

LEGISLATIVE RESOLUTION 1

FINAL READING

Passed June 30, 1978

Introduced by Warner, 25

Read first time June 8, 1978

Committee: Constitutional Revision and Recreation

6 A Resolution to propose an amendment to Article
7 VIII, section 1 of the Constitution of Nebraska.

8 WHEREAS, ad valorem taxes are important to the
9 effectiveness of all levels of local government and there
10 are many and varied political subdivisions levying ad
11 valorem taxes which overlap county lines; and

12 WHEREAS, recently reappraised property may bear a
13 larger financial burden in a political subdivision which
14 overlaps county lines than other comparable property and
15 provide additional revenue to such political
16 subdivisions; and

17 WHEREAS, to insure that the budget of any
18 political subdivision which has multicounty assessments
19 is not excessive and does not provide undue fluctuation.

20 NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF
21 THE EIGHTY-FIFTH LEGISLATURE OF NEBRASKA, FIRST SPECIAL
22 SESSION:

23 Section 1. That at the general election in
24 November, 1978, there shall be submitted to the electors
25 of the State of Nebraska for approval the following

1 amendment to Article VIII, section 1, of the Constitution
2 of Nebraska, which is hereby proposed by the Legislature:

3 "Sec. 1. The necessary revenue of the state and
4 its governmental subdivisions shall be raised by taxation
5 in such manner as the Legislature may direct. Taxes
6 shall be levied by valuation uniformly and
7 proportionately upon all tangible property and
8 franchises, except that (1) the Legislature may provide
9 for a different method of taxing motor vehicles and may
10 also establish a separate class of motor vehicles
11 consisting of those owned and held for resale by motor
12 vehicle dealers which shall be taxed in the manner and to
13 the extent as provided by the Legislature and may also
14 establish a separate class for trucks, trailers,
15 semi-trailers, truck-tractors, or combinations thereof,
16 consisting of those owned by residents and nonresidents
17 of this state, and operating in interstate commerce, and
18 may provide reciprocal and proportionate taxation of such
19 vehicles: Provided, that such tax proceeds from motor
20 vehicles taxed in each county shall be allocated to the
21 state, counties, townships, cities, villages, and school
22 districts of such county in the same proportion that the
23 levy of each bears to the total levy of said county on
24 personal-tangible real property and (2) when a political
25 subdivision authorized to levy a tax or cause a tax to be
26 levied lies in two or more counties, and one or more of
27 such counties have not completed a general reappraisal of

1 all land and improvements within two years of one
2 another, the State Board of Equalization and Assessment
3 shall fix separate and distinct tax levies so that the
4 county which has most recently completed a general
5 reappraisal of all lands and improvements shall provide
6 the same percentage of the political subdivision's budget
7 as it provided prior to such reappraisal. For all tax
8 years commencing on or after January 1, 1981, the State
9 Board of Equalization and Assessment shall not be
10 empowered to fix separate and distinct levies but shall
11 annually review and equalize assessments of property
12 among counties. The Legislature may enact laws to
13 provide that the value of land actively devoted to
14 agricultural or horticultural use shall, for property tax
15 purposes, be that value which such land has for
16 agricultural or horticultural use without regard to any
17 value which such land might have for other purposes or
18 uses, and prescribe standards and methods for the
19 determination of the value of real or other tangible
20 property at uniform and proportionate values. Taxes
21 uniform as to class of property or the ownership or use
22 thereof may be levied by valuation or otherwise upon
23 classes of intangible property as the Legislature may
24 determine, and such intangible property held in trust or
25 otherwise for the purpose of funding pension,
26 profit-sharing, or other employee benefit plans as
27 defined by the Legislature may be declared to be exempt

1 from taxation. Taxes, other than property taxes, may be
2 authorized by law. Existing revenue laws shall continue
3 in effect until changed by the Legislature. The
4 Legislature may provide that livestock shall constitute a
5 separate and distinct class of property for purposes of
6 taxation and may further provide for reciprocal and
7 proportionate taxation of livestock located in this state
8 for only part of a year."

9 Sec. 2. The proposed amendment shall be
10 submitted to the electors in the manner prescribed by
11 Article XVI, section 1, of the Constitution of Nebraska.
12 The proposition for the submission of the proposed
13 amendment shall be placed upon the ballot in the
14 following form:

15 "Constitutional amendment to provide that the
16 State Board of Equalization and Assessment fix
17 separate and distinct tax levies and equalize
18 assessments of property among counties as
19 prescribed.

20 For

21 Against"

22 Sec. 3. That the proposed amendment, if
23 adopted, shall be in force and take effect immediately
24 upon the completion of the canvass of the votes, at which
25 time it shall be the duty of the Governor to proclaim it
26 as a part of the Constitution of Nebraska.