

AMENDMENTS TO LB 1213

1 1. Insert the following new sections:

2 "Sec. 2. Section 77-3442, Revised Statutes Supplement,
3 1999, is amended to read:

4 77-3442. (1) Property tax levies for the support of
5 local governments for fiscal years beginning on or after July 1,
6 1998, shall be limited to the amounts set forth in this section
7 except as provided in section 77-3444.

8 (2)(a) Except as provided in subdivision (2)(b) of this
9 section, school districts and multiple-district school systems may
10 levy a maximum levy of (i) one dollar and ten cents per one hundred
11 dollars of taxable valuation of property subject to the levy until
12 fiscal year 2001-02 and (ii) one dollar per one hundred dollars of
13 taxable valuation of property subject to the levy for fiscal year
14 2001-02 and all subsequent fiscal years. Excluded from this
15 limitation are amounts levied to pay for sums agreed to be paid by
16 a school district to certificated employees in exchange for a
17 voluntary termination of employment and amounts levied to pay for
18 special building funds and sinking funds established for projects
19 commenced prior to April 1, 1996, for construction, expansion, or
20 alteration of school district buildings. For purposes of this
21 subsection, commenced means any action taken by the school board on
22 the record which commits the board to expend district funds in
23 planning, constructing, or carrying out the project.

24 (b) Federal aid school districts may exceed the maximum

1 levy prescribed by subdivision (2)(a) of this section only to the
2 extent necessary to qualify to receive federal aid pursuant to
3 Title VIII of Public Law 103-382. For purposes of this
4 subdivision, federal aid school district means any school district
5 which receives ten percent or more of the revenue for its general
6 fund budget from federal government sources pursuant to Title VIII
7 of Public Law 103-382.

8 (3) Community colleges may levy a maximum levy on each
9 one hundred dollars of taxable property subject to the levy of (a)
10 eight cents for fiscal year 1998-99 and fiscal year 1999-2000 and
11 (b) seven cents for fiscal year 2000-01 and each fiscal year
12 thereafter.

13 (4) Natural resources districts may levy a maximum levy
14 of four and one-half cents per one hundred dollars of taxable
15 valuation of property subject to the levy.

16 (5) Educational service units may levy a maximum levy of
17 one and one-half cents per one hundred dollars of taxable valuation
18 of property subject to the levy.

19 (6) Incorporated cities and villages may levy a maximum
20 levy of forty-five cents per one hundred dollars of taxable
21 valuation of property subject to the levy plus an additional five
22 cents per one hundred dollars of taxable valuation to provide
23 financing for the municipality's share of revenue required under an
24 agreement or agreements executed pursuant to the Interlocal
25 Cooperation Act or the Joint Public Agency Act. The maximum levy
26 shall include amounts levied to pay for sums to support a library
27 pursuant to section 51-201, museum pursuant to section 51-501,

1 visiting community nurse, home health nurse, or home health agency
2 pursuant to section 71-1637, or statue, memorial, or monument
3 pursuant to section 80-202.

4 (7) Sanitary and improvement districts which have been in
5 existence for more than five years may levy a maximum levy of forty
6 cents per one hundred dollars of taxable valuation of property
7 subject to the levy, and sanitary and improvement districts which
8 have been in existence for five years or less shall not have a
9 maximum levy.

10 (8) Counties may levy or authorize a maximum levy of
11 fifty cents per one hundred dollars of taxable valuation of
12 property subject to the levy, except that five cents per one
13 hundred dollars of taxable valuation of property subject to the
14 levy may only be levied to provide financing for the county's share
15 of revenue required under an agreement or agreements executed
16 pursuant to the Interlocal Cooperation Act or the Joint Public
17 Agency Act. The maximum levy shall include amounts levied to pay
18 for sums to support a library pursuant to section 51-201 or museum
19 pursuant to section 51-501. The county may allocate up to fifteen
20 cents of its authority to other political subdivisions subject to
21 allocation of property tax authority under subsection (1) of
22 section 77-3443 and not specifically covered in this section to
23 levy taxes as authorized by law which do not collectively exceed
24 fifteen cents per one hundred dollars of taxable valuation on any
25 parcel or item of taxable property. The county may allocate to one
26 or more other political subdivisions subject to allocation of
27 property tax authority by the county under subsection (1) of

1 section 77-3443 some or all of the county's five cents per one
2 hundred dollars of valuation authorized for support of an agreement
3 or agreements to be levied by the political subdivision for the
4 purpose of supporting that political subdivision's share of revenue
5 required under an agreement or agreements executed pursuant to the
6 Interlocal Cooperation Act or the Joint Public Agency Act. If an
7 allocation by a county would cause another county to exceed its
8 levy authority under this section, the second county may exceed the
9 levy authority in order to levy the amount allocated.

10 (9) Property tax levies for judgments obtained against a
11 political subdivision which require or obligate a political
12 subdivision to pay such judgment, to the extent such judgment is
13 not paid by liability insurance coverage of a political
14 subdivision, for preexisting lease-purchase contracts approved
15 prior to July 1, 1998, for bonded indebtedness approved according
16 to law and secured by a levy on property, and for payments by a
17 public airport to retire interest-free loans from the Department of
18 Aeronautics in lieu of bonded indebtedness at a lower cost to the
19 public airport are not included in the levy limits established by
20 this section.

21 (10) The limitations on tax levies provided in this
22 section are to include all other general or special levies provided
23 by law. Notwithstanding other provisions of law, the only
24 exceptions to the limits in this section are those provided by or
25 authorized by sections 77-3442 to 77-3444.

26 (11) Tax levies in excess of the limitations in this
27 section shall be considered unauthorized levies under section

1 77-1606 unless approved under section 77-3444.

2 (12) For purposes of sections 77-3442 to 77-3444,
3 political subdivision means a political subdivision of this state
4 and a county agricultural society, and a multiple-district school
5 system is a single political subdivision with multiple governing
6 bodies.

7 Sec. 3. Section 77-3444, Revised Statutes Supplement,
8 1999, is amended to read:

9 77-3444. (1) A political subdivision, ~~other than a Class~~
10 ~~I school district,~~ may exceed the limits provided in section
11 77-3442 or a final levy allocation determination as provided in
12 section 77-3443 by an amount not to exceed a maximum levy approved
13 by a majority of registered voters voting on the issue in a
14 primary, general, or special election at which the issue is placed
15 before the registered voters. A vote to exceed the limits provided
16 in section 77-3442 or a final levy allocation as provided in
17 section 77-3443 must be approved prior to October 10 of the fiscal
18 year which is to be the first to exceed the limits or final levy
19 allocation. The governing body of the political subdivision may
20 call for the submission of the issue to the voters (a) by passing a
21 resolution calling for exceeding the limits or final levy
22 allocation by a vote of at least two-thirds of the members of the
23 governing body and delivering a copy of the resolution to the
24 county clerk or election commissioner of every county which
25 contains all or part of the political subdivision or (b) upon
26 receipt of a petition by the county clerk or election commissioner
27 of every county containing all or part of the political subdivision

AM2305
LB 1213
DSH-02-07

AM2305
LB 1213
DSH-02-07

1 requesting an election signed by at least five percent of the
2 registered voters residing in the political subdivision. The
3 resolution or petition shall include the amount of levy which would
4 be imposed in excess of the limits provided in section 77-3442 or
5 the final levy allocation as provided in section 77-3443 and the
6 duration of the excess levy authority. The excess levy authority
7 shall not have a duration greater than five years. Any resolution
8 or petition calling for a special election shall be filed with the
9 county clerk or election commissioner no later than thirty days
10 prior to the date of the election, and the time of publication and
11 providing a copy of the notice of election required in section
12 32-802 shall be no later than twenty days prior to the election.
13 The county clerk or election commissioner shall place the issue on
14 the ballot at an election as called for in the resolution or
15 petition which is at least thirty days after receipt of the
16 resolution or petition. The election shall be held pursuant to the
17 Election Act. For petitions filed with the county clerk or
18 election commissioner on or after May 1, 1998, the petition shall
19 be in the form as provided in sections 32-628 to 32-631. Any
20 excess levy authority approved under this section shall terminate
21 pursuant to its terms, on a vote of the governing body of the
22 political subdivision which called for submission of the issue to
23 the voters to terminate the authority to levy more than the limits,
24 at the end of the fourth fiscal year following the first year in
25 which the levy exceeded the limit or the final levy allocation, or
26 as provided in subsection (5) of this section, whichever is
27 earliest. A governing body may pass no more than one resolution

1 calling for an election pursuant to this section during any one
2 calendar year. Only one election may be held in any one calendar
3 year pursuant to a petition initiated under this section.

4 (2) The ballot question may include any terms and
5 conditions set forth in the resolution or petition and shall
6 include the following: "Shall (name of political subdivision) be
7 allowed to levy a property tax not to exceed cents per
8 one hundred dollars of taxable valuation in excess of the limits
9 prescribed by law until fiscal year for the purposes
10 of (general operations; building construction, remodeling, or site
11 acquisition; or both general operations and building construction,
12 remodeling, or site acquisition)?" If a majority of the votes
13 cast upon the ballot question are in favor of such tax, the county
14 board shall authorize a tax in excess of the limits in section
15 77-3442 or the final levy allocation in section 77-3443 but such
16 tax shall not exceed the amount stated in the ballot question. If
17 a majority of those voting on the ballot question are opposed to
18 such tax, the governing body of the political subdivision shall not
19 impose such tax.

20 (3) The county clerk or election commissioner may set a
21 uniform date for a special election to be held before October 10,
22 1998, to submit the issue of exceeding the limits provided in
23 section 77-3442 or the final levy allocation as provided in section
24 77-3443 to the voters of political subdivisions in the county
25 seeking additional levy authority. Any political subdivision may
26 individually or in conjunction with one or more other political
27 subdivisions conduct a special election on a date different from

1 that set by the county clerk or election commissioner, except that
2 a governing body shall pass a resolution calling for a special
3 election for this purpose and deliver a copy of the resolution to
4 the county clerk or election commissioner no later than thirty days
5 prior to the date of the election.

6 (4) In lieu of the election procedures in subsection (1)
7 of this section, any political subdivision subject to section
8 77-3443~~7~~, ~~other than a Class I school district~~~~7~~, and villages may
9 approve a levy in excess of the limits in section 77-3442 or the
10 final levy allocation provided in section 77-3443 for a period of
11 one year at a meeting of the residents of the political subdivision
12 or village, called after notice is published in a newspaper of
13 general circulation in the political subdivision or village at
14 least twenty days prior to the meeting. At least ten percent of
15 the registered voters residing in the political subdivision or
16 village shall constitute a quorum for purposes of taking action to
17 exceed the limits or final levy allocation. If a majority of the
18 registered voters present at the meeting vote in favor of exceeding
19 the limits or final levy allocation, a copy of the record of that
20 action shall be forwarded to the county board prior to October 10
21 and the county board shall authorize a levy as approved by the
22 residents for the year. If a majority of the registered voters
23 present at the meeting vote against exceeding the limits or final
24 allocation, the limit or allocation shall not be exceeded and the
25 political subdivision shall have no power to call for an election
26 under subsection (1) of this section.

27 (5) A political subdivision~~7~~, ~~other than a Class I school~~

AM2305
LB 1213
DSH-02-07

AM2305
LB 1213
DSH-02-07

1 ~~district,~~ may rescind or modify a previously approved excess levy
2 authority prior to its expiration by a majority of registered
3 voters voting on the issue in a primary, general, or special
4 election at which the issue is placed before the registered voters.
5 A vote to rescind or modify must be approved prior to October 10 of
6 the fiscal year for which it is to be effective. The governing
7 body of the political subdivision may call for the submission of
8 the issue to the voters (a) by passing a resolution calling for the
9 rescission or modification by a vote of at least two-thirds of the
10 members of the governing body and delivering a copy of the
11 resolution to the county clerk or election commissioner of every
12 county which contains all or part of the political subdivision or
13 (b) upon receipt of a petition by the county clerk or election
14 commissioner of every county containing all or part of the
15 political subdivision requesting an election signed by at least
16 five percent of the registered voters residing in the political
17 subdivision. The resolution or petition shall include the amount
18 and the duration of the previously approved excess levy authority
19 and a statement that either such excess levy authority will be
20 rescinded or such excess levy authority will be modified. If the
21 excess levy authority will be modified, the amount and duration of
22 such modification shall be stated. The modification shall not have
23 a duration greater than five years. The county clerk or election
24 commissioner shall place the issue on the ballot at an election as
25 called for in the resolution or petition which is at least thirty
26 days after receipt of the resolution or petition, and the time of
27 publication and providing a copy of the notice of election required

1 in section 32-802 shall be no later than twenty days prior to the
2 election. The election shall be held pursuant to the Election Act.

3 (6) For purposes of this section, when the political
4 subdivision is a sanitary and improvement district, registered
5 voter means a person qualified to vote as provided in section
6 31-735. Any election conducted under this section for a sanitary
7 and improvement district shall be conducted and counted as provided
8 in sections 31-735 to 31-735.06.

9 (7) For purposes of this section, when the political
10 subdivision is a school district or a multiple-district school
11 system, registered voter includes ~~both~~ (a) persons qualified to
12 vote for the members of the school board of the school district
13 ~~which is voting to exceed the maximum levy limits pursuant to this~~
14 ~~section~~ and (b) persons in those portions of any Class I district
15 which are affiliated with or a part of the ~~school district which is~~
16 ~~voting pursuant to this section~~ multiple-district school system, if
17 such voter is also qualified to vote for the school board of the
18 affected Class I school district."

19 2. On page 18, line 18, after the third comma insert
20 "77-3442, 77-3444,".

21 3. Renumber the remaining sections and correct internal
22 references accordingly.