

## LEGISLATIVE BILL 343

Approved by the Governor April 15, 1997

Introduced by Warner, 25

AN ACT relating to revenue and taxation; to amend section 77-3444, Reissue Revised Statutes of Nebraska; to permit election officials to establish a uniform date for a special election regarding levy authority; to provide an operative date; and to repeal the original section.

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

Section 1. Section 77-3444, Reissue Revised Statutes of Nebraska, is amended to read:

77-3444. (1) A political subdivision may exceed the limits provided in section 77-3442 by an amount approved by a majority of registered voters voting in a primary, general, or special election at which the issue is placed before the registered voters. A vote to exceed the limits provided in section 77-3442 must be approved prior to September 30 of the fiscal year which is to be the first to exceed the limits. The governing body of the political subdivision may call for the submission of the issue to the voters (a) by passing a resolution calling for exceeding the limits by a vote of at least two-thirds of the members of the governing body and delivering a copy of the resolution to the county clerk or election commissioner of every county which contains all or part of the political subdivision or (b) upon receipt of a petition by the county clerk or election commissioner of every county containing all or part of the political subdivision requesting an election signed by at least five percent of the registered voters residing in the political subdivision. The resolution or petition shall include the amount of levy which would be imposed in excess of the limits provided in section 77-3442 and the duration of the excess levy. The excess levy shall not have a duration greater than five years. The county clerk or election commissioner shall place the issue on the ballot at an election as called for in the resolution or petition which is at least thirty days after receipt of the resolution or petition. The election shall be held pursuant to the Election Act. Any excess levy approved under this section shall terminate pursuant to its terms, on a vote of the governing body of the political subdivision to terminate the authority to levy more than the limits, or at the end of the fourth fiscal year following the first year in which the levy exceeded the limit, whichever is earliest.

(2) The county clerk or election commissioner may set a uniform date for a special election to be held before September 30, 1998, to submit the issue of exceeding the limits provided in section 77-3442 to the voters of political subdivisions in the county seeking additional levy authority. Any political subdivision may individually or in conjunction with one or more other political subdivisions conduct a special election on a date different from that set by the county clerk or election commissioner.

(3) In lieu of the election procedures in subsection (1) of this section, any political subdivision subject to section 77-3443 and villages may approve a levy in excess of the limits in section 77-3442 or the allocation provided by the county board in section 77-3443 for a period of one year at a meeting of the residents of the political subdivision or village, called after notice is published in a newspaper of general circulation in the political subdivision or village at least twenty days prior to the meeting. At least ten percent of the registered voters residing in the political subdivision or village shall constitute a quorum for purposes of taking action to exceed the limits. If a majority of those casting votes at the meeting vote in favor of exceeding the limits, a copy of the record of that action shall be forwarded to the county board prior to September 30 and the county board shall authorize a levy as approved by the residents for the year.

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

Sec. 2. This act becomes operative on July 1, 1998.

Sec. 3. Original section 77-3444, Reissue Revised Statutes of Nebraska, is repealed.