

LEGISLATIVE BILL 853

Passed over the Governor's veto March 14, 1988.

Introduced by Johanns, 27

AN ACT relating to counties; to amend section 23-120, Revised Statutes Supplement, 1986; to change provisions relating to levies for buildings; to eliminate certain provisions relating to limitations on appropriations; and to repeal the original section.

Be it enacted by the people of the State of Nebraska,

Section 1. That section 23-120, Revised Statutes Supplement, 1986, be amended to read as follows:

23-120. (1) The county board shall erect acquire, purchase, construct, renovate, remodel, furnish, equip, add to, improve, or otherwise provide a suitable courthouse, jail, and other necessary county buildings and a site or sites therefor and for that purpose such purposes borrow money and issue the bonds of the county to pay for the same. Agreements entered into under section 24-903 shall be deemed to be in compliance with this section. The board shall keep such buildings in repair and provide suitable rooms and offices for the accommodation of the several courts of record, Nebraska Workers' Compensation Court or any judge thereof, Commissioner of Labor for the conduct and operation of the state free employment service, county board, county clerk, county treasurer, county sheriff, clerk of the district court, county superintendent, county surveyor, county agricultural agent, and county attorney; if the county attorney shall hold holds his or her office at the county seat; and shall provide suitable furniture and equipment therefor. All such courts which desire such accommodation shall be suitably housed in the courthouse.

(2) No appropriation levy exceeding (1) (a) one two million dollars in counties having in excess of two hundred fifty thousand inhabitants, (2) (b) five hundred thousand one million dollars in counties having in excess of one hundred fifty thousand inhabitants and not in excess of two hundred fifty thousand inhabitants, (3) (c) one three hundred fifty thousand dollars in counties having in excess of thirty thousand inhabitants and not in excess of one hundred fifty thousand

inhabitants, or ~~(4)~~ (d) seventy-five one hundred fifty thousand dollars in all other counties shall be made within a one-year period for any of the purposes specified in subsection (1) of this section the complete erection or repair of any county building, except as hereinafter provided, without first submitting the proposition to a vote of the people of the county at a general election or a special election ordered by the board for that purpose and obtaining the approval of a majority of the legal voters thereon.

(3)(a) The county board of any county in this state is hereby authorized and empowered may, when requested so to do by petition signed by at least fifty-five percent a majority of the legal voters in the county; based on the average vote of the two preceding general elections, to make an annual levy of not exceeding to exceed seventeen and five-tenths cents on each one hundred dollars upon the actual value of all the taxable property in the county, except intangible property, for any of the purposes specified in subsection (1) of this section. purpose of providing a fund for the erection of a courthouse or jail; such fund to be used only in the construction of a courthouse or jail or to pay the expenses of tearing down an existing courthouse or jail or making improvement thereon. The total estimated amount to be raised by such special levy shall not exceed the sum of two hundred thousand dollars and such levy may be spread over a term of years; not exceeding twenty; to produce such sum. In counties having no bonded indebtedness; the county board; without the filing of such petition; may levy a tax of not to exceed five and two-tenths cents on each one hundred dollars upon the actual value of all the taxable property of the county; except intangible property; per year for not exceeding ten years for the purpose of providing a fund for the erection or repair of a jail or courthouse and procuring a site therefor; but in

(b) If a county on the day it first initiates a project for any of the purposes specified in subsection (1) of this section had no bonded indebtedness payable from its general fund levy, the county board may make an annual levy of not to exceed five and two-tenths cents on each one hundred dollars upon the actual value of all the taxable property of the county, except intangible property, for a project or projects for any of the purposes specified in subsection (1) of this section without the filing of a petition described in subdivision (3)(a) of this section. The county board shall designate the particular project for

which such levy shall be expended, the period of years, which shall not exceed ten, for which the tax will be levied for such project, and the number of cents of the levy for each year thereof. The county board may designate more than one project and levy a tax pursuant to this section for each such project, concurrently or consecutively, as the case may be, if the aggregate levy in each year and the duration of each levy will not exceed the limitations specified in this subsection. Each levy for a project which is authorized by this subdivision may be imposed for such duration as shall be specified by the county board notwithstanding the contemporaneous existence or subsequent imposition of any other levy or levies for another project or projects imposed pursuant to this subdivision and notwithstanding the subsequent issuance by the county of bonded indebtedness payable from its general fund levy.

(c) In no case shall the levy of taxes made by the county board for all purposes, including the taxes levied herein provided pursuant to this section, for the erection or repair of a courthouse or jail, exceed in any one year the sum of fifty cents on every one hundred dollars of the actual value of all the taxable property of the county, except intangible property. In the event any county has on hand funds accumulated by a general levy for courthouse purposes, sale of county property, or otherwise, the limitations on appropriations made within a one-year period contained in this section shall not apply.

Sec. 2. That original section 23-120, Revised Statutes Supplement, 1986, is repealed.