars received under this section to  
16 the State Treasurer to be distributed in accordance with Article VII,  
17 section 5, of the Constitution of Nebraska.

18           (4) If a political subdivision fails to provide the information  
19 requested under this section on or before September 27 ~~20~~, the auditor  
20 may, at his or her discretion, audit such political subdivision. The  
21 expense of such audit shall be paid by the political subdivision.

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

24           14-1821 To assist in the defraying of all character of expense of  
25 the authority and to such extent as in its discretion and judgment may be  
26 necessary, the board shall annually certify a tax request for the fiscal  
27 year commencing on the following January 1. Such tax request shall not  
28 exceed in any one year ten cents on each one hundred dollars on the  
29 taxable value of the taxable property in the city of the metropolitan  
30 class or taxable property in any county in which such city is located,  
31 adjacent county, or city or village located within such counties served

1 by the authority. The board shall by resolution, on or before September  
2 27 ~~20~~ of each year, certify such tax request to the city council of such  
3 city and the governing board of any county in which such city is located,  
4 adjacent county, or city or village located within such counties served  
5 by the authority. Such county, city, or village is hereby authorized to  
6 cause such tax to be levied and to be collected as are other taxes by the  
7 treasurer of such city or village or county treasurer and paid over by  
8 him or her to the treasurer of such board subject to the order of such  
9 board and subject to section 77-3443. If in any year the full amount so  
10 certified and collected is not needed for the current purposes of such  
11 authority, the balance shall be credited to reserves of such authority to  
12 be used for acquisition of necessary property and equipment.

13 Sec. 9. Section 18-822, Revised Statutes Cumulative Supplement,  
14 2020, is amended to read:

15 18-822 (1) To assist in defraying the expenses of a regional  
16 metropolitan transit authority, and to such extent as in its discretion  
17 and judgment may be necessary, the board shall annually certify a tax  
18 levy for the fiscal year commencing on the following January 1. Such levy  
19 shall not exceed in any one year ten cents on each one hundred dollars on  
20 the taxable value of the taxable property that at the time of the levy is  
21 located in or during the ensuing fiscal year will be located in any  
22 municipality in which such authority shall be deemed to have operating  
23 jurisdiction pursuant to section 18-804.

24 (2) The board shall by resolution, on or before September 27 ~~20~~ of  
25 each year, certify such tax levy to the county assessor of the county or  
26 counties in which the authority operates. If in any year the full amount  
27 so certified and collected is not needed for the current purposes of such  
28 authority, the balance shall be credited to the operating fund of such  
29 authority and, as the board in its discretion deems convenient, to other  
30 reserve funds of such authority.

31 Sec. 10. Section 18-2107, Revised Statutes Cumulative Supplement,

1 2020, is amended to read:

2 18-2107 An authority shall constitute a public body corporate and  
3 politic, exercising public and essential governmental functions and  
4 having all the powers necessary or convenient to carry out and effectuate  
5 the purposes and provisions of the Community Development Law, including  
6 the power:

7 (1) To sue and to be sued; to have a seal and to alter the same at  
8 pleasure; to have perpetual succession; to make and execute contracts and  
9 other instruments necessary or convenient to the exercise of the powers  
10 of the authority; and to make and from time to time amend and repeal  
11 bylaws, rules, and regulations not inconsistent with the Community  
12 Development Law;

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

16 (3) To arrange or contract for the furnishing or repair, by any  
17 person or agency, public or private, of services, privileges, works,  
18 streets, roads, public utilities, or other facilities for or in  
19 connection with a redevelopment project; and, notwithstanding anything to  
20 the contrary contained in the Community Development Law or any other  
21 provision of law, to agree to any conditions that it may deem reasonable  
22 and appropriate attached to federal financial assistance and imposed  
23 pursuant to federal law relating to the determination of prevailing  
24 salaries or wages or compliance with labor standards, in the undertaking  
25 or carrying out of a redevelopment project, and to include in any  
26 contract let in connection with such a project provisions to fulfill such  
27 federally imposed conditions as it may deem reasonable and appropriate;

28 (4) Within its area of operation, to purchase, lease, obtain options  
29 upon, or acquire by gift, grant, bequest, devise, eminent domain, or  
30 otherwise any real or personal property or any interest therein, together  
31 with any improvements thereon, necessary or incidental to a redevelopment

1 project; to hold, improve, clear, or prepare for redevelopment any such  
2 property; to sell, lease for a term not exceeding ninety-nine years,  
3 exchange, transfer, assign, subdivide, retain for its own use, mortgage,  
4 pledge, hypothecate, or otherwise encumber or dispose of any real or  
5 personal property or any interest therein; to enter into contracts with  
6 redevelopers of property containing covenants, restrictions, and  
7 conditions regarding the use of such property for residential,  
8 commercial, industrial, or recreational purposes or for public purposes  
9 in accordance with the redevelopment plan and such other covenants,  
10 restrictions, and conditions as the authority may deem necessary to  
11 prevent a recurrence of substandard and blighted areas or to effectuate  
12 the purposes of the Community Development Law; to make any of the  
13 covenants, restrictions, or conditions of the foregoing contracts  
14 covenants running with the land and to provide appropriate remedies for  
15 any breach of any such covenants or conditions, including the right in  
16 the authority to terminate such contracts and any interest in the  
17 property created pursuant thereto; to borrow money, issue bonds, and  
18 provide security for loans or bonds; to establish a revolving loan fund;  
19 to insure or provide for the insurance of any real or personal property  
20 or the operation of the authority against any risks or hazards, including  
21 the power to pay premiums on any such insurance; to enter into any  
22 contracts necessary to effectuate the purposes of the Community  
23 Development Law; and to provide grants, loans, or other means of  
24 financing to public or private parties in order to accomplish the  
25 rehabilitation or redevelopment in accordance with a redevelopment plan,  
26 except that the proceeds from indebtedness incurred for the purpose of  
27 financing a redevelopment project that includes the division of taxes as  
28 provided in section 18-2147 shall not be used to establish a revolving  
29 loan fund. No statutory provision with respect to the acquisition,  
30 clearance, or disposition of property by other public bodies shall  
31 restrict an authority exercising powers hereunder, in such functions,

1 unless the Legislature shall specifically so state;

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

8 (6) To borrow money and to apply for and accept advances, loans,  
9 grants, contributions, and any other form of financial assistance from  
10 the federal government, from the state, county, municipality, or other  
11 public body, or from any sources, public or private, including charitable  
12 funds, foundations, corporations, trusts, or bequests, for purposes of  
13 the Community Development Law, to give such security as may be required,  
14 and to enter into and carry out contracts in connection therewith; and  
15 notwithstanding any other provision of law, to include in any contract  
16 for financial assistance with the federal government for a redevelopment  
17 project such conditions imposed pursuant to federal law as the authority  
18 may deem reasonable and appropriate and which are not inconsistent with  
19 the purposes of the Community Development Law;

20 (7) Acting through one or more members of an authority or other  
21 persons designated by the authority, to conduct examinations and  
22 investigations and to hear testimony and take proof under oath at public  
23 or private hearings on any matter material for its information; to  
24 administer oaths and to issue commissions for the examination of  
25 witnesses who are outside of the state or unable to attend before the  
26 authority or excused from attendance; and to make available to  
27 appropriate agencies or public officials, including those charged with  
28 the duty of abating or requiring the correction of nuisances or like  
29 conditions, demolishing unsafe or insanitary structures, or eliminating  
30 conditions of blight within its area of operation, its findings and  
31 recommendations with regard to any building or property where conditions

1 exist which are dangerous to the public health, safety, morals, or  
2 welfare;

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

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

17 (10) To make such expenditures as may be necessary to carry out the  
18 purposes of the Community Development Law; and to make expenditures from  
19 funds obtained from the federal government without regard to any other  
20 laws pertaining to the making and approval of appropriations and  
21 expenditures;

22 (11) To certify on or before September 27 ~~20~~ of each year to the  
23 governing body of the city the amount of tax to be levied for the  
24 succeeding fiscal year for community redevelopment purposes, not to  
25 exceed two and six-tenths cents on each one hundred dollars upon the  
26 taxable value of the taxable property in such city, which levy is subject  
27 to allocation under section 77-3443 on and after July 1, 1998. The  
28 governing body shall levy and collect the taxes so certified at the same  
29 time and in the same manner as other city taxes are levied and collected,  
30 and the proceeds of such taxes, when due and as collected, shall be set  
31 aside and deposited in the special account or accounts in which other

1 revenue of the authority is deposited. Such proceeds shall be employed to  
2 assist in the defraying of any expenses of redevelopment plans and  
3 projects, including the payment of principal and interest on any bonds  
4 issued to pay the costs of any such plans and projects;

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

7 (13) To plan, undertake, and carry out neighborhood development  
8 programs consisting of redevelopment project undertakings and activities  
9 in one or more community redevelopment areas which are planned and  
10 carried out on the basis of annual increments in accordance with the  
11 Community Development Law for planning and carrying out redevelopment  
12 projects;

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

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

18 Sec. 11. Section 23-909, Reissue Revised Statutes of Nebraska, is  
19 amended to read:

20 23-909 On or before September 27 ~~20~~ of each year, the county board  
21 shall adopt the budget and appropriate the several amounts specified in  
22 the budget for the several departments, offices, activities, and funds of  
23 the county for the period to which the budget applies as provided  
24 hereinbefore.

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

27 23-3552 (1) The board of directors may, after the adoption of the  
28 budget statement, levy and collect an annual tax which the district  
29 requires under the adopted budget statement to be received from taxation  
30 for the ensuing fiscal year not to exceed three and five-tenths cents on  
31 each one hundred dollars of the taxable value of the taxable property



1 within such district. On and after July 1, 1998, the tax levy provided in  
2 this subsection is subject to section 77-3443.

3 (2) In addition to the levy authorized in subsection (1) of this  
4 section, the board of directors of a hospital district may authorize an  
5 additional annual tax not to exceed three and five-tenths cents on each  
6 one hundred dollars of the taxable value of the taxable property within  
7 such district. On and after July 1, 1998, the tax levy provided in this  
8 subsection is subject to section 77-3443. Such tax shall not be  
9 authorized until the question of such additional tax has been submitted  
10 to the qualified electors of the district at a primary or general  
11 election or a special election called for that purpose and a majority of  
12 those voting approve the additional tax. Notice of the time and place of  
13 the special election shall be given by publication at least once each  
14 week in a legal newspaper of general circulation in the district for  
15 three successive weeks immediately preceding such election.

16 (3) Until July 1, 1998, the taxes authorized by subsections (1) and  
17 (2) of this section shall not be included within the levy limitations for  
18 general county purposes prescribed in section 23-119 or Article VIII,  
19 section 5, of the Constitution of Nebraska. On and after July 1, 1998,  
20 the taxes authorized by subsections (1) and (2) of this section shall not  
21 be included within the levy limitations for general county purposes  
22 prescribed in section 77-3442 or Article VIII, section 5, of the  
23 Constitution of Nebraska. On and after July 1, 1998, for purposes of  
24 section 77-3443, the county board of each of the counties having land  
25 embraced within the district shall approve the tax levy.

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

30 (5) The board shall annually, on or before September ~~27~~ 20, certify  
31 the taxes authorized by this section to the county clerk of each of the

1 counties having land embraced within such district. The county clerk  
2 shall extend such levies on the tax list, and the county treasurer shall  
3 collect the tax in the same manner as county taxes and shall remit the  
4 taxes collected to the county treasurer of the county in which the  
5 petition for the formation of the district was filed. The county  
6 treasurer shall credit the local hospital district with the amount  
7 thereof and make disbursements therefrom on warrants of the district  
8 signed by the chairperson and secretary-treasurer of the board of  
9 directors.

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

12 31-333 The board of supervisors shall annually thereafter determine,  
13 order, and levy the amount of the installment of the tax hereinbefore  
14 named which shall become due and be collected during the year at the same  
15 time that county taxes are due and collected, and in case bonds are  
16 issued, the amount of the interest which will accrue on such bonds shall  
17 be included and added to the tax. The annual installment and levy shall  
18 be evidenced and certified by the board, on or before September 27 20, to  
19 the county clerk of each county in which lands of the district are  
20 situated, which certificate shall be substantially in the following form:

21 State of Nebraska, )

22 )ss.

23 County of ..... .)

24 To ..... county clerk of the county:

25 This is to certify that by virtue of the provisions of sections  
26 31-330 to 31-333, the board of supervisors of ..... drainage  
27 district, including lands and property in the counties of .....  
28 in the State of Nebraska, have determined to and do hereby levy the  
29 annual installment of the total tax, heretofore certified to you under  
30 the direction of such sections, on the lands and property situated in

1 your county described in the following table in which are (1) the names  
2 of the owners of such lands and properties as they appeared in the decree  
3 of the district court organizing the district or as shown by the  
4 certificate heretofore filed showing the total assessment against the  
5 property, (2) the description of the lands and property opposite the  
6 names of owners, and (3) the amount of the annual installment and  
7 interest levied on each tract of land or piece of property: (Here insert  
8 table). The installments of tax shall be collectible and payable the  
9 present year at the same time that county taxes are due and collected.  
10 Witness the signature of the chairperson of the board of supervisors and  
11 attested by the seal of the district and the signature of the secretary  
12 of the board this ..... day of ..... A.D. 20.... .

13 Secretary .....

14 Chairperson .....

15 (Seal)

16 The certificate shall be filed in the office of the clerk, and the  
17 annual installment of the total tax so certified shall be extended by the  
18 county clerk on the tax books of the county against the real property,  
19 right-of-way, road, or property to be benefited, situated in such  
20 drainage district, in the same manner that other taxes are extended on  
21 the tax books of the county in a column under the heading of Drainage  
22 Tax, and the taxes shall be collected by the treasurer of the county in  
23 which the real property is situated on which the tax is levied at the  
24 same time and in the same manner that the county taxes on such property  
25 are collected. The county clerk shall be allowed the same fees as he or  
26 she receives for like services in other cases.

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

29 31-513 (1) The board of trustees may levy and collect annually taxes  
30 for corporate purposes upon property within the limits of such sanitary  
31 district to the amount of not more than three and five-tenths cents on

1 each one hundred dollars upon the taxable value of the taxable property  
2 of such district.

3 (2) The board of trustees shall, on or before September 27 ~~20~~ of  
4 each year, certify the amount of tax to be levied to the county clerk who  
5 shall place the proper levy upon the county tax list, and the tax shall  
6 be collected by the county treasurer in the same manner as county taxes.

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

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

14 31-739 (1) The district may borrow money for corporate purposes and  
15 issue its general obligation bonds therefor and shall annually levy a tax  
16 on the taxable value of the taxable property in the district sufficient  
17 to pay the interest and principal on the bonds. Such levy shall be known  
18 as the bond tax levy of the district. The district shall also annually  
19 levy a tax on the taxable value of the taxable property in the district  
20 for the purpose of creating a sinking fund for the maintenance and  
21 repairing of any sewer or water system or electric lines and conduits in  
22 the district, for the payment of any hydrant rentals, for the maintenance  
23 and repairing of any sidewalks, public roads, streets, and highways,  
24 public waterways, docks, or wharfs, and related appurtenances in the  
25 district, for the cost of operating any street lighting system for the  
26 public streets and highways within the district, for the building,  
27 construction, improvement, or replacement of facilities or systems when  
28 necessary to remove or alleviate an existing threat to public health and  
29 safety affecting no more than one hundred existing homes, for the cost of  
30 building, acquiring, maintaining, and operating public parks,  
31 playgrounds, and recreational facilities, or, when permitted by section

1 31-727, for contracting with other sanitary and improvement districts for  
2 building, acquiring, maintaining, and operating public parks,  
3 playgrounds, and recreational facilities for the joint use of the  
4 residents of the contracting districts, or for the cost of any other  
5 services for which the district has contracted or to make up any  
6 deficiencies caused by the nonpayment of any special assessments. Such  
7 levy shall be known as the operating levy of the district. On or before  
8 September 27 ~~20~~ of each year, the clerk of the board shall certify the  
9 tax to the county clerk of the counties in which such district is located  
10 in order that the tax may be extended upon the county tax list. Nothing  
11 contained in this section shall authorize any district which has been  
12 annexed by a city or village to levy any taxes within or upon the annexed  
13 area after the effective date of the annexation if the effective date of  
14 the annexation is prior to such levy certification date of the district  
15 for the year in which such annexation occurs.

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 sanitary and improvement district and shall be responsible for all  
19 funds of the district coming into his or her hands. He or she shall  
20 collect all taxes and special assessments levied by the district and  
21 deposit the same in a bond sinking fund for the payment of principal and  
22 interest on any bonds outstanding.

23 (3) Except as provided in subsection (5) of this section, the  
24 trustees or administrator of the district may authorize the clerk or  
25 appoint an independent agent to collect service charges and all items  
26 other than taxes, connection charges, special assessments, and funds from  
27 sale of bonds and warrants, but all funds so collected shall, at least  
28 once each month, be remitted to the treasurer to be held in a fund,  
29 separate from the general fund or construction fund of the district,  
30 which shall be known as the service fee fund of the district. The  
31 trustees or administrator may direct the district's treasurer to disburse

1 funds held in the service fee fund to maintain and operate any service  
2 for which the funds have been collected or to deposit such funds into the  
3 general fund of the district.

4 (4) The treasurer of the district shall not be responsible for such  
5 funds until they are received by him or her. The treasurer shall disburse  
6 the funds of the district only on warrants authorized by the trustees or  
7 the administrator and signed by the chairperson and clerk or the  
8 administrator.

9 (5) If the average weekly balance in the service fee fund of a  
10 district for a full budget year does not exceed five thousand dollars,  
11 the trustees or administrator of the district may authorize the clerk to  
12 establish an interest-bearing checking account in the name of the  
13 district to be maintained as the district service fee fund and the  
14 district's treasurer shall disburse the balance of funds held in the  
15 service fee fund of the district to the clerk for deposit into the  
16 district service fee fund. Following the creation of the district service  
17 fee fund, all funds required to be deposited into the service fee fund  
18 shall be deposited into the district service fee fund and all  
19 disbursements which may lawfully be made from the service fee fund may be  
20 made from the district service fee fund as directed or approved by the  
21 trustees or the administrator.

22 Sec. 16. Section 35-509, Revised Statutes Cumulative Supplement,  
23 2020, is amended to read:

24 35-509 (1) The board of directors shall have the power and duty to  
25 determine a general fire protection and rescue policy for the district  
26 and shall annually fix the amount of money for the proposed budget  
27 statement as may be deemed sufficient and necessary in carrying out such  
28 contemplated program for the ensuing fiscal year, including the amount of  
29 principal and interest upon the indebtedness of the district for the  
30 ensuing year.

31 (2)(a) For any rural or suburban fire protection district that has

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

19 (b) For any rural or suburban fire protection district that does not  
20 have levy authority pursuant to subsection (10) of section 77-3442, after  
21 the adoption of the budget statement, the president and secretary of the  
22 district shall request the amount of tax to be levied which the district  
23 requires for the adopted budget statement for the ensuing year to the  
24 proper county clerk or county clerks on or before August 1 of each year  
25 pursuant to subsection (3) of section 77-3443. The county board shall  
26 levy a tax not to exceed ten and one-half cents on each one hundred  
27 dollars upon the taxable value of all the taxable property in such  
28 district for the maintenance of the fire protection district for the  
29 fiscal year, plus such levy as is authorized to be made under subdivision  
30 (13)(b) of section 35-508, all such levies being subject to section  
31 77-3443. The tax shall be collected as other taxes are collected in the

1 county, deposited with the county treasurer, and placed to the credit of  
2 the rural or suburban fire protection district so authorizing the same on  
3 or before the fifteenth day of each month or more frequently as provided  
4 in section 77-1759 or be remitted to the county treasurer of the county  
5 in which the greatest portion of the valuation of the district is located  
6 as is provided for by subsection (3) of this section. For purposes of  
7 section 77-3443, the county board of the county in which the greatest  
8 portion of the valuation of the district is located shall approve the  
9 levy.

10 (3) All such taxes collected or received for the district by the  
11 treasurer of any other county than the one in which the greatest portion  
12 of the valuation of the district is located shall be remitted to the  
13 treasurer of the county in which the greatest portion of the valuation of  
14 the district is located at least quarterly. All such taxes collected or  
15 received shall be placed to the credit of such district in the treasury  
16 of the county in which the greatest portion of the valuation of the  
17 district is located.

18 (4) In no case shall the amount of tax levy exceed the amount of  
19 funds to be received from taxation according to the adopted budget  
20 statement of the district.

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

23 39-1621 (1) The board of trustees may, after adoption of the budget  
24 statement for such district, annually levy and collect the amount of  
25 taxes provided in the adopted budget statement of the district to be  
26 received from taxation for corporate purposes upon property within the  
27 limits of such road improvement district to the amount of not more than  
28 three and five-tenths cents on each one hundred dollars upon the taxable  
29 value of the taxable property in such district for general maintenance  
30 and operating purposes subject to section 77-3443. The board shall, on or  
31 before September 27 ~~20~~ of each year, certify any such levy to the county



1 clerk of the counties in which such district is located who shall extend  
2 the levy upon the county tax list.

3 (2) The county treasurer of the county in which the greater portion  
4 of the area of the district is located shall be ex officio treasurer of  
5 the road improvement district and shall be responsible for all funds of  
6 the district coming into his or her hands. The treasurer shall collect  
7 all taxes and special assessments levied by the district and collected by  
8 him or her from his or her county or from other county treasurers if  
9 there is more than one county having land in the district and all money  
10 derived from the sale of bonds or warrants. The treasurer shall not be  
11 responsible for such funds until they are received by him or her. The  
12 treasurer shall disburse the funds of the district only on warrants  
13 authorized by the trustees and signed by the president and clerk.

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

16 46-543 To levy and collect taxes under Class A, the board shall, in  
17 each year, determine the amount of money necessary to be raised by  
18 taxation, taking into consideration other sources of revenue of the  
19 district, to supply funds for paying expenses of organization, for  
20 surveys and plans, and for paying the cost of constructing, operating,  
21 and maintaining the works of the district. The amount shall not exceed  
22 three and five-tenths cents on each one hundred dollars prior to the  
23 delivery of water from the works and thereafter shall not exceed seven  
24 cents on each one hundred dollars of the taxable value of the taxable  
25 property within the district, except that in the event of accruing  
26 defaults, deficiencies, or defaults and deficiencies, an additional levy  
27 may be made as provided in section 46-553.

28 The board shall, on or before September 27 ~~20~~ of each year, certify  
29 to the county board of each county within the district or having a  
30 portion of its territory within the district the amount so fixed with  
31 direction that, at the time and in the manner required by law for levying

1 of taxes for county purposes, such county board shall levy such tax upon  
2 the taxable value of the taxable property within the district in addition  
3 to such other taxes as may be levied by such county board at the rate  
4 required to produce the amount so fixed and determined.

5 No tax shall be levied and collected under Class A until the  
6 proposition of levying taxes has been submitted by a resolution of the  
7 board to the qualified electors of the district at an election held for  
8 that purpose in the same manner as provided for submission of incurring  
9 bonded indebtedness in sections 46-564 to 46-566, and when the  
10 proposition has been approved by a majority of the qualified electors of  
11 the district voting on the proposition at such election, thereafter the  
12 board shall be entitled to certify to the county board the amount of tax  
13 to be levied.

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

16 77-1601 (1) The county board of equalization shall each year, on or  
17 before October ~~20~~ 15, levy the necessary taxes for the current year if  
18 within the limit of the law. The levy shall include an amount for  
19 operation of all functions of county government and shall also include  
20 all levies necessary to fund tax requests certified under the Property  
21 Tax Request Act ~~section 77-1601.02~~ that are authorized as provided in  
22 sections 77-3442 to 77-3444.

23 (2) On or before November 5, the county board of equalization upon  
24 its own motion may act to correct a clerical error which has resulted in  
25 the calculation of an incorrect levy by any political subdivision entity  
26 otherwise authorized to certify a tax request under the Property Tax  
27 Request Act ~~section 77-1601.02~~. The county board of equalization shall  
28 hold a public hearing to determine what adjustment to the levy is proper,  
29 legal, or necessary. Notice shall be provided to the governing body of  
30 each political subdivision affected by the error. Notice of the hearing  
31 as required by section 84-1411 shall include the following: (a) The time

1 and place of the hearing, (b) the dollar amount at issue, and (c) a  
2 statement setting forth the nature of the error.

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

11 Sec. 20. Section 77-1776, Reissue Revised Statutes of Nebraska, is  
12 amended to read:

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

23 Sec. 21. Section 77-3443, Revised Statutes Cumulative Supplement,  
24 2020, is amended to read:

25 77-3443 (1) All political subdivisions, other than (a) school  
26 districts, community colleges, natural resources districts, educational  
27 service units, cities, villages, counties, municipal counties, rural and  
28 suburban fire protection districts that have levy authority pursuant to  
29 subsection (10) of section 77-3442, and sanitary and improvement  
30 districts and (b) political subdivisions subject to municipal allocation  
31 under subsection (2) of this section, may levy taxes as authorized by law

1 which are authorized by the county board of the county or the council of  
2 a municipal county in which the greatest portion of the valuation is  
3 located, which are counted in the county or municipal county levy limit  
4 provided in section 77-3442, and which do not collectively total more  
5 than fifteen cents per one hundred dollars of taxable valuation on any  
6 parcel or item of taxable property for all governments for which  
7 allocations are made by the municipality, county, or municipal county,  
8 except that such limitation shall not apply to property tax levies for  
9 preexisting lease-purchase contracts approved prior to July 1, 1998, for  
10 bonded indebtedness approved according to law and secured by a levy on  
11 property, and for payments by a public airport to retire interest-free  
12 loans from the Division of Aeronautics of the Department of  
13 Transportation in lieu of bonded indebtedness at a lower cost to the  
14 public airport. The county board or council shall review and approve or  
15 disapprove the levy request of all political subdivisions subject to this  
16 subsection. The county board or council may approve all or a portion of  
17 the levy request and may approve a levy request that would allow the  
18 requesting political subdivision to levy a tax at a levy greater than  
19 that permitted by law. Unless a transit authority elects to convert to a  
20 regional metropolitan transit authority in accordance with the Regional  
21 Metropolitan Transit Authority Act, and for each fiscal year of such a  
22 transit authority until the first fiscal year commencing after the  
23 effective date of such conversion, the county board of a county or the  
24 council of a municipal county which contains a transit authority  
25 established pursuant to the Transit Authority Law shall allocate no less  
26 than three cents per one hundred dollars of taxable property within the  
27 city or municipal county subject to the levy to the transit authority if  
28 requested by such authority. For any political subdivision subject to  
29 this subsection that receives taxes from more than one county or  
30 municipal county, the levy shall be allocated only by the county or  
31 municipal county in which the greatest portion of the valuation is

1 located. The county board of equalization shall certify all levies by  
2 October ~~20~~ 15 to insure that the taxes levied by political subdivisions  
3 subject to this subsection do not exceed the allowable limit for any  
4 parcel or item of taxable property. The levy allocated by the county or  
5 municipal county may be exceeded as provided in section 77-3444.

6 (2) All city airport authorities established under the Cities  
7 Airport Authorities Act, community redevelopment authorities established  
8 under the Community Development Law, transit authorities established  
9 under the Transit Authority Law unless and until the first fiscal year  
10 commencing after the effective date of any conversion by such a transit  
11 authority into a regional metropolitan transit authority pursuant to the  
12 Regional Metropolitan Transit Authority Act, and offstreet parking  
13 districts established under the Offstreet Parking District Act may be  
14 allocated property taxes as authorized by law which are authorized by the  
15 city, village, or municipal county and are counted in the city or village  
16 levy limit or municipal county levy limit provided by section 77-3442,  
17 except that such limitation shall not apply to property tax levies for  
18 preexisting lease-purchase contracts approved prior to July 1, 1998, for  
19 bonded indebtedness approved according to law and secured by a levy on  
20 property, and for payments by a public airport to retire interest-free  
21 loans from the Division of Aeronautics of the Department of  
22 Transportation in lieu of bonded indebtedness at a lower cost to the  
23 public airport. For offstreet parking districts established under the  
24 Offstreet Parking District Act, the tax shall be counted in the  
25 allocation by the city proportionately, by dividing the total taxable  
26 valuation of the taxable property within the district by the total  
27 taxable valuation of the taxable property within the city multiplied by  
28 the levy of the district. Unless a transit authority elects to convert  
29 into a regional metropolitan transit authority pursuant to the Regional  
30 Metropolitan Transit Authority Act, and for each fiscal year of such a  
31 transit authority until the first fiscal year commencing after the

1 effective date of such conversion, the city council of a city which has  
2 established a transit authority pursuant to the Transit Authority Law or  
3 the council of a municipal county which contains a transit authority  
4 shall allocate no less than three cents per one hundred dollars of  
5 taxable property subject to the levy to the transit authority if  
6 requested by such authority. The city council, village board, or council  
7 shall review and approve or disapprove the levy request of the political  
8 subdivisions subject to this subsection. The city council, village board,  
9 or council may approve all or a portion of the levy request and may  
10 approve a levy request that would allow a levy greater than that  
11 permitted by law. The levy allocated by the municipality or municipal  
12 county may be exceeded as provided in section 77-3444.

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

24 (4) Each county board, city council, village board, or council shall  
25 (a) adopt a resolution by a majority vote of members present which  
26 determines a final allocation of levy authority to its political  
27 subdivisions and (b) forward a copy of such resolution to the chairperson  
28 of the governing body of each of its political subdivisions. No final  
29 levy allocation shall be changed after September 1 except by agreement  
30 between both the county board, city council, village board, or council  
31 which determined the amount of the final levy allocation and the

1 governing body of the political subdivision whose final levy allocation  
2 is at issue.

3 Sec. 22. Section 79-1023, Revised Statutes Cumulative Supplement,  
4 2020, is amended to read:

5 79-1023 (1) On or before May 1, 2020, and on or before March 1 of  
6 each year thereafter, the department shall determine and certify to each  
7 school district budget authority for the general fund budget of  
8 expenditures for the ensuing school fiscal year.

9 (2) Except as provided in sections 79-1028.01, 79-1029, 79-1030, and  
10 81-829.51, each school district shall have budget authority for the  
11 general fund budget of expenditures equal to the greater of (a) the  
12 general fund budget of expenditures for the immediately preceding school  
13 fiscal year minus exclusions pursuant to subsection (1) of section  
14 79-1028.01 for such school fiscal year with the difference increased by  
15 the basic allowable growth rate for the school fiscal year for which  
16 budget authority is being calculated, (b) the general fund budget of  
17 expenditures for the immediately preceding school fiscal year minus  
18 exclusions pursuant to subsection (1) of section 79-1028.01 for such  
19 school fiscal year with the difference increased by an amount equal to  
20 any student growth adjustment calculated for the school fiscal year for  
21 which budget authority is being calculated, or (c) one hundred ten  
22 percent of formula need for the school fiscal year for which budget  
23 authority is being calculated minus the special education budget of  
24 expenditures as filed on the school district budget statement on or  
25 before September 27 ~~20~~ for the immediately preceding school fiscal year,  
26 which special education budget of expenditures is increased by the basic  
27 allowable growth rate for the school fiscal year for which budget  
28 authority is being calculated.

29 (3) For any school fiscal year for which the budget authority for  
30 the general fund budget of expenditures for a school district is based on  
31 a student growth adjustment, the budget authority for the general fund

1 budget of expenditures for such school district shall be adjusted in  
2 future years to reflect any student growth adjustment corrections related  
3 to such student growth adjustment.

4 Sec. 23. Section 79-1084, Revised Statutes Cumulative Supplement,  
5 2020, is amended to read:

6 79-1084 The school board of a Class III school district shall  
7 annually, on or before September 27 ~~20~~, report in writing to the county  
8 board and, for years prior to 2017, the learning community coordinating  
9 council if the school district is a member of a learning community the  
10 entire revenue raised by taxation and all other sources and received by  
11 the school board for the previous school fiscal year and a budget for the  
12 ensuing school fiscal year broken down generally as follows: (1) The  
13 amount of funds required for the support of the schools during the  
14 ensuing school fiscal year; (2) the amount of funds required for the  
15 purchase of school sites; (3) the amount of funds required for the  
16 erection of school buildings; (4) the amount of funds required for the  
17 payment of interest upon all bonds issued for school purposes; and (5)  
18 the amount of funds required for the creation of a sinking fund for the  
19 payment of such indebtedness. The secretary shall publish, within ten  
20 days after the filing of such budget, a copy of the fund summary pages of  
21 the budget one time at the legal rate prescribed for the publication of  
22 legal notices in a legal newspaper published in and of general  
23 circulation in such city or village or, if none is published in such city  
24 or village, in a legal newspaper of general circulation in the city or  
25 village. The secretary of the school board failing or neglecting to  
26 comply with this section shall be deemed guilty of a Class V misdemeanor  
27 and, in the discretion of the court, the judgment of conviction may  
28 provide for the removal from office of such secretary for such failure or  
29 neglect. For Class III school districts that are not members of a  
30 learning community, the county board shall levy and collect such taxes as  
31 are necessary to provide the amount of revenue from property taxes as



1 indicated by all the data contained in the budget and the certificate  
2 prescribed by this section, at the time and in the manner provided in  
3 section 77-1601.

4 Sec. 24. Section 79-1085, Reissue Revised Statutes of Nebraska, is  
5 amended to read:

6 79-1085 The board of education of a Class IV school district, on or  
7 before September 27 ~~20~~ of each year, shall make or cause to be made and  
8 report to the county board an estimate of the amount of funds required  
9 for the fiscal year next ensuing: (1) For the payment of interest on  
10 bonds issued by the district; (2) to provide a sinking fund for the  
11 payment of bonds issued by the district; (3) to provide for the purchase  
12 and betterment of school sites and the remodeling, erection, and  
13 equipment, but not replacement, of buildings, new and old; (4) to provide  
14 the necessary funds, premiums, contributions, and expenses in connection  
15 with a retirement, annuity, insurance, or other benefit plan adopted by  
16 the board of education for its present and future employees after their  
17 retirement, or any reasonable classification thereof; and (5) to provide  
18 for the support of schools, being the running expenses and miscellaneous  
19 and all other expenses for such year.

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

30 Sec. 25. Section 79-1225, Reissue Revised Statutes of Nebraska, is  
31 amended to read:

1           79-1225 (1) After the adoption of its budget statement, the board  
2 for each educational service unit, except as provided in subsection (2)  
3 of this section, may levy a tax in the amount which it requires under its  
4 adopted budget statement to be received from taxation. The levy shall be  
5 subject to the limits established by section 77-3442. The amount of such  
6 levy shall be certified by the secretary of the educational service unit  
7 board to the county board of equalization of each county in which any  
8 part of the geographical area of the educational service unit is located  
9 on or before September 27 ~~20~~ of each year. Such tax shall be levied and  
10 assessed in the same manner as other property taxes and entered on the  
11 books of the county treasurer. The proceeds of such tax, as collected,  
12 shall be remitted to the treasurer of the board on or before the  
13 fifteenth day of each month or more frequently as provided in section  
14 77-1759.

15           (2) For fiscal year 2013-14 and each fiscal year thereafter, only an  
16 educational service unit which has four or more member school districts  
17 or an educational service unit composed of a single Class IV or Class V  
18 school district may levy a tax on the taxable value of the taxable  
19 property within the geographic boundaries of the educational service  
20 unit.

21           Sec. 26. This act becomes operative on January 1, 2022.

22           Sec. 27. Original sections 14-1821, 23-909, 23-3552, 31-333,  
23 31-513, 31-739, 39-1621, 46-543, 77-1601, 77-1776, 79-1085, and 79-1225,  
24 Reissue Revised Statutes of Nebraska, and sections 13-508, 13-513,  
25 18-822, 18-2107, 35-509, 77-1601.02, 77-3443, 79-1023, and 79-1084,  
26 Revised Statutes Cumulative Supplement, 2020, are repealed.