

AMENDMENTS TO LB409

(Amendments to Standing Committee amendments, AM955)

Introduced by Kolowski, 31.

1 1. Insert the following new section:

2 Section 1. Section 77-3442, Revised Statutes Cumulative Supplement,
3 2016, is amended to read:

4 77-3442 (1) Property tax levies for the support of local governments
5 for fiscal years beginning on or after July 1, 1998, shall be limited to
6 the amounts set forth in this section except as provided in section
7 77-3444.

8 (2)(a) Except as provided in subdivisions (2)(b), ~~and~~ (2)(e), and
9 (2)(h) of this section, school districts and multiple-district school
10 systems may levy a maximum levy of one dollar and five cents per one
11 hundred dollars of taxable valuation of property subject to the levy.

12 (b) For each fiscal year prior to fiscal year 2017-18, learning
13 communities may levy a maximum levy for the general fund budgets of
14 member school districts of ninety-five cents per one hundred dollars of
15 taxable valuation of property subject to the levy. The proceeds from the
16 levy pursuant to this subdivision shall be distributed pursuant to
17 section 79-1073.

18 (c) Except as provided in subdivision (2)(e) of this section, for
19 each fiscal year prior to fiscal year 2017-18, school districts that are
20 members of learning communities may levy for purposes of such districts'
21 general fund budget and special building funds a maximum combined levy of
22 the difference of one dollar and five cents on each one hundred dollars
23 of taxable property subject to the levy minus the learning community levy
24 pursuant to subdivision (2)(b) of this section for such learning
25 community.

26 (d) Excluded from the limitations in subdivisions (2)(a) and (2)(c)

1 of this section are amounts levied to pay for sums agreed to be paid by a
2 school district to certificated employees in exchange for a voluntary
3 termination of employment, amounts levied in compliance with sections
4 79-10,110 and 79-10,110.02, and amounts levied to pay for special
5 building funds and sinking funds established for projects commenced prior
6 to April 1, 1996, for construction, expansion, or alteration of school
7 district buildings. For purposes of this subsection, commenced means any
8 action taken by the school board on the record which commits the board to
9 expend district funds in planning, constructing, or carrying out the
10 project.

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

19 (f) For each fiscal year, learning communities may levy a maximum
20 levy of one-half cent on each one hundred dollars of taxable property
21 subject to the levy for elementary learning center facility leases, for
22 remodeling of leased elementary learning center facilities, and for up to
23 fifty percent of the estimated cost for focus school or program capital
24 projects approved by the learning community coordinating council pursuant
25 to section 79-2111.

26 (g) For each fiscal year, learning communities may levy a maximum
27 levy of one and one-half cents on each one hundred dollars of taxable
28 property subject to the levy for early childhood education programs for
29 children in poverty, for elementary learning center employees, for
30 contracts with other entities or individuals who are not employees of the
31 learning community for elementary learning center programs and services,

1 and for pilot projects, except that no more than ten percent of such levy
2 may be used for elementary learning center employees.

3 (h) For school fiscal years 2017-18 and 2018-19, school districts
4 may, with the approval of the school board of such school district by a
5 three-fourths majority vote of such school board, exceed the maximum levy
6 prescribed in subdivision (2)(a) of this section by the amount necessary
7 to raise a dollar amount equal to the difference between the state aid
8 certified pursuant to section 79-1022 for such school fiscal year and the
9 state aid that would have been certified if the provisions of section
10 77-3446 and the Tax Equity and Educational Opportunities Support Act as
11 they existed on January 1, 2017, had remained unchanged for such school
12 fiscal year, not to exceed three cents per one hundred dollars of taxable
13 valuation of property subject to the levy.

14 (i) For purposes of subsection (2) of this section, the levy for a
15 fiscal year or a school fiscal year is the levy for the tax year that
16 includes the beginning of such fiscal year or school fiscal year.

17 (3) For each fiscal year, community college areas may levy the
18 levies provided in subdivisions (2)(a) through (c) of section 85-1517, in
19 accordance with the provisions of such subdivisions. A community college
20 area may exceed the levy provided in subdivision (2)(b) of section
21 85-1517 by the amount necessary to retire general obligation bonds
22 assumed by the community college area or issued pursuant to section
23 85-1515 according to the terms of such bonds or for any obligation
24 pursuant to section 85-1535 entered into prior to January 1, 1997.

25 (4)(a) Natural resources districts may levy a maximum levy of four
26 and one-half cents per one hundred dollars of taxable valuation of
27 property subject to the levy.

28 (b) Natural resources districts shall also have the power and
29 authority to levy a tax equal to the dollar amount by which their
30 restricted funds budgeted to administer and implement ground water
31 management activities and integrated management activities under the

1 Nebraska Ground Water Management and Protection Act exceed their
2 restricted funds budgeted to administer and implement ground water
3 management activities and integrated management activities for FY2003-04,
4 not to exceed one cent on each one hundred dollars of taxable valuation
5 annually on all of the taxable property within the district.

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

20 (5) Any educational service unit authorized to levy a property tax
21 pursuant to section 79-1225 may levy a maximum levy of one and one-half
22 cents per one hundred dollars of taxable valuation of property subject to
23 the levy.

24 (6)(a) Incorporated cities and villages which are not within the
25 boundaries of a municipal county may levy a maximum levy of forty-five
26 cents per one hundred dollars of taxable valuation of property subject to
27 the levy plus an additional five cents per one hundred dollars of taxable
28 valuation to provide financing for the municipality's share of revenue
29 required under an agreement or agreements executed pursuant to the
30 Interlocal Cooperation Act or the Joint Public Agency Act. The maximum
31 levy shall include amounts levied to pay for sums to support a library

1 pursuant to section 51-201, museum pursuant to section 51-501, visiting
2 community nurse, home health nurse, or home health agency pursuant to
3 section 71-1637, or statue, memorial, or monument pursuant to section
4 80-202.

5 (b) Incorporated cities and villages which are within the boundaries
6 of a municipal county may levy a maximum levy of ninety cents per one
7 hundred dollars of taxable valuation of property subject to the levy. The
8 maximum levy shall include amounts paid to a municipal county for county
9 services, amounts levied to pay for sums to support a library pursuant to
10 section 51-201, a museum pursuant to section 51-501, a visiting community
11 nurse, home health nurse, or home health agency pursuant to section
12 71-1637, or a statue, memorial, or monument pursuant to section 80-202.

13 (7) Sanitary and improvement districts which have been in existence
14 for more than five years may levy a maximum levy of forty cents per one
15 hundred dollars of taxable valuation of property subject to the levy, and
16 sanitary and improvement districts which have been in existence for five
17 years or less shall not have a maximum levy. Unconsolidated sanitary and
18 improvement districts which have been in existence for more than five
19 years and are located in a municipal county may levy a maximum of eighty-
20 five cents per hundred dollars of taxable valuation of property subject
21 to the levy.

22 (8) Counties may levy or authorize a maximum levy of fifty cents per
23 one hundred dollars of taxable valuation of property subject to the levy,
24 except that five cents per one hundred dollars of taxable valuation of
25 property subject to the levy may only be levied to provide financing for
26 the county's share of revenue required under an agreement or agreements
27 executed pursuant to the Interlocal Cooperation Act or the Joint Public
28 Agency Act. The maximum levy shall include amounts levied to pay for sums
29 to support a library pursuant to section 51-201 or museum pursuant to
30 section 51-501. The county may allocate up to fifteen cents of its
31 authority to other political subdivisions subject to allocation of

1 property tax authority under subsection (1) of section 77-3443 and not
2 specifically covered in this section to levy taxes as authorized by law
3 which do not collectively exceed fifteen cents per one hundred dollars of
4 taxable valuation on any parcel or item of taxable property. The county
5 may allocate to one or more other political subdivisions subject to
6 allocation of property tax authority by the county under subsection (1)
7 of section 77-3443 some or all of the county's five cents per one hundred
8 dollars of valuation authorized for support of an agreement or agreements
9 to be levied by the political subdivision for the purpose of supporting
10 that political subdivision's share of revenue required under an agreement
11 or agreements executed pursuant to the Interlocal Cooperation Act or the
12 Joint Public Agency Act. If an allocation by a county would cause another
13 county to exceed its levy authority under this section, the second county
14 may exceed the levy authority in order to levy the amount allocated.

15 (9) Municipal counties may levy or authorize a maximum levy of one
16 dollar per one hundred dollars of taxable valuation of property subject
17 to the levy. The municipal county may allocate levy authority to any
18 political subdivision or entity subject to allocation under section
19 77-3443.

20 (10) Beginning July 1, 2016, rural and suburban fire protection
21 districts may levy a maximum levy of ten and one-half cents per one
22 hundred dollars of taxable valuation of property subject to the levy if
23 (a) such district is located in a county that had a levy pursuant to
24 subsection (8) of this section in the previous year of at least forty
25 cents per one hundred dollars of taxable valuation of property subject to
26 the levy or (b) for any rural or suburban fire protection district that
27 had a levy request pursuant to section 77-3443 in the previous year, the
28 county board of the county in which the greatest portion of the valuation
29 of such district is located did not authorize any levy authority to such
30 district in the previous year.

31 (11) Property tax levies (a) for judgments, except judgments or

1 orders from the Commission of Industrial Relations, obtained against a
2 political subdivision which require or obligate a political subdivision
3 to pay such judgment, to the extent such judgment is not paid by
4 liability insurance coverage of a political subdivision, (b) for
5 preexisting lease-purchase contracts approved prior to July 1, 1998, (c)
6 for bonds as defined in section 10-134 approved according to law and
7 secured by a levy on property except as provided in section 44-4317 for
8 bonded indebtedness issued by educational service units and school
9 districts, and (d) for payments by a public airport to retire interest-
10 free loans from the Department of Aeronautics in lieu of bonded
11 indebtedness at a lower cost to the public airport are not included in
12 the levy limits established by this section.

13 (12) The limitations on tax levies provided in this section are to
14 include all other general or special levies provided by law.
15 Notwithstanding other provisions of law, the only exceptions to the
16 limits in this section are those provided by or authorized by sections
17 77-3442 to 77-3444.

18 (13) Tax levies in excess of the limitations in this section shall
19 be considered unauthorized levies under section 77-1606 unless approved
20 under section 77-3444.

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

24 (15) For school districts that file a binding resolution on or
25 before May 9, 2008, with the county assessors, county clerks, and county
26 treasurers for all counties in which the school district has territory
27 pursuant to subsection (7) of section 79-458, if the combined levies,
28 except levies for bonded indebtedness approved by the voters of the
29 school district and levies for the refinancing of such bonded
30 indebtedness, are in excess of the greater of (a) one dollar and twenty
31 cents per one hundred dollars of taxable valuation of property subject to

1 the levy or (b) the maximum levy authorized by a vote pursuant to section
2 77-3444, all school district levies, except levies for bonded
3 indebtedness approved by the voters of the school district and levies for
4 the refinancing of such bonded indebtedness, shall be considered
5 unauthorized levies under section 77-1606.

6 2. Renumber the remaining sections and correct the repealer
7 accordingly.