

## LEGISLATIVE BILL 1085

Approved by the Governor April 16, 1996

Introduced by Warner, 25; Coordsen, 32; Hartnett, 45; Kristensen, 37;  
Landis, 46; Schellpeper, 18; Wickersham, 49; Will, 8

AN ACT relating to government; to amend sections 2-203, 2-203.02, 2-203.05, 22-401 to 22-406, 22-411, 22-412, 22-416, 23-104.01, 23-153, 23-1114, 23-1301, 23-1501, 23-1601.01, 23-1701, 23-1901.01, 23-3204, 35-516, 77-205, 80-102, and 80-102.01, Reissue Revised Statutes of Nebraska, sections 2-201, 2-203.01, 2-229, 2-1604, 22-407, 23-3201, 23-3401, 23-3509, 23-3511, 32-517, 32-518, 32-519, 32-524, 32-525, and 32-526, Revised Statutes Supplement, 1994, and sections 23-1201.01, 23-3507, 23-3519, 35-517, 77-1340, and 77-1601, Revised Statutes Supplement, 1995; to change the levy powers of the county board regarding certain political subdivisions; to provide for a study on natural resources districts; to provide, change, and eliminate consolidation procedures for intercounty and intracounty consolidation; to require a study by county boards; to change residency provisions for certain county officers; to provide duties for drainage districts and natural resources districts; to change a salary provision for veterans service officers; to eliminate certain levy provisions; to provide for preliminary property levies; to change county levy dates; to change a provision authorizing state assumption of county property assessment functions; to harmonize provisions; to repeal the original sections; and to outright repeal sections 22-408 to 22-410 and 77-1605.03, Reissue Revised Statutes of Nebraska, sections 77-1602, 77-1603, 77-1605, 77-1605.01, and 77-1627, Revised Statutes Supplement, 1994, and section 77-1612, Revised Statutes Supplement, 1995.

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

Section 1. Section 2-201, Revised Statutes Supplement, 1994, is amended to read:

2-201. Whenever twenty or more persons who are residents of any county in this state organize into a society for the improvement of agriculture within the county and adopt a constitution and bylaws agreeable to the rules and regulations furnished by the usual and proper officers, and when the society raises and pays into the treasury, by voluntary subscription or by a fee imposed upon its members, fifty dollars or more annually, and whenever the president of the society certifies to the county clerk the amount thus paid, the county board ~~shall~~ may, at the time other levies and assessments for taxation are made, levy a tax upon all the taxable property within the county which, except as otherwise provided in sections 2-203 and 2-203.01, shall not exceed eight-tenths of one cent on each one hundred dollars of the taxable valuation or so much thereof as is necessary to raise the maximum amount provided for in section 2-203, 2-203.01, 2-203.02, or 2-203.05. The tax shall be assessed, levied, and collected as other county taxes. The proceeds of such tax shall be paid by the county treasurer to the treasurer of the managing board of directors of such agricultural fair. After September 18, 1955, a new society shall not be formed in a county if one then exists.

Sec. 2. Section 2-203, Reissue Revised Statutes of Nebraska, is amended to read:

2-203. In counties having a population of more than two hundred thousand inhabitants, the county board ~~shall~~ may assess so much of the tax levy as will raise twenty thousand dollars.

Sec. 3. Section 2-203.01, Revised Statutes Supplement, 1994, is amended to read:

2-203.01. (1) Except as provided in subsection (2) of this section, in counties having a population of more than sixty thousand inhabitants but not more than two hundred thousand inhabitants, the county board ~~shall~~ may assess so much of the tax levy as will raise twenty thousand dollars.

(2) In counties having a population of more than sixty thousand inhabitants but not more than two hundred thousand inhabitants and also containing a city of the primary class, the county board ~~shall~~ may assess so much of a levy of one and seven-tenths cents on each one hundred dollars of taxable valuation as will raise twenty-five thousand dollars.

Sec. 4. Section 2-203.02, Reissue Revised Statutes of Nebraska, is amended to read:

2-203.02. In counties having a population of more than four

thousand inhabitants but not more than sixty thousand inhabitants, the county board shall may assess so much of the tax levy as will raise ten thousand dollars.

Sec. 5. Section 2-203.05, Reissue Revised Statutes of Nebraska, is amended to read:

2-203.05. In counties having a population of not more than four thousand inhabitants, the county board shall may assess so much of the tax levy as will raise four thousand dollars.

Sec. 6. Section 2-229, Revised Statutes Supplement, 1994, is amended to read:

2-229. During the month of November each year, the county fair board shall prepare and submit to the county board an estimate, itemized as far as possible, of the amount of money which shall be necessary to be collected by taxation for the support and management of the fair for the ensuing year. The county board shall may levy such amount of taxes as may be necessary but not to exceed the amount actually required for county fair purposes, including capital construction on and renovation, repair, improvement, and maintenance of county fairgrounds. Such tax shall be levied and collected in like manner as general taxes for the county.

Sec. 7. Section 2-1604 Revised Statutes Supplement, 1994, is amended to read:

2-1604. If on or before September 1 of any even-numbered year a petition is filed with the county clerk containing the names of twenty percent or more of the farm operators of any county, as determined by the last available federal census, asking the submission to the voters of the question of whether county funds should be appropriated for the continuance or support of county agricultural extension work in the county on January 1 after the filing of the petition, the clerk of the county shall place upon the ballot at the election following the filing of the petition the question, Shall an appropriation be made annually from the general fund of the county for the support of agricultural extension work?

Yes ... No ...

If a majority of the votes cast on this question are opposed to such appropriation, the county board shall deny the appropriation. If a majority of the votes cast on this question are in favor of the appropriation, the county board shall may annually set aside in the general fund of the county an amount equal to the county extension budget established under section 2-1606 or 2-1607. Such amount shall not exceed thirty thousand dollars or an amount equal to a levy of two and one-tenth cents on each one hundred dollars upon the taxable value of all the taxable property in such county, whichever is the greater. As claims are approved by the board of directors or by a joint board established pursuant to section 2-1607 and filed with the county clerk, the county board shall may order warrants to be drawn upon the general fund of the county in payment of such claims. In counties where extension work is being conducted in accordance with sections 2-1110 to 2-1117, C.S.Supp., 1937, which sections have been repealed, the county board shall may continue to appropriate funds for the continuance of extension work until such support is denied by vote as provided for in this section. If any county has an organization recognized as the sponsoring organization for extension work by the director of extension service within a county not then receiving a county appropriation and can show on August 1 of any odd-numbered year that it has a membership of not less than twenty-five percent of the farm operators of the county included within the organization as petitioners and members, the county board of commissioners or supervisors may appropriate funds for extension work within that county for one year and the county clerk shall submit the question of continued support at the next general election.

Sec. 8. The Legislature directs the Nebraska Natural Resources Commission to undertake a study of the state's natural resources districts and to make two reports to the Legislature which include, if appropriate, specific legislative recommendations for changes. The commission shall make its first report to the Legislature by September 1, 1997, which shall include the commission's analysis of natural resources district revenue base, board of director size, boundary changes, and consolidation of districts. The commission shall make its second report to the Legislature by September 1, 1998, which shall include its analysis of natural resources district cost effectiveness, program effectiveness, duplication of responsibilities and authorities, and other services or areas that could facilitate property tax relief. With respect to each report and regardless of whether the commission endorses the changes, the commission shall outline the five possible changes which, in its best judgment, represent the opportunities most likely to stabilize and enhance the natural resources district system through restructuring and cost efficiencies.

Sec. 9. Section 22-401, Reissue Revised Statutes of Nebraska, is amended to read:

22-401. Any two or more adjoining counties in the state are hereby authorized to may (1) consolidate, where if the number of counties may be is reduced, (2) consolidate one or more county or township offices, or (3) provide for the joint performance of any common function or service, by complying with the requirements and procedure specified in sections 22-402 to 22-407 and sections 12 to 15, 19, and 20 of this act. In such consolidation if two or more counties are consolidating, any county or part of a county may be added to an adjoining county or counties.

Sec. 10. Each county board shall, by January 1, 1998, examine the question of whether property taxes might be reduced through consolidation of counties, offices, or services with another county. The examination shall include a public hearing and a fiscal estimate of property tax savings, if any, anticipated by a consolidation.

Sec. 11. Section 22-402, Reissue Revised Statutes of Nebraska, is amended to read:

22-402. The boards of county commissioners or county supervisors (1) On or before May 1, 1996, and on or before May 1 every second year thereafter, the county boards of any two or more adjoining counties desiring to consolidate their respective counties, whereby the number of counties may be reduced, may enter into a consolidation joint agreement for the consolidation of such counties or for the consolidation of one or more county or township offices except the office of county commissioner or county supervisor. On or before May 1 of any year, the county boards of any two or more adjoining counties may enter into a consolidation agreement for the joint performance of any common function or service. A consolidation agreement shall not be considered an interlocal cooperation agreement pursuant to the Interlocal Cooperation Act.

(2) The setting forth in such consolidation agreement shall include (a) (1) the names of the several counties which they propose to consolidate, (2) (b) the name or names under which it is proposed to the counties would consolidate the counties, which name or names shall be such as to distinguish it from the name of any other county in Nebraska; other than the consolidating counties, (3) (c) the manner of financing and allocating all costs associated with the agreement. (d) the property, real and personal, belonging to each county, and the fair value thereof in current money of the United States, (4) (e) the indebtedness, bonded and otherwise, of each county and the repayment of the indebtedness after consolidation, (5) (f) the proposed name and location of the county seat of the consolidated county, (6) (g) if the counties have different forms of county organization and government, the proposed form of county organization and government of the consolidated county or counties, and (7) the (h) any other terms of the agreement.

(3) If the consolidation agreement provides for the joint performance of any common function or service or the consolidation of one or more county or township offices, the agreement shall also include (a) a description of the function or service which will be performed jointly or the office which will be consolidated, (b) the duration of the agreement, (c) the method for establishing and allocating salaries of holders of consolidated offices, (d) the method for adopting budgets and appropriating money for the joint function, service, or office, (e) the allocation of assets and liabilities pursuant to the agreement, (f) the procedure for amendment of the agreement, (g) the method of withdrawing from the agreement in accordance with section 22-416 and the distribution of assets upon withdrawal, and (h) the method of dissolving the agreement and the distribution of assets or liabilities upon dissolution.

(4) Each county board may The board of county commissioners or county supervisors of each of the counties shall have authority to appoint an advisory committee composed of three persons to assist the board in the preparation of such agreement. The original of the consolidation agreement, together with a petition on behalf of the several boards of county commissioners or county supervisors, signed by the chairman of each of the boards, asking that a referendum on the question of consolidation of the several counties be ordered, shall be filed with the judge or one of the judges of the district court of the counties. There shall be filed with each of the other judges, a copy of the consolidation agreement and of the petition.

Sec. 12. The county board of each county proposing to enter into a consolidation agreement shall hold a public hearing on the agreement and shall give notice of the hearing by publication in a newspaper of general circulation in the county once each week for three consecutive weeks prior to

the hearing. Final publication shall be within seven calendar days prior to the hearing. The notice shall describe the contents of the agreement and specify that a copy of the agreement may be obtained at no charge at the county clerk's office.

Sec. 13. The county board of each county proposing to enter into a consolidation agreement shall adopt the consolidation agreement by a majority vote of the board on the joint or concurrent resolution.

Sec. 14. If the consolidation agreement provides for the consolidation of counties or for the consolidation of one or more county or township offices, the county board of each county shall submit the consolidation agreement for approval by the registered voters at the next general election pursuant to sections 22-404 and 22-405.

Sec. 15. (1) If the consolidation agreement provides for the joint performance of any common function or service, the county board of each county may submit the consolidation agreement for approval by the registered voters at the next general election pursuant to sections 22-404 and 22-405.

(2) If a consolidation agreement is adopted by resolution for the joint performance of any common function or service, the agreement becomes effective on the date specified in the agreement.

Sec. 16. Section 22-403, Reissue Revised Statutes of Nebraska, is amended to read:

22-403. The qualified electors of any county whose board of county commissioners or county supervisors (1) if the county board has not taken the initiative to enter into a consolidation agreement under section 22-402, the registered voters of the county may require the board to proceed by filing with the board of county commissioners or county supervisors of the county clerk a petition, signed by not less than five percent of the qualified electors registered voters of the county, equal in number to ten percent of based on the total vote cast for Governor at the last general election, asking directing the board to effect in accordance with section 22-402, develop a consolidation agreement pursuant to section 22-402 with such the county or counties as shall be named in the petition.

(2) The county board shall attempt to develop an agreement under section 22-402 with the county or counties named in the petition within six months after the filing date of the petition. Failure by the county board to make a good faith effort to develop an agreement pursuant to the petition constitutes willful neglect of duty for which the members of the board may be removed from office pursuant to sections 23-2001 to 23-2009. If after good faith attempts to develop an agreement the county board is unable to perfect an agreement within six months after the filing date of the petition, the petition is no longer valid, and to petition the judge for referendum on the question. A copy of the petition of the voters shall also be filed with the judge of the district court of the county. If the board of county commissioners or county supervisors is able within six months thereafter to effect such consolidation agreement, the procedure shall be the same as hereinbefore set forth. If the board within the period of time is unable or for any reason fails to perfect such consolidation agreement, then the judge of the district court of the county shall appoint a committee of five representative citizens of the county to act for and in lieu of the board of county commissioners or county supervisors in perfecting the consolidation agreement and in petitioning for a referendum.

Sec. 17. Section 22-404, Reissue Revised Statutes of Nebraska, is amended to read:

22-404. When a consolidation agreement is submitted to the voters for approval, the county board of county commissioners or county supervisors of each county entering into a consolidation agreement shall cause a description copy of the proposed consolidation agreement thereafter to be published in each its county which it is proposed to consolidate, prior to the election at least once a week for two successive three consecutive weeks in two one or more legal newspapers of published or having a general circulation in the said counties, and county. Final publication in each county shall be within seven calendar days prior to the election pursuant to section 22-405. Each board shall make a copy of the agreement available for inspection at the county clerk's office. A person may obtain a copy of the agreement at no charge upon request at the county clerk's office. said agreement shall be posted at the front door of the courthouse of each county.

Sec. 18. Section 22-405, Reissue Revised Statutes of Nebraska, is amended to read:

(1) When the publication of the consolidation agreement in each of the counties is completed, each county board shall submit the question of whether to consolidate as proposed in the consolidation agreement to the registered voters at the next general election.

(2) For the consolidation of counties, the question shall be submitted to the voters in substantially the following form:

"Shall (name of county in which ballot will be voted) consolidate with (name of other county or counties) according to the consolidation agreement previously adopted in such counties? Yes No"

(3) For the consolidation of one or more county or township offices, the question shall be submitted to the voters in substantially the following form:

"Shall (name of county in which ballot will be voted) enter the consolidation agreement with (name of other county or counties) for the consolidation of the office of (name of office) according to the consolidation agreement previously adopted in such counties? Yes No"

(4) For the joint performance of any common function or service, the question shall be submitted to the voters in substantially the following form:

"Shall (name of county in which ballot will be voted) enter the consolidation agreement with (name of other county or counties) for the joint performance of (name of function or service) according to the consolidation agreement previously adopted in such counties? Yes No"

(5) The election shall be conducted according to section 32-559. The election commissioner or county clerk shall certify the results to each county board involved in the agreement. If a majority of the voters of which the certificate to the judge or judges of the district courts of the counties from the owner, editor, or manager of each legal newspaper publishing the same shall be proof, the judge or judges of the district courts of the counties shall, by order entered of record in each of such counties, require the regular election officers of such county at the next regular election, or on the day fixed in the order, which day shall be the same in each of the counties proposing to consolidate, to submit such question to the vote of the qualified electors of the county. If a special election is called it shall be held not less than thirty days nor more than sixty days from the completion of the consolidation agreement, but not within sixty days of any regular election. The regular election officers at the time designated in the order authorizing the vote shall open the polls at the various voting places in their respective counties and conduct the election in such manner as is provided by general law for other elections insofar as the same is applicable. The election shall be by secret ballot. The ballots for each county shall be prepared and distributed to the various election precincts therein as provided by law. The proposition submitted on such ballots shall read as follows: Shall the following be adopted?

Shall (here insert the names of counties proposing to consolidate) counties consolidate pursuant to the consolidation agreement? Yes  No

The ballots shall be counted, returns made, and canvassed, as in other elections, and the results shall be certified to the judge or judges of the district courts of the counties. If it shall appear that a majority of the qualified electors of each county voting on the question submitted, based on the total vote cast, are vote in favor of the consolidation of the counties agreement for the consolidation of counties or for the consolidation of one or more county or township offices, the judge or judges shall enter of record in each county such fact consolidation agreement shall become effective on the first Thursday after the first Tuesday in January following the next general election in which one or more consolidated county or township officers are first elected, and the terms of the incumbents in the offices involved in the agreement shall be deemed to end on that date. If a majority of the voters of each county voting on the question submitted vote in favor of the consolidation agreement for the joint performance of any common function or service, the consolidation agreement becomes effective on the date specified in the consolidation agreement.

(6) The submission of the question of consolidation of counties shall not bar submission of the question of the removal of the county seat under sections 22-301 to 22-303, it being the intention that either proposition may be submitted without reference to submission of the other proposition.

Sec. 19. On or before September 10 of the year following final approval of a consolidation agreement, the county boards participating in the consolidation agreement shall adopt by joint or concurrent resolution the budget for the portion of the fiscal year in which the consolidation agreement will be effective. As provided in the consolidation agreement, the county boards shall certify to each county clerk the levies or amounts required to be raised by taxation. In the year in which the general election will be held to first elect consolidated county officers, each county board shall, by joint or

concurrent resolution and pursuant to the consolidation agreement, (1) fix the salaries of all elected officers, deputies of elected officers, and appointive officers prior to January 15 and (2) adopt, on or before September 10, the budget for the first complete fiscal year that the counties are consolidated and certify to each county clerk the levies or amounts required to be raised by taxation. On or before September 10 of each year for the duration of the consolidation agreement, each county board shall adopt, by joint or concurrent resolution and pursuant to the agreement, the budget for the consolidated function, service, or office and shall certify to each county clerk the levies or amounts required to be raised by taxation.

Sec. 20. On or before February 15 of the year of the general election at which consolidated county officers are to be elected, the county boards of each county involved in the consolidation agreement shall meet and adjust jointly the boundaries for the election districts for the consolidated offices.

Sec. 21. Section 22-406, Reissue Revised Statutes of Nebraska, is amended to read:

22-406. (1) At the next succeeding regular November general election held at least sixty days after the election at which consolidation is approved by the voters, there shall be elected for the consolidated county or counties all county officers provided for by general law shall be elected. Their terms shall begin on the first Thursday after the first Tuesday of January next succeeding after their election, and the terms of the incumbents in the offices involved in the agreement shall be deemed to end on that date. The term of a consolidated officer shall be four years or until his or her successor is elected and qualified, except that the term of a consolidated officer elected in year 2000 or any fourth year thereafter shall be two years or until his or her successor is elected and qualified. at which time they shall replace all elective county officers of the counties consolidated whose terms shall on such day terminate, and shall expire on the first Thursday after the first Tuesday of January next succeeding the regular election of county officers in the state.

(2) All appointive county officers shall be appointed by the person, board, or authority upon whom the power to appoint such officers in other counties is conferred. The terms of such officers shall commence on the first Thursday after the first Tuesday of January next succeeding after the first election of officers for the consolidated county or counties, and shall continue, unless otherwise removed, until their successors have been appointed and qualified. The successors of all such officers whose first election or appointment is herein provided for shall thereafter be elected or appointed at the time, in the manner, and for the terms provided by general law.

Sec. 22. Section 22-407, Revised Statutes Supplement, 1994, is amended to read:

22-407. (1) Upon the effective date of the consolidation agreement for the consolidation of counties, the counties involved in the consolidation agreement shall be first Thursday after the first Tuesday of January following the first election of county officers for the consolidated county or counties; the several counties shall be thereafter for all purposes treated under the name or names and upon the terms and conditions set forth in the consolidation agreement. Except as provided in subsections (6) through (8) of this section, statutory references to the names of the counties as they existed prior to the consolidation agreement shall be deemed to reference the name or names of the consolidated county or counties as set forth in the consolidation agreement.

(2) All rights, privileges, and franchises of each of the several counties, all real and personal property, all rights-of-way, all other interests, and all debts due on whatever account, as well as other things in action, belonging to each of such counties shall be deemed as transferred to and vested in the consolidated county or counties without further act or deed. All records, books, and documents shall be transferred to and vested in the consolidated county if only one county is formed, or if two or more counties are formed, all books, records, and documents shall be transferred pursuant to the consolidation agreement, to and vested in the county which has the greatest area in square miles after the consolidation has been effected. All property, all rights-of-way, and all and every other interest shall be as effectually the property of the consolidated county or counties as they were of the several counties prior to the consolidation.

(3) The title to real property, either by deed or otherwise, under the laws of this state vested in any of the counties, shall not be deemed to revert or be in any way impaired by reason of this consolidation, but the rights of creditors and all liens upon the property of any of the counties shall be preserved unimpaired. All prior indebtedness of each county shall remain a charge on the taxable property within the territory of each county as

it existed prior to consolidation. A special tax levy shall be assessed on the taxable property within the prior county's boundaries to retire all prior indebtedness for that area. The respective counties shall be deemed to continue in existence to preserve the same, and all debts, liabilities, and duties of any of the counties shall henceforth attach to the consolidated county or counties and be enforced against it to the same extent as if the debts, liabilities, and duties had been incurred or contracted by it unless by the terms of the agreement the outstanding bonded indebtedness of the counties is not transferred and attached to the consolidated county or counties but remains as obligations of the counties which for such purpose shall be deemed to continue in existence.

(4) If in case there are two or more consolidated counties formed, all money on hand and accounts receivable shall be divided between the consolidated counties in proportion to the taxable valuation of the real property taken over and incorporated in each consolidated county pursuant to the consolidation agreement.

(5) Suits may be brought and maintained against such consolidated county or counties in any of the courts of this state in the same manner as against any other county. Pursuant to the consolidation agreement, any action or proceeding pending by or against either any of the counties consolidated may be prosecuted to judgment and as if such consolidation had not taken place or the consolidated county or counties may be substituted in its place.

(6) The boundaries for townships, school districts, and election districts, and voting places in the consolidated county or counties for offices other than the consolidated offices shall continue as in the several counties prior to consolidation unless and until changed in accordance with law.

(7) Until changed by law, the same district courts shall continue, though it may result in the consolidated county or counties being a part of two or more districts. All such courts shall, however, be held at the place designated as the county seat of the consolidated county or counties, and each such court and the judge thereof shall continue to have and exercise the same jurisdiction as the court or judge had exercised before such consolidation. If two or more judges have jurisdiction in any consolidated county or counties, they or a majority of them shall exercise the power to appoint officers and fill vacancies as is vested in judges of district courts of other counties.

(8) For the purpose of representation in Congress and in the Legislature, the existing boundaries for congressional and legislative districts shall continue until changed in accordance with law. Such consolidated county or counties shall in all respects, except as provided in sections 22-401 to 22-407, be subject to all the obligations and liabilities imposed and shall possess all the rights, powers, and privileges vested by law in other counties.

Sec. 23. Section 22-411, Reissue Revised Statutes of Nebraska, is amended to read:

22-411. Following approval of the consolidation of county or township offices and prior to January 15 of the year in which the general election is held for consolidated offices, the county boards of each county included within such consolidation shall, by joint or concurrent action, establish the salary to be paid to the holder of the consolidated office and shall apportion such salary among their the counties in the proportion that the population in each county bears to the population in all such counties or according to the consolidation agreement. In establishing salaries for a consolidated office, the county boards shall use the determine the combined population of the counties involved according to the most recent federal decennial census. Minimum annual salaries shall be those are established by sections 23-1114.02 to 23-1114.07, with and the combined population of the counties involved determining shall be used to determine the class pursuant to section 23-1114.01. The county boards shall further agree upon the actual payment of such salary by a single county and the monthly remittance to such paying county of the proportionate share of each of the other counties.

Sec. 24. Section 22-412, Reissue Revised Statutes of Nebraska, is amended to read:

22-412. Candidates for the consolidated office shall file with the county clerk or election commissioner of their county of residence. The names of such candidates shall be certified to the appropriate office of each of the other counties to be placed on the primary ballot. At the primary election following the approval of the consolidation of county or township offices, and in the year prior to the expiration of the office or offices consolidated, the two candidates receiving the greater number of votes for the position of



consolidated ~~nonpolitical nonpartisan~~ office shall be nominated. If the consolidated office is under the laws of this state a partisan political office, the candidate receiving the greatest number of votes for each political party shall be nominated. The certification of election commissioner or county clerk shall certify the results of the primary election, as well as of the ensuing general election, shall be made in the manner provided in section 22-410 from his or her county to the election commissioner or county clerk of the county having the largest population involved in the consolidation who shall certify the winner to each of the other counties.

Sec. 25. Section 22-416, Reissue Revised Statutes of Nebraska, is amended to read:

22-416. The question of the withdrawal of a county from ~~a~~ an agreement for the joint performance of common functions or services or the consolidation of county or township offices formed in the manner provided in sections 22-409 and 22-410 shall be placed on the ballot for submission to the voters upon the petition of registered electors voters equal in number, in the county desiring to so withdraw, to ten percent of the total vote cast for Governor in such county at the preceding general election. ~~In all cases the~~ The registered electors voters signing such petitions shall be so distributed as to include ten percent of the electors registered voters of each of one-half of the voting precincts in the county. Such petitions shall be filed with the election commissioner or county clerk or the election commissioner of the county desiring to withdraw from a consolidation of county or township offices proposed to be withdrawn from the agreement not later than July 17 preceding the next general election. ~~It shall be the duty of such county clerk or election commissioner to~~ The election commissioner or county clerk shall examine the petitions filed in his or her office to determine whether they are in proper form and signed by a sufficient number of registered electors voters. Not later than August 1, he or she shall certify ~~his~~ the determination to the county clerk or election commissioner or county clerk of each county having consolidated county or township offices which is part of the agreement. If the petitions filed in the county wishing to withdraw from the consolidation of county or township offices are in proper form and signed by a sufficient number of registered electors voters, the question of the withdrawal of the county from consolidation of county or township offices of which it is a part the agreement shall be placed on the ballot in the county proposed to be withdrawn from the agreement wishing to so withdraw from the consolidation of county or township offices at the next general election, in the year 1974 or any second year thereafter. A majority of all votes cast in the affirmative on the question in the county wishing to withdraw shall be necessary for the withdrawal of the county from the consolidation of county or township offices of which it is a part agreement. The county clerk or election commissioner or county clerk of the county which votes to withdraw from the consolidation of county or township offices agreement shall certify the results of the election to the county clerk or election commissioner of the other counties in the consolidation of county or township offices agreement. Such if the agreement involved the consolidation of offices, such withdrawal shall only be effective at the expiration of a term of office of the consolidated counties. If two or more counties will remain in the consolidation of county or township offices after such withdrawal, the county boards of the remaining counties shall meet jointly to determine whether such consolidation of county or township offices shall continue or be dissolved as of the date such withdrawal is to become effective. If the remaining counties determine such consolidation shall be dissolved, then the office or offices that were consolidated shall be filled in each individual county at the next general election.

Sec. 26. (1) Any county may consolidate the office of clerk of the district court, county assessor, county clerk, county engineer, county surveyor, or register of deeds, except that the consolidated officeholder shall meet the qualifications of each office as required by law. The consolidated office shall have the powers and duties provided by law for each office consolidated. On or before August 1, 1996, and on or before August 1 every second year thereafter, the county board may adopt a resolution for the consolidation of any of such offices and submit the issue of the consolidated office to the registered voters for approval at the next general election. The county board shall hold a public hearing prior to adoption of a resolution for the consolidation of offices and shall give notice of the hearing by publication in a newspaper of general circulation in the county once each week for three consecutive weeks prior to the hearing. Final publication shall be within seven calendar days prior to the hearing. The notice shall describe the offices to be consolidated and that the holder of the offices to be



consolidated shall have his or her term of office end on the first Thursday after the first Tuesday in January following the general election in which the holder of the consolidated office is elected.

(2) The county board shall adopt the resolution for the consolidation of offices by majority vote of the board and shall submit the issue of consolidation to the registered voters for approval at the next general election. For each consolidated office submitted for approval, the question shall be submitted to the voters in substantially the following form:

"Shall (name of each office proposed to be consolidated) be consolidated into one consolidated office according to the resolution adopted by the county board of (name of county) on (date of adoption of the resolution by the county board)? Yes No"

(3) If the majority of the registered voters in the county voting on the question vote in favor of consolidation, the consolidated office shall be filled at the next general election, and the terms of the incumbents shall end on the first Thursday after the first Tuesday in January following the general election in which the holder of the consolidated office is elected.

(4) The term of a consolidated officer shall be four years or until his or her successor is elected and qualified, except that the term of a consolidated officer elected in the year 2000 or any fourth year thereafter shall be two years or until his or her successor is elected and qualified.

(5) Any election under this section shall be in accordance with the Election Act.

Sec. 27. Section 23-104.01, Reissue Revised Statutes of Nebraska, is amended to read:

23-104.01. Compacts between counties for the joint exercise of powers may be made only upon compliance with the following conditions and subject to the following limitations:

(1) The terms of the obligation imposed by the compact shall be reduced to writing, shall be required to be signed by a majority of the board of supervisors or commissioners of each county that is a party thereto, and after being so signed, shall be filed and recorded in the office of the county clerk of each county that is a party thereto;

(2) ~~The~~ the powers that may be exercised and the obligations that may be incurred by each party under the compact shall be definitely set forth and specified therein;

(3) ~~The~~ the powers that may be contracted to be exercised under the compact shall only be those imposed by law upon the county as such or upon its board of supervisors or county commissioners, and shall not extend to or include powers specifically conferred upon and required to be carried out by other elected officers of the county;

(4) ~~The~~ the share of the expense to be paid by each county in carrying out the compact shall be allocated and set forth in the compact and provision made for the payment thereof;

(5) ~~Final~~ final action upon the allowance and payment of any claims and obligations against each county shall be reserved to and remain a function of the board of supervisors or commissioners of each county that is a party to the compact; ~~and~~

(6) ~~The~~ the levy and collection of taxes to pay the claims and obligations allowed shall be reserved to and remain a function of each county that is a party to the contract; ~~and~~

(7) The compact shall be subject to the Interlocal Cooperation Act.

Sec. 28. Section 23-153, Reissue Revised Statutes of Nebraska, is amended to read:

23-153. (1) The county board shall meet and hold sessions for the transaction of county business at the courthouse, or at the usual place of holding sessions of the district court, on the second Tuesday in January and at such other times as the board deems necessary and may adjourn from time to time.

(2) The county boards of two or more counties may meet and hold joint sessions for the transaction of joint county business, including, but not limited to, consolidation agreements pursuant to sections 22-401 to 22-416 and sections 10, 12 to 15, 19, and 20 of this act.

(3) When traveling to and from any county board meeting, members of the county board may be reimbursed for mileage at the rate provided in section 23-1112, ~~for county officers and employees.~~

Sec. 29. Section 23-1114, Reissue Revised Statutes of Nebraska, is amended to read:

23-1114. (1) The salaries of all elected officers of the county shall be fixed by the county board prior to January 15 of the year in which a general election will be held for the respective offices.

(2) The salaries of all deputies in the offices of the elected

officers and appointive full-time veterans service officers of the county shall be fixed by the county board at such times as necessity may require.

Sec. 30. Section 23-1201.01, Revised Statutes Supplement, 1995, is amended to read:

23-1201.01. (1) Except as provided in subsection (2) of this section, a qualified person need not be a resident of the county when he or she files for election as county attorney, but if elected as county attorney, such person shall reside in ~~the a county in~~ for which he or she holds office, except that a county attorney serving in a county which does not have a city of the metropolitan, primary, or first class may reside in an adjoining Nebraska county.

(2) If there is no county attorney elected pursuant to section 32-522, the county board of such county may appoint a qualified attorney from any Nebraska county to the office of county attorney. In making such appointment, the county board shall negotiate a contract with the attorney, such contract to specify the terms and conditions of the appointment, including the compensation of the attorney, which compensation shall not be subject to sections 23-1114.02 to 23-1114.06.

Sec. 31. Section 23-1301, Reissue Revised Statutes of Nebraska, is amended to read:

23-1301. The county clerk shall keep his or her office at the county seat; shall attend the sessions of the county board; shall keep the seal, records, and papers of the board; and shall sign the record of the proceedings of the board and attest the same with the county seal. After the period of time specified by the State Records Administrator pursuant to the Records Management Act, the county clerk may transfer such record of the proceedings of the board to the State Archives of the Nebraska State Historical Society for permanent preservation.

A county clerk elected after November 1986 need not be a resident of the county when he or she files for election as county clerk, but a county clerk shall reside in ~~the a county in~~ for which he or she holds office.

Sec. 32. Section 23-1501, Reissue Revised Statutes of Nebraska, is amended to read:

23-1501. In each county that has a register of deeds, the county board shall provide suitable office room, fireproof vaults of sufficient capacity, and necessary books, blanks, stationery, and office furniture for the use of the register of deeds.

A register of deeds elected after November 1986 need not be a resident of the county when he or she files for election as register of deeds, but a register of deeds shall reside in ~~the a county in~~ for which he or she holds office.

Sec. 33. Section 23-1601.01, Reissue Revised Statutes of Nebraska, is amended to read:

23-1601.01. A county treasurer elected after November 1986 need not be a resident of the county when he or she files for election as county treasurer, but a county treasurer shall reside in ~~the a county in~~ for which he or she holds office.

Sec. 34. Section 23-1701, Reissue Revised Statutes of Nebraska, is amended to read:

23-1701. It is the duty of the sheriff to serve or otherwise execute, according to law, and return writs or other legal process issued by lawful authority and directed or committed to the sheriff and to perform such other duties as may be required by law. The county sheriff shall prepare and file the required annual inventory statement of county personal property in his or her custody or possession as provided in sections 23-346 to 23-350.

A sheriff elected after November 1986 need not be a resident of the county when he or she files for election as sheriff, but a sheriff shall reside in ~~the a county in~~ for which he or she holds office.

Sec. 35. Section 23-1901.01, Reissue Revised Statutes of Nebraska, is amended to read:

23-1901.01. (1) Except as provided in subsection (2) of this section, a county surveyor elected after November 1986 need not be a resident of the county when he or she files for election as county surveyor, but a county surveyor shall reside in ~~the a county in~~ for which he or she holds office.

(2) When there is no qualified surveyor within a county who will accept the office of county surveyor, the county board of such county may employ a competent surveyor either on a full-time or part-time basis from any other county of the State of Nebraska to such office. In making such employment, the county board shall negotiate a contract with the surveyor, such contract to specify the terms and conditions of the appointment or employment, including the compensation of the surveyor, which compensation

shall not be subject to section 33-116. A surveyor employed under this subsection shall serve the same term as that of an elected surveyor and shall not be required to reside in the county of employment.

Sec. 36. Section 23-3201, Revised Statutes Supplement, 1994, is amended to read:

23-3201. Each Except as provided in section 26 of this act, (1) each county having a population of more than three thousand five hundred inhabitants and having more than one thousand two hundred tax returns in any tax year shall have an elected county assessor- Each and (2) each other county shall have an elected county assessor or shall have the county clerk serve as county assessor as determined by the registered voters of the county in accordance with section 32-519.

The county assessor shall work full time and his or her office shall be separate from that of the county clerk except in counties which do not elect a full-time assessor.

For purposes of sections 23-3201 to 23-3210, county assessor shall mean a county assessor or a county clerk who is the ex officio county assessor. For the performance of the duties as county assessor, the county clerk shall receive such additional salary as may be fixed by the county board.

Sec. 37. Section 23-3204, Reissue Revised Statutes of Nebraska, is amended to read:

23-3204. A county assessor need not be a resident of the county when he or she files for election as county assessor, but a county assessor shall reside in a county ~~in~~ for which he or she holds office.

Sec. 38. Section 23-3401, Revised Statutes Supplement, 1994, is amended to read:

23-3401. (1) There is hereby created the office of public defender in counties that have or that attain a population in excess of one hundred thousand inhabitants and in other counties upon approval by the county board. The public defender shall be elected as provided in the Election Act.

(2) The public defender shall be a lawyer licensed to practice law in this state. He or she shall take office after election and qualification at the same time that other county officers take office, except that upon the creation of such office in any county, a qualified person may be appointed by the county board to serve as public defender until such office can be filled by an election in accordance with section 32-523.

(3) In counties having a population of more than one hundred seventy thousand inhabitants, the public defender shall devote his or her full time to the legal work of the office of the public defender and shall not engage in the private practice of law. All assistant public defenders in such counties shall devote their full time to the legal work of such office of the public defender and shall not engage in the private practice of law so long as each assistant public defender receives the same annual salary as each deputy county attorney of comparable ability and experience receives in such counties.

(4) No public defender or assistant public defender shall solicit or accept any fee for representing a criminal defendant in a prosecution in which the public defender or assistant is already acting as the defendant's court-appointed counsel.

(5) A public defender elected after November 1986 need not be a resident of the county when he or she files for election as public defender, but a public defender shall reside ~~in~~ in a county ~~in~~ for which he or she holds office, except that in counties with a population of one hundred thousand or less inhabitants, the public defender shall not be required to reside in the county in which he or she holds office.

Sec. 39. Section 23-3507, Revised Statutes Supplement, 1995, is amended to read:

23-3507. The board of trustees of such facility as provided by section 23-3501 shall hold meetings at least once each month. It shall keep a complete record of all of its proceedings. One of the trustees shall visit and examine such facility at least twice each month. The board of trustees shall, on or before July 15 of each year, (1) file with the county board a report of its proceedings with reference to such facility and a statement of all receipts and expenditures during the year and (2) certify the amount necessary to maintain and improve such facility ~~and certify the tax request and tax expenditure, if any,~~ for the ensuing year.

Sec. 40. Section 23-3509, Revised Statutes Supplement, 1994, is amended to read:

23-3509. The county board ~~shall may~~ annually levy a tax upon all of the taxable property within the county sufficient to defray the amount required for such maintenance and improvement as certified to it by the board

of trustees.

Sec. 41. Section 23-3511, Revised Statutes Supplement, 1994, is amended to read:

23-3511. The county board shall have power to levy a tax each year of not to exceed three and five-tenths cents on each one hundred dollars upon the taxable value of all the taxable property in such county for the purpose of acquiring, remodeling, improving, equipping, maintaining, and operating such facility or facilities as provided by section 23-3501. In counties having a population of not more than seven thousand persons, such tax shall not exceed seven cents on each one hundred dollars of the taxable value. The county board shall by resolution determine and declare how the facility or facilities shall be managed. ~~The tax authorized by this section shall not be included within the levy limitations for general county purposes prescribed in section 23-119 or Article VIII, section 5, of the Constitution of Nebraska.~~

Sec. 42. Section 23-3519, Revised Statutes Supplement, 1995, is amended to read:

23-3519. The board of trustees of any such facility organized under section 23-3515 shall, each year, fix the amount of money for the proposed budget statement as may be deemed sufficient and necessary for the operation of such facility during the following calendar year. After the adoption of the budget statement and on or before July 15 of each year, the board of trustees of such facility shall certify to the county board of the county in which such facility is located the amount of the tax to be which may be levied ~~which the facility requires~~ under the facility's adopted budget statement to be received from taxation. Such county board shall ~~may~~ apportion such amount among the counties concerned in proportion to the taxable valuation of all taxable property and shall certify to each county its share of such amount.

Each county shall ~~may~~ levy a tax sufficient to raise the amount so certified to it, and the county treasurer shall transmit the proceeds of such tax to the treasurer of the county in which such facility is located for credit to the facility fund. ~~The tax authorized by this section shall not be included within the levy limitations for general county purposes prescribed in section 23-119 or Article VIII, section 5, of the Constitution of Nebraska.~~

Sec. 43. (1) The board of supervisors for a drainage district organized under sections 31-301 to 31-377 shall submit a report to each natural resources district in which the drainage district is located prior to January 1, 1997, which includes the name and address of the drainage district, the articles of incorporation of the district, the names and addresses of the district's officers and board members, and the method of taxation used by the district.

(2) Each natural resources district shall attempt to determine the existence of any drainage districts located within the natural resources district. To determine the existence of a drainage district, the natural resources district shall consult with the county treasurers within the district. Prior to April 1, 1997, each natural resources district shall submit a report to the Clerk of the Legislature and the Natural Resources Committee of the Legislature regarding the existence of drainage districts which includes any information obtained from drainage districts and any other information gathered by the natural resources district.

Sec. 44. Section 32-517, Revised Statutes Supplement, 1994, is amended to read:

32-517. Except as provided in section 26 of this act, a county clerk shall be elected in each county having a population of four hundred thousand inhabitants or less at the statewide general election in 1994 and each four years thereafter and in counties having a population in excess of four hundred thousand inhabitants at the statewide general election in 1996 and each four years thereafter. The county clerk shall meet the qualifications found in sections 23-1301 and 23-3203 if applicable. The county clerk shall be elected on the partisan ballot.

Sec. 45. Section 32-518, Revised Statutes Supplement, 1994, is amended to read:

32-518. Except as provided in section 26 of this act, (1) a register of deeds shall be elected in each county having a population of more than twenty thousand and not more than four hundred thousand inhabitants at the statewide general election in 1962 and each four years thereafter and in counties having a population in excess of four hundred thousand inhabitants at the statewide general election in 1964 and each four years thereafter; ~~if and~~ (2) if the population of a county which has a separate office of register of deeds pursuant to this section falls below twenty thousand inhabitants after establishing such an office or if a county which has a separate office of register of deeds immediately prior to July 10, 1990, has a population of twenty thousand inhabitants or less, the office of the register of deeds shall

continue and the officer shall be elected pursuant to this section as if the county had a population of more than twenty thousand and not more than four hundred thousand inhabitants. The term of the register of deeds shall be four years or until his or her successor is elected and qualified. The register of deeds shall meet the qualifications found in section 23-1501. The register of deeds shall be elected on the partisan ballot.

Sec. 46. Section 32-519, Revised Statutes Supplement, 1994, is amended to read:

32-519. (1) Except as provided in section 77-1340 and section 26 of this act, at the statewide general election in 1990 and each four years thereafter, a county assessor shall be elected in each county having a population of more than three thousand five hundred inhabitants and more than one thousand two hundred tax returns. The county assessor shall serve for a term of four years.

(2) The county board of any county having a population of not more than three thousand five hundred inhabitants and not more than one thousand two hundred tax returns shall order the submission of the question of electing a county assessor in the county to the registered voters of the county at the next statewide general election upon presentation of a petition to the county board (a) conforming to the provisions of section 32-628, (b) not less than sixty days before any statewide general election, (c) signed by at least ten percent of the registered voters of the county secured in not less than two-fifths of the townships or precincts of the county, and (d) asking that the question be submitted to the registered voters in the county. The form of submission upon the ballot shall be as follows: For election of county assessor; Against election of county assessor. If a majority of the votes cast on the question are against the election of a county assessor in such county, the duties of the county assessor shall be performed by the county clerk and the office of county assessor shall either cease with the expiration of the term of the incumbent or continue to be abolished if no such office exists at such time. If a majority of the votes cast on the question are in favor of the election of a county assessor, the office shall continue or a county assessor shall be elected at the next statewide general election.

(3) The county assessor shall meet the qualifications found in sections 23-3202 and 23-3204. The county assessor shall be elected on the partisan ballot.

Sec. 47. Section 32-524, Revised Statutes Supplement, 1994, is amended to read:

32-524. (1) Except as provided in section 26 of this act:

(a) In counties having a population of seven thousand inhabitants or more, there shall be elected one clerk of the district court at the statewide general election in 1962 and every four years thereafter; and -

(b) In counties having a population of less than seven thousand inhabitants, there shall be elected a clerk of the district court at the first statewide general election following a determination by the county board and the district judge for the county that such officer should be elected and each four years thereafter. When such a determination is not made in such a county, the county clerk shall be ex officio clerk of the district court and perform the duties by law devolving upon that officer.

(2) In any county having a population of less than seven thousand inhabitants, upon presentation of a petition to the county board (a) not less than sixty days before the statewide general election in 1976 or every four years thereafter, (b) signed by registered voters of the county equal in numbers to at least fifteen percent of the total vote cast for Governor at the most recent gubernatorial election in the county, secured in not less than two-fifths of the townships or precincts of the county, and (c) asking that the question of not electing a clerk of the district court in the county be submitted to the registered voters therein, the county board, at the next statewide general election, shall order the submission of the question to the registered voters of the county. The form of submission upon the ballot shall be as follows:

For election of a clerk of the district court;

Against election of a clerk of the district court.

(3) If a majority of the votes cast on the question are against the election of a clerk of the district court in such county, the duties of the clerk of the district court shall be performed by the county clerk and the office of clerk of the district court shall either cease with the expiration of the term of the incumbent or continue to be abolished if no such office exists at such time.

(4) If a majority of the votes cast on the question are in favor of the election of a clerk of the district court, the office shall continue or a clerk of the district court shall be elected at the next statewide general

election as provided in subsection (1) of this section.

(5) The term of the clerk of the district court shall be four years or until his or her successor is elected and qualified. The clerk of the district court shall be elected on the partisan ballot.

Sec. 48. Section 32-525, Revised Statutes Supplement, 1994, is amended to read:

32-525. ~~When Except as provided in section 26 of this act, when there is a qualified surveyor within a county who will accept the office of county surveyor if elected, a county surveyor on either a full-time or part-time basis, as determined by the county board in accordance with section 23-1901, shall be elected in each county having a population of less than one hundred fifty thousand inhabitants at the statewide general election in 1990 and each four years thereafter. The term of the county surveyor shall be four years or until his or her successor is elected and qualified. The county surveyor shall meet the qualifications found in sections 23-1901 and 23-1901.01. The county surveyor shall be elected on the partisan ballot.~~

Sec. 49. Section 32-526, Revised Statutes Supplement, 1994, is amended to read:

32-526. ~~A Except as provided in section 26 of this act, a county engineer shall be elected in each county having a population of one hundred fifty thousand inhabitants or more at the statewide general election in 1990 and each four years thereafter. The term of the county engineer shall be four years or until his or her successor is elected and qualified. The county engineer shall meet the qualifications found in section 23-1901. The county engineer shall be elected on the partisan ballot.~~

Sec. 50. Section 35-516, Reissue Revised Statutes of Nebraska, is amended to read:

35-516. (1) The boundaries of any rural or suburban fire protection district organized under the ~~provisions~~ of sections 35-501 to 35-517 ~~and 77-1603~~ may be changed in the manner prescribed by section 35-514, but the changes of boundaries of any such district shall not impair or affect its organization or its right in or to property; nor shall it impair, affect, or discharge any contract, obligation, lien, or charge for or upon which it might be liable had such change of boundaries not been made.

(2) Any two or more rural or suburban fire protection districts may be merged in the manner prescribed by section 35-514, and the resulting district shall succeed to all rights and property and be subject to any contracts, obligations, liens, or charges of the districts so merged.

Sec. 51. Section 35-517, Revised Statutes Supplement, 1995, is amended to read:

35-517. The county clerk of each county in which any rural fire protection district or districts have been organized under the provisions of Chapter 35 prior to April 28, 1949, shall forthwith designate a time and place for a hearing before the county board of such county and shall give due notice thereof in the manner prescribed by section 35-504. At the time and place so fixed the county board shall meet and all persons interested shall have opportunity to be heard. Thereupon, the county board shall consider the general rural fire protection policy for the county as a whole and shall determine the boundaries of the district or districts, whether as existing prior to such determination or otherwise, and shall make a written order of such determination which shall be filed in the office of the county clerk. Thereafter, such district or districts shall be deemed to be organized and operating under the ~~provisions~~ of sections 35-501 to 35-517, ~~and 77-1603~~. Nothing herein contained shall impair, affect, or discharge any previously existing contract, obligation, lien, or charge of the district or districts.

Sec. 52. Section 77-205, Reissue Revised Statutes of Nebraska, is amended to read:

77-205. All general personal property taxes levied for any county, city, village, or other political subdivision therein, shall be due and payable on November ~~15~~ next following the date of levy thereof, except as provided in section 77-1214, and from that date shall be a first lien upon the personal property of the person to whom assessed until paid.

Sec. 53. Section 77-1340, Revised Statutes Supplement, 1995, is amended to read:

77-1340. The county board of a county may, by resolution, request the Property Tax Administrator to assume the county assessment function and to perform the same in and for the county. Such a resolution must be adopted before the end of the calendar year and shall state an effective date for the assumption of the assessment function. The effective date shall be no sooner than the beginning of the fiscal year which begins July 1 of the year immediately following the passage of the resolution by the county board. If the Property Tax Administrator finds that direct state performance of the

function is necessary or desirable for the economic and efficient performance thereof, he or she may undertake such performance pursuant to the request. Unless otherwise authorized by law, the Property Tax Administrator shall undertake and perform the function only after the execution of a suitable agreement between the county and the Property Tax Administrator providing for responsibility for costs. During the continuance of performance of the county assessment function, by the Property Tax Administrator, the office and functions of the county assessor shall be suspended, and the performance thereof by the Property Tax Administrator shall be deemed performance by the county assessor. Upon the assumption of the assessment function by the Property Tax Administrator, the term of office of the incumbent county assessor shall terminate and the county need no longer elect a county assessor pursuant to section 32-519.

Sec. 54. On or before September 10 each year, the county clerk shall set a preliminary property tax rate for each political subdivision which levied property taxes in the county the previous year. The rate shall be calculated by dividing the amount requested for property taxes in the budget of the previous year by the final valuation in the political subdivision for the current year. For any subdivision levying taxes in more than one county, the county clerks of all the affected counties shall agree on the preliminary levy. The preliminary levy shall be published for each political subdivision in a newspaper of general circulation in the county on or before September 15. The preliminary levy shall be considered as the final levy as set by the county board of equalization in section 77-1601 unless changed by the political subdivision pursuant to section 55 of this act prior to October 15.

Sec. 55. The preliminary levy set in section 54 of this act shall be the final levy unless the governing body of a political subdivision passes by a majority vote a resolution or ordinance setting the levy at a different amount. Such resolution or ordinance shall only be passed after a special public hearing called for such purpose is held and after notice is published in a newspaper of general circulation in the area of the political subdivision at least five days prior to the hearing.

Sec. 56. Section 77-1601, Revised Statutes Supplement, 1995, is amended to read:

77-1601. (1) The county board of equalization shall each year, on or before September 30 October 15, levy the necessary taxes for the current year. The levy shall include all such taxes as set by the county clerk or approved by the governing body under sections 54 and 55 of this act. Before levying taxes for any other functions of county government, each county shall first levy a tax sufficient to enable the county board to provide medical, surgical, and hospital care for needy persons of the county. After making the levy for such purpose, the county board of equalization shall make the levy of taxes for county purposes. The levy shall include all county taxes necessary to cover the amounts required to be raised by taxation, as provided in the annual budget of the county for the current year, and shall include all township, city, school district, precinct, village, road district, and other taxes required by law to be certified to the county clerk and levied by the county board of equalization. Any such taxes regularly voted and certified to the county assessor, after the county board has made such levy and before the county clerk has completed the tax list, shall be levied by the county board of equalization, if within the limit of the law, and extended upon the tax list.

(2) Within thirty days after a levy has been made pursuant to this section, the county board of equalization upon its own motion may act to correct a clerical error which has resulted in the calculation of an incorrect levy. The county board of equalization shall hold a special hearing to determine what adjustment to the levy is proper, legal, or necessary. Notice of the place and time of such hearing shall be published at least five days prior to the date set for hearing in a newspaper of general circulation within the county. The published notice shall set forth (a) the time and place of the hearing, (b) the dollar amount at issue, and (c) a statement setting forth the nature of the error. Notice shall also be provided to the governing body of each political subdivision affected by the error.

(3) Upon the conclusion of the special hearing, the county board of equalization may issue a corrected levy if it determines the magnitude of the error warrants the action. The county board of equalization shall then order (a) the county assessor, county clerk, and county treasurer to revise assessment books, unit valuation ledgers, tax statements, and any other tax records to reflect the correction made and (b) the recertification of the information provided to the Property Tax Administrator pursuant to section 77-1613.01.

Sec. 57. Section 80-102, Reissue Revised Statutes of Nebraska, is



amended to read:

80-102. (1) The county veterans service committee shall meet at least once each year or on call of the chairperson or of any three members of the committee. It shall determine the amount considered it considers necessary for providing the food, aid, expenses, and other necessary items set forth in section 77-1605 for the persons entitled to the same under such section aid, including food, shelter, fuel, wearing apparel, medical or surgical aid, or funeral expenses for (a) persons who served in the armed forces of the United States during a period of war as defined in section 80-401.01 or during a period of actual hostilities in any war or conflict in which the United States Government was engaged prior to April 6, 1917, and who are in need of such aid and have legal residence in the State of Nebraska for a period of not less than one year and in the county in which application is made for a period of not less than six months, (b) husbands and wives, surviving spouse, and minor children under eighteen years of age of such veterans, and (c) the county veterans service committee to apply for payment of expenses of last illness and burial when an eligible veteran or surviving spouse passes away leaving no next of kin. The county veterans service committee shall certify the amount so determined to the county board, which amount shall be reviewed and considered by the county board in making a levy for an aid fund.

(2) The county board of each county shall annually make such levy or levies as necessary needed to raise the required aid fund referred to in subsection (1) of this section as the county board determines is necessary, not exceeding one cent on each one hundred dollars upon the taxable value of all the taxable property of such county. Any unexpended balance of the aid fund at the end of any fiscal year shall remain in the fund, without reappropriation, for future use. The committee or a majority thereof shall fix the amount to be paid to each claimant, subject to any amounts in the aid fund, and promptly disburse the same to or for the benefit of the claimant. The county clerk shall issue a warrant to the committee or to the county veterans service officer as directed by the committee upon the county treasurer for such amount as the committee shall from time to time request and as amounts in the aid fund permit. The committee shall at the end of each year make a detailed report of its transactions to the county board. Such reports shall be accompanied with vouchers for all money disbursed.

Sec. 58. Section 80-102.01, Reissue Revised Statutes of Nebraska, is amended to read:

80-102.01. The county veterans service committee shall have power to accept gifts, devises, and bequests of real and personal property to carry out the purposes for which such county veterans service committee was established and to the extent of the powers conferred upon such committee by this section and sections 77-1605, 80-101, and 80-102, and 80-102.01.

Sec. 59. Original sections 2-203, 2-203.02, 2-203.05, 22-401 to 22-406, 22-411, 22-412, 22-416, 23-104.01, 23-153, 23-1114, 23-1301, 23-1501, 23-1601.01, 23-1701, 23-1901.01, 23-3204, 35-516, 77-205, 80-102, and 80-102.01, Reissue Revised Statutes of Nebraska, sections 2-201, 2-203.01, 2-229, 2-1604, 22-407, 23-3201, 23-3401, 23-3509, 23-3511, 32-517, 32-518, 32-519, 32-524, 32-525, and 32-526, Revised Statutes Supplement, 1994, and sections 23-1201.01, 23-3507, 23-3519, 35-517, 77-1340, and 77-1601, Revised Statutes Supplement, 1995, are repealed.

Sec. 60. The following sections are outright repealed: Sections 22-408 to 22-410 and 77-1605.03, Reissue Revised Statutes of Nebraska, sections 77-1602, 77-1603, 77-1605, 77-1605.01, and 77-1627, Revised Statutes Supplement, 1994, and section 77-1612, Revised Statutes Supplement, 1995.