

AMENDMENTS TO LB 400

Introduced by Revenue

1 1. Strike the original sections and insert the following
2 new sections:

3 Section 1. Section 2-3225, Revised Statutes Cumulative
4 Supplement, 2010, is amended to read:

5 2-3225 (1)(a) Each district shall have the power and
6 authority to levy a tax of not to exceed four and one-half cents
7 on each one hundred dollars of taxable valuation annually on all of
8 the taxable property within such district unless a higher levy is
9 authorized pursuant to section 77-3444.

10 (b) Each district shall also have the power and authority
11 to levy a tax equal to the dollar amount by which its restricted
12 funds budgeted to administer and implement ground water management
13 activities and integrated management activities under the Nebraska
14 Ground Water Management and Protection Act exceed its restricted
15 funds budgeted to administer and implement ground water management
16 activities and integrated management activities for FY2003-04, not
17 to exceed one cent on each one hundred dollars of taxable valuation
18 annually on all of the taxable property within the district.

19 (c) In addition to the power and authority granted in
20 subdivisions (1)(a) and (b) of this section, each district located
21 in a river basin, subbasin, or reach that has been determined
22 to be fully appropriated pursuant to section 46-714 or designated
23 overappropriated pursuant to section 46-713 by the Department of

1 Natural Resources shall also have the power and authority to
2 levy a tax equal to the dollar amount by which its restricted
3 funds budgeted to administer and implement ground water management
4 activities and integrated management activities under the Nebraska
5 Ground Water Management and Protection Act exceed its restricted
6 funds budgeted to administer and implement ground water management
7 activities and integrated management activities for FY2005-06, not
8 to exceed three cents on each one hundred dollars of taxable
9 valuation on all of the taxable property within the district for
10 fiscal year 2006-07 and each fiscal year thereafter through fiscal
11 year ~~2011-12-2017-18~~.

12 (d) In addition to the power and authority granted in
13 subdivisions (a) through (c) of this subsection, a district with
14 jurisdiction that includes a river subject to an interstate compact
15 among three or more states and that also includes one or more
16 irrigation districts within the compact river basin may annually
17 levy a tax not to exceed ten cents per one hundred dollars of
18 taxable valuation of all taxable property in the district. The
19 proceeds of such tax may be used for the payment of principal
20 and interest on bonds and refunding bonds issued pursuant to
21 section 2-3226.01 or for the repayment of financial assistance
22 received by the district pursuant to section 2-3226.07. Such levy
23 is not includable in the computation of other limitations upon the
24 district's tax levy.

25 (2) The proceeds of the tax levies authorized in
26 subdivisions (1)(a) through (c) of this section shall be used,
27 together with any other funds which the district may receive from

1 any source, for the operation of the district. When adopted by the
2 board, the tax levies authorized in subdivisions (1)(a) through (d)
3 of this section shall be certified by the secretary to the county
4 clerk of each county which in whole or in part is included within
5 the district. Such levy shall be handled by the counties in the
6 same manner as other levies, and proceeds shall be remitted to the
7 district treasurer. Such levy shall not be considered a part of the
8 general county levy and shall not be considered in connection with
9 any limitation on levies of such counties.

10 Sec. 2. Section 77-3442, Revised Statutes Cumulative
11 Supplement, 2010, is amended to read:

12 77-3442 (1) Property tax levies for the support of local
13 governments for fiscal years beginning on or after July 1, 1998,
14 shall be limited to the amounts set forth in this section except as
15 provided in section 77-3444.

16 (2)(a) Except as provided in subdivision (2)(e) of this
17 section, school districts and multiple-district school systems,
18 except learning communities and school districts that are members
19 of learning communities, may levy a maximum levy of one dollar and
20 five cents per one hundred dollars of taxable valuation of property
21 subject to the levy.

22 (b) For each fiscal year, learning communities may levy
23 a maximum levy for the general fund budgets of member school
24 districts of ninety-five cents per one hundred dollars of taxable
25 valuation of property subject to the levy. The proceeds from the
26 levy pursuant to this subdivision shall be distributed pursuant to
27 section 79-1073.

1 (c) Except as provided in subdivision (2)(e) of this
2 section, for each fiscal year, school districts that are members
3 of learning communities may levy for purposes of such districts'
4 general fund budget and special building funds a maximum combined
5 levy of the difference of one dollar and five cents on each one
6 hundred dollars of taxable property subject to the levy minus
7 the learning community levies pursuant to subdivisions (2)(b) and
8 (2)(g) of this section for such learning community.

9 (d) Excluded from the limitations in subdivisions (2)(a)
10 and (2)(c) of this section are amounts levied to pay for
11 sums agreed to be paid by a school district to certificated
12 employees in exchange for a voluntary termination of employment
13 and amounts levied to pay for special building funds and sinking
14 funds established for projects commenced prior to April 1, 1996,
15 for construction, expansion, or alteration of school district
16 buildings. For purposes of this subsection, commenced means any
17 action taken by the school board on the record which commits
18 the board to expend district funds in planning, constructing, or
19 carrying out the project.

20 (e) Federal aid school districts may exceed the maximum
21 levy prescribed by subdivision (2)(a) or (2)(c) of this section
22 only to the extent necessary to qualify to receive federal aid
23 pursuant to Title VIII of Public Law 103-382, as such title existed
24 on September 1, 2001. For purposes of this subdivision, federal
25 aid school district means any school district which receives ten
26 percent or more of the revenue for its general fund budget from
27 federal government sources pursuant to Title VIII of Public Law

1 103-382, as such title existed on September 1, 2001.

2 (f) For school fiscal year 2002-03 through school fiscal
3 year 2007-08, school districts and multiple-district school systems
4 may, upon a three-fourths majority vote of the school board of
5 the school district, the board of the unified system, or the
6 school board of the high school district of the multiple-district
7 school system that is not a unified system, exceed the maximum
8 levy prescribed by subdivision (2)(a) of this section in an amount
9 equal to the net difference between the amount of state aid that
10 would have been provided under the Tax Equity and Educational
11 Opportunities Support Act without the temporary aid adjustment
12 factor as defined in section 79-1003 for the ensuing school fiscal
13 year for the school district or multiple-district school system
14 and the amount provided with the temporary aid adjustment factor.
15 The State Department of Education shall certify to the school
16 districts and multiple-district school systems the amount by which
17 the maximum levy may be exceeded for the next school fiscal year
18 pursuant to this subdivision (f) of this subsection on or before
19 February 15 for school fiscal years 2004-05 through 2007-08.

20 (g) For each fiscal year, learning communities may levy a
21 maximum levy of two cents on each one hundred dollars of taxable
22 property subject to the levy for special building funds for member
23 school districts. The proceeds from the levy pursuant to this
24 subdivision shall be distributed pursuant to section 79-1073.01.

25 (h) For each fiscal year, learning communities may levy
26 a maximum levy of two cents on each one hundred dollars of
27 taxable property subject to the levy for elementary learning center

1 facility leases, for remodeling of leased elementary learning
2 center facilities, and for up to fifty percent of the estimated
3 cost for focus school or program capital projects approved by
4 the learning community coordinating council pursuant to section
5 79-2111.

6 (i) For each fiscal year, learning communities may levy
7 a maximum levy of one cent on each one hundred dollars of
8 taxable property subject to the levy for elementary learning center
9 employees, for contracts with other entities or individuals who
10 are not employees of the learning community for elementary learning
11 center programs and services, and for pilot projects, except that
12 no more than ten percent of such levy may be used for elementary
13 learning center employees.

14 (3) (a) For fiscal years prior to fiscal year 2010-11,
15 community colleges may levy a maximum levy calculated pursuant to
16 the Community College Foundation and Equalization Aid Act on each
17 one hundred dollars of taxable property subject to the levy.

18 (b) For fiscal year 2010-11 and each fiscal year
19 thereafter, in lieu of the calculation of a maximum levy
20 for operating expenditures pursuant to the Community College
21 Foundation and Equalization Aid Act, community colleges may levy a
22 maximum of ten and one-quarter cents per one hundred dollars of
23 taxable valuation of property subject to the levy for operating
24 expenditures and may also levy the additional levies provided in
25 subsection (2) of section 85-1517.

26 (4) (a) Natural resources districts may levy a maximum
27 levy of four and one-half cents per one hundred dollars of taxable

1 valuation of property subject to the levy.

2 (b) Natural resources districts shall also have the power
3 and authority to levy a tax equal to the dollar amount by which
4 their restricted funds budgeted to administer and implement ground
5 water management activities and integrated management activities
6 under the Nebraska Ground Water Management and Protection Act
7 exceed their restricted funds budgeted to administer and implement
8 ground water management activities and integrated management
9 activities for FY2003-04, not to exceed one cent on each one
10 hundred dollars of taxable valuation annually on all of the taxable
11 property within the district.

12 (c) In addition, natural resources districts located in
13 a river basin, subbasin, or reach that has been determined to
14 be fully appropriated pursuant to section 46-714 or designated
15 as overappropriated pursuant to section 46-713 by the Department
16 of Natural Resources shall also have the power and authority to
17 levy a tax equal to the dollar amount by which their restricted
18 funds budgeted to administer and implement ground water management
19 activities and integrated management activities under the Nebraska
20 Ground Water Management and Protection Act exceed their restricted
21 funds budgeted to administer and implement ground water management
22 activities and integrated management activities for FY2005-06, not
23 to exceed three cents on each one hundred dollars of taxable
24 valuation on all of the taxable property within the district for
25 fiscal year 2006-07 and each fiscal year thereafter through fiscal
26 year ~~2011-12-2017-18~~.

27 (5) Any educational service unit authorized to levy a

1 property tax pursuant to section 79-1225 may levy a maximum levy of
2 one and one-half cents per one hundred dollars of taxable valuation
3 of property subject to the levy.

4 (6) (a) Incorporated cities and villages which are not
5 within the boundaries of a municipal county may levy a maximum levy
6 of forty-five cents per one hundred dollars of taxable valuation
7 of property subject to the levy plus an additional five cents per
8 one hundred dollars of taxable valuation to provide financing for
9 the municipality's share of revenue required under an agreement
10 or agreements executed pursuant to the Interlocal Cooperation Act
11 or the Joint Public Agency Act. The maximum levy shall include
12 amounts levied to pay for sums to support a library pursuant
13 to section 51-201, museum pursuant to section 51-501, visiting
14 community nurse, home health nurse, or home health agency pursuant
15 to section 71-1637, or statue, memorial, or monument pursuant to
16 section 80-202.

17 (b) Incorporated cities and villages which are within the
18 boundaries of a municipal county may levy a maximum levy of ninety
19 cents per one hundred dollars of taxable valuation of property
20 subject to the levy. The maximum levy shall include amounts paid
21 to a municipal county for county services, amounts levied to pay
22 for sums to support a library pursuant to section 51-201, a museum
23 pursuant to section 51-501, a visiting community nurse, home health
24 nurse, or home health agency pursuant to section 71-1637, or a
25 statue, memorial, or monument pursuant to section 80-202.

26 (7) Sanitary and improvement districts which have been in
27 existence for more than five years may levy a maximum levy of forty

1 cents per one hundred dollars of taxable valuation of property
2 subject to the levy, and sanitary and improvement districts which
3 have been in existence for five years or less shall not have
4 a maximum levy. Unconsolidated sanitary and improvement districts
5 which have been in existence for more than five years and are
6 located in a municipal county may levy a maximum of eighty-five
7 cents per hundred dollars of taxable valuation of property subject
8 to the levy.

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

1 hundred dollars of valuation authorized for support of an agreement
2 or agreements to be levied by the political subdivision for the
3 purpose of supporting that political subdivision's share of revenue
4 required under an agreement or agreements executed pursuant to the
5 Interlocal Cooperation Act or the Joint Public Agency Act. If an
6 allocation by a county would cause another county to exceed its
7 levy authority under this section, the second county may exceed
8 the levy authority in order to levy the amount allocated. Property
9 tax levies for costs of reassumption of the assessment function
10 pursuant to section 77-1340 or 77-1340.04 are not included in the
11 levy limits established in this subsection for fiscal years 2010-11
12 through 2013-14.

13 (9) Municipal counties may levy or authorize a maximum
14 levy of one dollar per one hundred dollars of taxable valuation
15 of property subject to the levy. The municipal county may allocate
16 levy authority to any political subdivision or entity subject to
17 allocation under section 77-3443.

18 (10) Property tax levies for judgments, except judgments
19 or orders from the Commission of Industrial Relations, obtained
20 against a political subdivision which require or obligate a
21 political subdivision to pay such judgment, to the extent such
22 judgment is not paid by liability insurance coverage of a
23 political subdivision, for preexisting lease-purchase contracts
24 approved prior to July 1, 1998, for bonded indebtedness approved
25 according to law and secured by a levy on property except as
26 provided in section 44-4317 for bonded indebtedness issued by
27 educational service units and school districts, and for payments by

1 a public airport to retire interest-free loans from the Department
2 of Aeronautics in lieu of bonded indebtedness at a lower cost to
3 the public airport are not included in the levy limits established
4 by this section.

5 (11) The limitations on tax levies provided in this
6 section are to include all other general or special levies
7 provided by law. Notwithstanding other provisions of law, the
8 only exceptions to the limits in this section are those provided by
9 or authorized by sections 77-3442 to 77-3444.

10 (12) Tax levies in excess of the limitations in this
11 section shall be considered unauthorized levies under section
12 77-1606 unless approved under section 77-3444.

13 (13) For purposes of sections 77-3442 to 77-3444,
14 political subdivision means a political subdivision of this state
15 and a county agricultural society.

16 (14) For school districts that file a binding resolution
17 on or before May 9, 2008, with the county assessors, county clerks,
18 and county treasurers for all counties in which the school district
19 has territory pursuant to subsection (7) of section 79-458, if the
20 combined levies, except levies for bonded indebtedness approved by
21 the voters of the school district and levies for the refinancing
22 of such bonded indebtedness, are in excess of the greater of (a)
23 one dollar and twenty cents per one hundred dollars of taxable
24 valuation of property subject to the levy or (b) the maximum
25 levy authorized by a vote pursuant to section 77-3444, all school
26 district levies, except levies for bonded indebtedness approved by
27 the voters of the school district and levies for the refinancing of

1 such bonded indebtedness, shall be considered unauthorized levies
2 under section 77-1606.

3 Sec. 3. Original sections 2-3225 and 77-3442, Revised
4 Statutes Cumulative Supplement, 2010, are repealed.