

LEGISLATIVE BILL 441

Approved by the Governor February 27, 1987

Introduced by L. Johnson, 15; Peterson, 21; Rupp, 22;
Weihing, 48; Hartnett, 45; Remmers, 1;
Morehead, 30

AN ACT relating to cities of the first class; to amend section 16-702, Reissue Revised Statutes of Nebraska, 1943; to change provisions relating to the maximum amount of tax which may be levied; and to repeal the original section.
Be it enacted by the people of the State of Nebraska,

Section 1. That section 16-702, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

16-702. (1) The mayor and council shall have power to levy and collect taxes for all municipal purposes on all real estate and personal property within the corporate limits of the city taxable according to the laws of this state. All city taxes, both real and personal, except special assessments otherwise provided for, shall become due on the first day of December of each year.

(2) At the time provided for by law, the council shall cause to be certified to the county clerk the amount of tax to be levied for purposes of the adopted budget statement on the taxable property within the corporation for the year then ensuing, as shown by the assessment roll for such year, including all special assessments and taxes assessed as hereinbefore provided. The clerk shall place the same on the proper tax list to be collected in the manner provided by law for the collection of state and county taxes in the county where such city is situated.

(3) In all sales for delinquent taxes for municipal purposes, if there ~~be are~~ other delinquent taxes due from the same person or lien on the same property, the sales shall be for all the delinquent taxes. ~~Such ; and such~~ sales and all sales made under and by virtue of this section or the provisions of law herein referred to shall be of the same validity; and, in all respects, ~~shall~~ be deemed and treated as though such sale had been made for the delinquent state and county taxes exclusively.

(4) The maximum amount of tax which may be

certified, assessed, and collected for the purposes of the adopted budget statement shall not require a tax levy in excess of eighty-seven and five-tenths cents on each one hundred dollars upon actual value of all the taxable property within such municipality, except intangible property. Any τ in addition to any special assessments, or special taxes, or amounts assessed as taxes, and such ~~sum~~ sums as may be authorized by law to be levied for the payment of outstanding bonds and debts, levies to pay or fund pension plans of firefighters or police officers, and levies to pay judgments may be made by the council in addition to the levy of eighty-seven and five-tenths cents on each one hundred dollars upon actual value of all the taxable property within such municipality except intangible property. The τ PROVIDED, that the council may certify a further amount of tax to be levied which shall not require a tax levy in excess of seven cents on each one hundred dollars upon the actual value of all the taxable property within such city, except intangible property, for the purpose of establishing the sinking fund or sinking funds authorized by sections 19-1301 to 19-1304, τ and in addition thereto, when required by section 18-501, a further levy of ten and five-tenths cents on each one hundred dollars upon the actual value of all the taxable property, except intangible property, within such city or village, may be imposed.

(5) Nothing ~~contained~~ in this section shall be construed to authorize an increase in the amounts of levies for any specific municipal purpose or purposes elsewhere limited by law, whether limited in specific sums or by tax levies.

Sec. 2. That original section 16-702, Reissue Revised Statutes of Nebraska, 1943, is repealed.