

E AND R AMENDMENTS TO LB 644

Introduced by McKinney, 11, Chairman Enrollment and Review

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

3 Section 1. Sections 1 to 5 of this act shall be known and may be
4 cited as the Property Tax Request Act.

5 Sec. 2. For purposes of the Property Tax Request Act, property tax
6 request means the total amount of property taxes requested to be raised
7 for a political subdivision through the levy imposed pursuant to section
8 77-1601.

9 Sec. 3. Section 77-1601.02, Revised Statutes Cumulative Supplement,
10 2020, is amended to read:

11 ~~77-1601.02~~ (1) If the annual assessment of property would result in
12 an increase in the total property taxes levied by a county, city, village
13 municipality, school district, learning community, sanitary and
14 improvement district, natural resources district, educational service
15 unit, or community college, as determined using the previous year's rate
16 of levy, such political subdivision's property tax request for the
17 current year shall be no more than its property tax request in the prior
18 year, and the political subdivision's rate of levy for the current year
19 shall be decreased accordingly when such rate is set by the county board
20 of equalization pursuant to section 77-1601. The governing body of the
21 political subdivision shall pass a resolution or ordinance to set the
22 amount of its property tax request after holding the public hearing
23 required in subsection (3) of this section. If the governing body of a
24 county, city, school district, or community college seeks to set its
25 property tax request at an amount that exceeds its property tax request
26 in the prior year, it may do so after complying with the requirements of
27 section 4 of this act. If the governing body of a village, learning

1 community, sanitary and improvement district, natural resources district,
2 or educational service unit ~~political subdivision~~ seeks to set its
3 property tax request at an amount that exceeds its property tax request
4 in the prior year, it may do so after holding the public hearing required
5 in subsection (3) of this section and by passing a resolution or
6 ordinance that complies with subsection (4) of this section.

7 (2) If the annual assessment of property would result in no change
8 or a decrease in the total property taxes levied by a county, city,
9 village municipality, school district, learning community, sanitary and
10 improvement district, natural resources district, educational service
11 unit, or community college, as determined using the previous year's rate
12 of levy, such political subdivision's property tax request for the
13 current year shall be no more than its property tax request in the prior
14 year, and the political subdivision's rate of levy for the current year
15 shall be adjusted accordingly when such rate is set by the county board
16 of equalization pursuant to section 77-1601. The governing body of the
17 political subdivision shall pass a resolution or ordinance to set the
18 amount of its property tax request after holding the public hearing
19 required in subsection (3) of this section. If the governing body of a
20 county, city, school district, or community college seeks to set its
21 property tax request at an amount that exceeds its property tax request
22 in the prior year, it may do so after complying with the requirements of
23 section 4 of this act. If the governing body of a village, learning
24 community, sanitary and improvement district, natural resources district,
25 or educational service unit ~~political subdivision~~ seeks to set its
26 property tax request at an amount that exceeds its property tax request
27 in the prior year, it may do so after holding the public hearing required
28 in subsection (3) of this section and by passing a resolution or
29 ordinance that complies with subsection (4) of this section.

30 (3) The resolution or ordinance required under this section shall
31 only be passed after a special public hearing called for such purpose is

1 held and after notice is published in a newspaper of general circulation
2 in the area of the political subdivision at least four calendar days
3 prior to the hearing. For purposes of such notice, the four calendar days
4 shall include the day of publication but not the day of hearing. If the
5 political subdivision's total operating budget, not including reserves,
6 does not exceed ten thousand dollars per year or twenty thousand dollars
7 per biennial period, the notice may be posted at the governing body's
8 principal headquarters. The hearing notice shall contain the following
9 information: The certified taxable valuation under section 13-509 for the
10 prior year, the certified taxable valuation under section 13-509 for the
11 current year, and the percentage increase or decrease in such valuations
12 from the prior year to the current year; the dollar amount of the prior
13 year's tax request and the property tax rate that was necessary to fund
14 that tax request; the property tax rate that would be necessary to fund
15 last year's tax request if applied to the current year's valuation; the
16 proposed dollar amount of the tax request for the current year and the
17 property tax rate that will be necessary to fund that tax request; the
18 percentage increase or decrease in the property tax rate from the prior
19 year to the current year; and the percentage increase or decrease in the
20 total operating budget from the prior year to the current year.

21 (4) In order for a village, learning community, sanitary and
22 improvement district, natural resources district, or educational service
23 unit to set its property tax request at an amount that exceeds its
24 property tax request in the prior year, the governing body of such
25 political subdivision shall pass an ordinance or resolution that
26 includes, but is not limited to, the following information: Any
27 resolution or ordinance setting a political subdivision's property tax
28 request at an amount that exceeds the political subdivision's property
29 tax request in the prior year shall include, but not be limited to, the
30 following information:

31 (a) The name of the political subdivision;

1 (b) The amount of the property tax request;

2 (c) The following statements:

3 (i) The total assessed value of property differs from last year's
4 total assessed value by percent;

5 (ii) The tax rate which would levy the same amount of property taxes
6 as last year, when multiplied by the new total assessed value of
7 property, would be \$..... per \$100 of assessed value;

8 (iii) The (name of political subdivision) proposes to adopt a
9 property tax request that will cause its tax rate to be \$..... per \$100
10 of assessed value; and

11 (iv) Based on the proposed property tax request and changes in other
12 revenue, the total operating budget of (name of political subdivision)
13 will exceed last year's by percent; and

14 (d) The record vote of the governing body in passing such resolution
15 or ordinance.

16 (5) Any resolution or ordinance setting a property tax request under
17 this section shall be certified and forwarded to the county clerk on or
18 before October ~~15~~ 13 of the year for which the tax request is to apply.

19 ~~(6) Any levy which is not in compliance with this section and~~
20 ~~section 77-1601 shall be construed as an unauthorized levy under section~~
21 ~~77-1606.~~

22 Sec. 4. (1) For purposes of this section, political subdivision
23 means any county, city, school district, or community college.

24 (2) A political subdivision may set its property tax request at an
25 amount that exceeds its property tax request in the prior year if:

26 (a) A public hearing is held and notice of such hearing is provided
27 in compliance with subsection (3) of this section; and

28 (b) The governing body of such political subdivision passes a
29 resolution or an ordinance that complies with subsection (4) of this
30 section.

31 (3)(a) Each political subdivision within a county that seeks to set

1 its property tax request at an amount that exceeds its property tax
2 request in the prior year shall participate in a joint public hearing. If
3 a political subdivision includes area in more than one county, the
4 political subdivision shall be deemed to be within the county in which
5 the political subdivision's principal headquarters are located. At such
6 hearing, there shall be no items on the agenda other than discussion and
7 action on each political subdivision's intent to approve a property tax
8 request that exceeds the political subdivision's property tax request in
9 the prior year.

10 (b) The joint hearing shall be held on or after August 20 and prior
11 to September 27 and before any of the participating political
12 subdivisions file their adopted budget statement pursuant to section
13 13-508.

14 (c) The joint public hearing shall be held after 6 p.m. on the
15 relevant date.

16 (d) At the joint public hearing, each political subdivision shall
17 give a brief presentation on the political subdivision's intent to
18 approve a property tax request that exceeds the political subdivision's
19 property tax request in the prior year and the effect of such request on
20 the political subdivision's budget. The presentation shall include:

21 (i) The name of the political subdivision;

22 (ii) The amount of the property tax request; and

23 (iii) The following statements:

24 (A) The total assessed value of property differs from last year's
25 total assessed value by percent;

26 (B) The tax rate which would levy the same amount of property taxes
27 as last year, when multiplied by the new total assessed value of
28 property, would be \$..... per \$100 of assessed value;

29 (C) The (name of political subdivision) proposes to adopt a property
30 tax request that will cause its tax rate to be \$..... per \$100 of
31 assessed value;

1 (D) Based on the proposed property tax request and changes in other
2 revenue, the total operating budget of (name of political subdivision)
3 will exceed last year's by percent; and

4 (E) To obtain more information regarding the increase in the
5 property tax request, citizens may contact the (name of political
6 subdivision) at (telephone number and email address of political
7 subdivision).

8 (e) At the joint public hearing, interested parties desiring to be
9 heard shall be given an opportunity to present oral testimony:

10 (i) Within reasonable time limits, which shall be no less than three
11 minutes; and

12 (ii) Without unreasonable restriction on the number of individuals
13 allowed to make public comment.

14 (f) Notice of the joint public hearing shall be provided:

15 (i) By sending a postcard to all affected property taxpayers. The
16 postcard shall be sent to the name and address to which the property tax
17 statement is mailed; and

18 (ii) By posting notice of the hearing on the main page of the
19 relevant county's web site.

20 (g) The county shall mail the postcards required in this subsection.
21 The cost of mailing the postcards shall be divided among the political
22 subdivisions participating in the joint public hearing.

23 (h) The postcard sent by the county under this subsection and the
24 notice posted on the county's web site shall include the date, time, and
25 location for the public hearing, a listing of and telephone number for
26 each political subdivision that will be participating in the public
27 hearing, and the amount of each participating political subdivision's
28 property tax request. The notice shall also contain the following
29 information:

30 (i) The following words in capitalized type at the top of the
31 postcard or notice: NOTICE OF PROPOSED TAX INCREASE;

1 (ii) The name of the county that will hold the joint public hearing,
2 which shall appear directly underneath the capitalized words described in
3 subdivision (3)(h)(i) of this section;

4 (iii) The following statement: The following political subdivisions
5 are proposing a revenue increase as a result of property taxes in (insert
6 current tax year). This notice contains estimates of the tax on your
7 property and the proposed tax increase on your property as a result of
8 this revenue increase. These estimates are calculated on the basis of the
9 proposed (insert current tax year) data. The actual tax on your property
10 and tax increase on your property may vary from these estimates.

11 (iv) The parcel number for the property;

12 (v) The name of the property owner and the address of the property;

13 (vi) The property's assessed value in the previous tax year;

14 (vii) The amount of property taxes due in the previous tax year for
15 each participating political subdivision;

16 (viii) The property's assessed value for the current tax year;

17 (ix) The amount of property taxes due for the current tax year for
18 each participating political subdivision;

19 (x) The change in the amount of property taxes due for each
20 participating political subdivision from the previous tax year to the
21 current tax year; and

22 (xi) The following statement: To obtain more information regarding
23 the tax increase, citizens may contact the political subdivision at the
24 telephone number provided in this notice.

25 (4) Any resolution or ordinance setting a political subdivision's
26 property tax request at an amount that exceeds the political
27 subdivision's property tax request in the prior year shall include, but
28 not be limited to, the following information:

29 (a) The name of the political subdivision;

30 (b) The amount of the property tax request;

31 (c) The following statements:

1 (i) The total assessed value of property differs from last year's
2 total assessed value by percent;

3 (ii) The tax rate which would levy the same amount of property taxes
4 as last year, when multiplied by the new total assessed value of
5 property, would be \$..... per \$100 of assessed value;

6 (iii) The (name of political subdivision) proposes to adopt a
7 property tax request that will cause its tax rate to be \$..... per \$100
8 of assessed value; and

9 (iv) Based on the proposed property tax request and changes in other
10 revenue, the total operating budget of (name of political subdivision)
11 will exceed last year's by percent; and

12 (d) The record vote of the governing body in passing such resolution
13 or ordinance.

14 (5) Any resolution or ordinance setting a property tax request under
15 this section shall be certified and forwarded to the county clerk on or
16 before October 15 of the year for which the tax request is to apply.

17 Sec. 5. Any levy which is not in compliance with the Property Tax
18 Request Act and section 77-1601 shall be construed as an unauthorized
19 levy under section 77-1606.

20 Sec. 6. Section 13-508, Revised Statutes Cumulative Supplement,
21 2020, is amended to read:

22 13-508 (1) After publication and hearing thereon and within the time
23 prescribed by law, each governing body shall file with and certify to the
24 levying board or boards on or before September ~~27~~ 20 of each year or
25 September ~~27~~ 20 of the final year of a biennial period and file with the
26 auditor a copy of the adopted budget statement which complies with
27 sections 13-518 to 13-522 or 79-1023 to 79-1030, together with the amount
28 of the tax required to fund the adopted budget, setting out separately
29 (a) the amount to be levied for the payment of principal or interest on
30 bonds issued by the governing body and (b) the amount to be levied for
31 all other purposes. Proof of publication shall be attached to the

1 statements. For fiscal years prior to fiscal year 2017-18, learning
2 communities shall also file a copy of such adopted budget statement with
3 member school districts on or before September 1 of each year. If the
4 prime rate published by the Federal Reserve Board is ten percent or more
5 at the time of the filing and certification required under this
6 subsection, the governing body, in certifying the amount required, may
7 make allowance for delinquent taxes not exceeding five percent of the
8 amount required plus the actual percentage of delinquent taxes for the
9 preceding tax year or biennial period and for the amount of estimated tax
10 loss from any pending or anticipated litigation which involves taxation
11 and in which tax collections have been or can be withheld or escrowed by
12 court order. For purposes of this section, anticipated litigation shall
13 be limited to the anticipation of an action being filed by a taxpayer who
14 or which filed a similar action for the preceding year or biennial period
15 which is still pending. Except for such allowances, a governing body
16 shall not certify an amount of tax more than one percent greater or
17 lesser than the amount determined under section 13-505.

18 (2) Each governing body shall use the certified taxable values as
19 provided by the county assessor pursuant to section 13-509 for the
20 current year in setting or certifying the levy. Each governing body may
21 designate one of its members to perform any duty or responsibility
22 required of such body by this section.

23 Sec. 7. Section 13-513, Revised Statutes Cumulative Supplement,
24 2020, is amended to read:

25 13-513 (1) The auditor shall, on or before August 1 each year,
26 request information from each governing body in a form prescribed by the
27 auditor regarding (a) trade names, corporate names, or other business
28 names under which the governing body operates and (b) agreements to which
29 the governing body is a party under the Interlocal Cooperation Act and
30 the Joint Public Agency Act. Each governing body shall provide such
31 information to the auditor on or before September 27 20.

1 (2) Information requested pursuant to this section that is not
2 received by the auditor on or before September 27 ~~20~~ shall be delinquent.
3 The auditor shall notify the political subdivision by facsimile
4 transmission, email, or first-class mail of such delinquency. Beginning
5 on the day that such notification is sent, the auditor may assess the
6 political subdivision a late fee of twenty dollars per day for each
7 calendar day the requested information remains delinquent. The total late
8 fee assessed to a political subdivision under this section shall not
9 exceed two thousand dollars per delinquency.

10 (3) The auditor shall remit to the State Treasurer for credit to the
11 Auditor of Public Accounts Cash Fund a remedial fee sufficient to
12 reimburse the direct costs of administering and enforcing this section,
13 but such remedial fee shall not exceed one hundred dollars from any late
14 fee received under this section. The auditor shall remit any late fee
15 amount in excess of one hundred dollars received under this section to
16 the State Treasurer to be distributed in accordance with Article VII,
17 section 5, of the Constitution of Nebraska.

18 (4) If a political subdivision fails to provide the information
19 requested under this section on or before September 27 ~~20~~, the auditor
20 may, at his or her discretion, audit such political subdivision. The
21 expense of such audit shall be paid by the political subdivision.

22 Sec. 8. Section 14-1821, Reissue Revised Statutes of Nebraska, is
23 amended to read:

24 14-1821 To assist in the defraying of all character of expense of
25 the authority and to such extent as in its discretion and judgment may be
26 necessary, the board shall annually certify a tax request for the fiscal
27 year commencing on the following January 1. Such tax request shall not
28 exceed in any one year ten cents on each one hundred dollars on the
29 taxable value of the taxable property in the city of the metropolitan
30 class or taxable property in any county in which such city is located,
31 adjacent county, or city or village located within such counties served

1 by the authority. The board shall by resolution, on or before September
2 27 ~~20~~ of each year, certify such tax request to the city council of such
3 city and the governing board of any county in which such city is located,
4 adjacent county, or city or village located within such counties served
5 by the authority. Such county, city, or village is hereby authorized to
6 cause such tax to be levied and to be collected as are other taxes by the
7 treasurer of such city or village or county treasurer and paid over by
8 him or her to the treasurer of such board subject to the order of such
9 board and subject to section 77-3443. If in any year the full amount so
10 certified and collected is not needed for the current purposes of such
11 authority, the balance shall be credited to reserves of such authority to
12 be used for acquisition of necessary property and equipment.

13 Sec. 9. Section 18-822, Revised Statutes Cumulative Supplement,
14 2020, is amended to read:

15 18-822 (1) To assist in defraying the expenses of a regional
16 metropolitan transit authority, and to such extent as in its discretion
17 and judgment may be necessary, the board shall annually certify a tax
18 levy for the fiscal year commencing on the following January 1. Such levy
19 shall not exceed in any one year ten cents on each one hundred dollars on
20 the taxable value of the taxable property that at the time of the levy is
21 located in or during the ensuing fiscal year will be located in any
22 municipality in which such authority shall be deemed to have operating
23 jurisdiction pursuant to section 18-804.

24 (2) The board shall by resolution, on or before September 27 ~~20~~ of
25 each year, certify such tax levy to the county assessor of the county or
26 counties in which the authority operates. If in any year the full amount
27 so certified and collected is not needed for the current purposes of such
28 authority, the balance shall be credited to the operating fund of such
29 authority and, as the board in its discretion deems convenient, to other
30 reserve funds of such authority.

31 Sec. 10. Section 18-2107, Revised Statutes Cumulative Supplement,

1 2020, is amended to read:

2 18-2107 An authority shall constitute a public body corporate and
3 politic, exercising public and essential governmental functions and
4 having all the powers necessary or convenient to carry out and effectuate
5 the purposes and provisions of the Community Development Law, including
6 the power:

7 (1) To sue and to be sued; to have a seal and to alter the same at
8 pleasure; to have perpetual succession; to make and execute contracts and
9 other instruments necessary or convenient to the exercise of the powers
10 of the authority; and to make and from time to time amend and repeal
11 bylaws, rules, and regulations not inconsistent with the Community
12 Development Law;

13 (2) To prepare or cause to be prepared and recommend redevelopment
14 plans to the governing body of the city and to undertake and carry out
15 redevelopment projects within its area of operation;

16 (3) To arrange or contract for the furnishing or repair, by any
17 person or agency, public or private, of services, privileges, works,
18 streets, roads, public utilities, or other facilities for or in
19 connection with a redevelopment project; and, notwithstanding anything to
20 the contrary contained in the Community Development Law or any other
21 provision of law, to agree to any conditions that it may deem reasonable
22 and appropriate attached to federal financial assistance and imposed
23 pursuant to federal law relating to the determination of prevailing
24 salaries or wages or compliance with labor standards, in the undertaking
25 or carrying out of a redevelopment project, and to include in any
26 contract let in connection with such a project provisions to fulfill such
27 federally imposed conditions as it may deem reasonable and appropriate;

28 (4) Within its area of operation, to purchase, lease, obtain options
29 upon, or acquire by gift, grant, bequest, devise, eminent domain, or
30 otherwise any real or personal property or any interest therein, together
31 with any improvements thereon, necessary or incidental to a redevelopment

1 project; to hold, improve, clear, or prepare for redevelopment any such
2 property; to sell, lease for a term not exceeding ninety-nine years,
3 exchange, transfer, assign, subdivide, retain for its own use, mortgage,
4 pledge, hypothecate, or otherwise encumber or dispose of any real or
5 personal property or any interest therein; to enter into contracts with
6 redevelopers of property containing covenants, restrictions, and
7 conditions regarding the use of such property for residential,
8 commercial, industrial, or recreational purposes or for public purposes
9 in accordance with the redevelopment plan and such other covenants,
10 restrictions, and conditions as the authority may deem necessary to
11 prevent a recurrence of substandard and blighted areas or to effectuate
12 the purposes of the Community Development Law; to make any of the
13 covenants, restrictions, or conditions of the foregoing contracts
14 covenants running with the land and to provide appropriate remedies for
15 any breach of any such covenants or conditions, including the right in
16 the authority to terminate such contracts and any interest in the
17 property created pursuant thereto; to borrow money, issue bonds, and
18 provide security for loans or bonds; to establish a revolving loan fund;
19 to insure or provide for the insurance of any real or personal property
20 or the operation of the authority against any risks or hazards, including
21 the power to pay premiums on any such insurance; to enter into any
22 contracts necessary to effectuate the purposes of the Community
23 Development Law; and to provide grants, loans, or other means of
24 financing to public or private parties in order to accomplish the
25 rehabilitation or redevelopment in accordance with a redevelopment plan,
26 except that the proceeds from indebtedness incurred for the purpose of
27 financing a redevelopment project that includes the division of taxes as
28 provided in section 18-2147 shall not be used to establish a revolving
29 loan fund. No statutory provision with respect to the acquisition,
30 clearance, or disposition of property by other public bodies shall
31 restrict an authority exercising powers hereunder, in such functions,

1 unless the Legislature shall specifically so state;

2 (5) To invest any funds held in reserves or sinking funds or any
3 funds not required for immediate disbursement in property or securities
4 in which savings banks or other banks may legally invest funds subject to
5 their control; and to redeem its bonds at the redemption price
6 established therein or to purchase its bonds at less than redemption
7 price, and such bonds redeemed or purchased shall be canceled;

8 (6) To borrow money and to apply for and accept advances, loans,
9 grants, contributions, and any other form of financial assistance from
10 the federal government, from the state, county, municipality, or other
11 public body, or from any sources, public or private, including charitable
12 funds, foundations, corporations, trusts, or bequests, for purposes of
13 the Community Development Law, to give such security as may be required,
14 and to enter into and carry out contracts in connection therewith; and
15 notwithstanding any other provision of law, to include in any contract
16 for financial assistance with the federal government for a redevelopment
17 project such conditions imposed pursuant to federal law as the authority
18 may deem reasonable and appropriate and which are not inconsistent with
19 the purposes of the Community Development Law;

20 (7) Acting through one or more members of an authority or other
21 persons designated by the authority, to conduct examinations and
22 investigations and to hear testimony and take proof under oath at public
23 or private hearings on any matter material for its information; to
24 administer oaths and to issue commissions for the examination of
25 witnesses who are outside of the state or unable to attend before the
26 authority or excused from attendance; and to make available to
27 appropriate agencies or public officials, including those charged with
28 the duty of abating or requiring the correction of nuisances or like
29 conditions, demolishing unsafe or insanitary structures, or eliminating
30 conditions of blight within its area of operation, its findings and
31 recommendations with regard to any building or property where conditions

1 exist which are dangerous to the public health, safety, morals, or
2 welfare;

3 (8) Within its area of operation, to make or have made all surveys,
4 appraisals, studies, and plans, but not including the preparation of a
5 general plan for the community, necessary to the carrying out of the
6 purposes of the Community Development Law and to contract or cooperate
7 with any and all persons or agencies, public or private, in the making
8 and carrying out of such surveys, appraisals, studies, and plans;

9 (9) To prepare plans and provide reasonable assistance for the
10 relocation of families, business concerns, and others displaced from a
11 redevelopment project area to permit the carrying out of the
12 redevelopment project to the extent essential for acquiring possession of
13 and clearing such area or parts thereof; and to make relocation payments
14 to or with respect to such persons for moving expenses and losses of
15 property for which reimbursement or compensation is not otherwise made,
16 including the making of such payments financed by the federal government;

17 (10) To make such expenditures as may be necessary to carry out the
18 purposes of the Community Development Law; and to make expenditures from
19 funds obtained from the federal government without regard to any other
20 laws pertaining to the making and approval of appropriations and
21 expenditures;

22 (11) To certify on or before September 27 ~~20~~ of each year to the
23 governing body of the city the amount of tax to be levied for the
24 succeeding fiscal year for community redevelopment purposes, not to
25 exceed two and six-tenths cents on each one hundred dollars upon the
26 taxable value of the taxable property in such city, which levy is subject
27 to allocation under section 77-3443 on and after July 1, 1998. The
28 governing body shall levy and collect the taxes so certified at the same
29 time and in the same manner as other city taxes are levied and collected,
30 and the proceeds of such taxes, when due and as collected, shall be set
31 aside and deposited in the special account or accounts in which other

1 revenue of the authority is deposited. Such proceeds shall be employed to
2 assist in the defraying of any expenses of redevelopment plans and
3 projects, including the payment of principal and interest on any bonds
4 issued to pay the costs of any such plans and projects;

5 (12) To exercise all or any part or combination of powers granted in
6 this section;

7 (13) To plan, undertake, and carry out neighborhood development
8 programs consisting of redevelopment project undertakings and activities
9 in one or more community redevelopment areas which are planned and
10 carried out on the basis of annual increments in accordance with the
11 Community Development Law for planning and carrying out redevelopment
12 projects;

13 (14) To agree with the governing body of the city for the imposition
14 of an occupation tax for an enhanced employment area; and

15 (15) To demolish any structure determined by the governing body of
16 the city to be unsafe or unfit for human occupancy in accordance with
17 section 18-1722.01.

18 Sec. 11. Section 23-909, Reissue Revised Statutes of Nebraska, is
19 amended to read:

20 23-909 On or before September 27 ~~20~~ of each year, the county board
21 shall adopt the budget and appropriate the several amounts specified in
22 the budget for the several departments, offices, activities, and funds of
23 the county for the period to which the budget applies as provided
24 hereinbefore.

25 Sec. 12. Section 23-3552, Reissue Revised Statutes of Nebraska, is
26 amended to read:

27 23-3552 (1) The board of directors may, after the adoption of the
28 budget statement, levy and collect an annual tax which the district
29 requires under the adopted budget statement to be received from taxation
30 for the ensuing fiscal year not to exceed three and five-tenths cents on
31 each one hundred dollars of the taxable value of the taxable property

1 within such district. On and after July 1, 1998, the tax levy provided in
2 this subsection is subject to section 77-3443.

3 (2) In addition to the levy authorized in subsection (1) of this
4 section, the board of directors of a hospital district may authorize an
5 additional annual tax not to exceed three and five-tenths cents on each
6 one hundred dollars of the taxable value of the taxable property within
7 such district. On and after July 1, 1998, the tax levy provided in this
8 subsection is subject to section 77-3443. Such tax shall not be
9 authorized until the question of such additional tax has been submitted
10 to the qualified electors of the district at a primary or general
11 election or a special election called for that purpose and a majority of
12 those voting approve the additional tax. Notice of the time and place of
13 the special election shall be given by publication at least once each
14 week in a legal newspaper of general circulation in the district for
15 three successive weeks immediately preceding such election.

16 (3) Until July 1, 1998, the taxes authorized by subsections (1) and
17 (2) of this section shall not be included within the levy limitations for
18 general county purposes prescribed in section 23-119 or Article VIII,
19 section 5, of the Constitution of Nebraska. On and after July 1, 1998,
20 the taxes authorized by subsections (1) and (2) of this section shall not
21 be included within the levy limitations for general county purposes
22 prescribed in section 77-3442 or Article VIII, section 5, of the
23 Constitution of Nebraska. On and after July 1, 1998, for purposes of
24 section 77-3443, the county board of each of the counties having land
25 embraced within the district shall approve the tax levy.

26 (4) The taxes authorized by subsections (1) and (2) of this section
27 shall not be used to support or supplement the operations of health care
28 services or facilities located outside the geographic boundaries of the
29 district.

30 (5) The board shall annually, on or before September 27 ~~20~~, certify
31 the taxes authorized by this section to the county clerk of each of the

1 counties having land embraced within such district. The county clerk
2 shall extend such levies on the tax list, and the county treasurer shall
3 collect the tax in the same manner as county taxes and shall remit the
4 taxes collected to the county treasurer of the county in which the
5 petition for the formation of the district was filed. The county
6 treasurer shall credit the local hospital district with the amount
7 thereof and make disbursements therefrom on warrants of the district
8 signed by the chairperson and secretary-treasurer of the board of
9 directors.

10 Sec. 13. Section 31-333, Reissue Revised Statutes of Nebraska, is
11 amended to read:

12 31-333 The board of supervisors shall annually thereafter determine,
13 order, and levy the amount of the installment of the tax hereinbefore
14 named which shall become due and be collected during the year at the same
15 time that county taxes are due and collected, and in case bonds are
16 issued, the amount of the interest which will accrue on such bonds shall
17 be included and added to the tax. The annual installment and levy shall
18 be evidenced and certified by the board, on or before September 27 20, to
19 the county clerk of each county in which lands of the district are
20 situated, which certificate shall be substantially in the following form:

21 State of Nebraska,)

22)ss.

23 County of)

24 To county clerk of the county:

25 This is to certify that by virtue of the provisions of sections
26 31-330 to 31-333, the board of supervisors of drainage
27 district, including lands and property in the counties of
28 in the State of Nebraska, have determined to and do hereby levy the
29 annual installment of the total tax, heretofore certified to you under
30 the direction of such sections, on the lands and property situated in

1 your county described in the following table in which are (1) the names
2 of the owners of such lands and properties as they appeared in the decree
3 of the district court organizing the district or as shown by the
4 certificate heretofore filed showing the total assessment against the
5 property, (2) the description of the lands and property opposite the
6 names of owners, and (3) the amount of the annual installment and
7 interest levied on each tract of land or piece of property: (Here insert
8 table). The installments of tax shall be collectible and payable the
9 present year at the same time that county taxes are due and collected.
10 Witness the signature of the chairperson of the board of supervisors and
11 attested by the seal of the district and the signature of the secretary
12 of the board this day of A.D. 20.... .

13 Secretary

14 Chairperson

15 (Seal)

16 The certificate shall be filed in the office of the clerk, and the
17 annual installment of the total tax so certified shall be extended by the
18 county clerk on the tax books of the county against the real property,
19 right-of-way, road, or property to be benefited, situated in such
20 drainage district, in the same manner that other taxes are extended on
21 the tax books of the county in a column under the heading of Drainage
22 Tax, and the taxes shall be collected by the treasurer of the county in
23 which the real property is situated on which the tax is levied at the
24 same time and in the same manner that the county taxes on such property
25 are collected. The county clerk shall be allowed the same fees as he or
26 she receives for like services in other cases.

27 Sec. 14. Section 31-513, Reissue Revised Statutes of Nebraska, is
28 amended to read:

29 31-513 (1) The board of trustees may levy and collect annually taxes
30 for corporate purposes upon property within the limits of such sanitary
31 district to the amount of not more than three and five-tenths cents on

1 each one hundred dollars upon the taxable value of the taxable property
2 of such district.

3 (2) The board of trustees shall, on or before September 27 ~~20~~ of
4 each year, certify the amount of tax to be levied to the county clerk who
5 shall place the proper levy upon the county tax list, and the tax shall
6 be collected by the county treasurer in the same manner as county taxes.

7 (3) The tax money collected by the levy shall be used exclusively
8 for the purpose or purposes set forth in subsection (1) of this section.
9 The county treasurer shall disburse the taxes on warrants of the board of
10 trustees, and in respect to such fund, the county treasurer shall be ex
11 officio treasurer of the sanitary district.

12 Sec. 15. Section 31-739, Reissue Revised Statutes of Nebraska, is
13 amended to read:

14 31-739 (1) The district may borrow money for corporate purposes and
15 issue its general obligation bonds therefor and shall annually levy a tax
16 on the taxable value of the taxable property in the district sufficient
17 to pay the interest and principal on the bonds. Such levy shall be known
18 as the bond tax levy of the district. The district shall also annually
19 levy a tax on the taxable value of the taxable property in the district
20 for the purpose of creating a sinking fund for the maintenance and
21 repairing of any sewer or water system or electric lines and conduits in
22 the district, for the payment of any hydrant rentals, for the maintenance
23 and repairing of any sidewalks, public roads, streets, and highways,
24 public waterways, docks, or wharfs, and related appurtenances in the
25 district, for the cost of operating any street lighting system for the
26 public streets and highways within the district, for the building,
27 construction, improvement, or replacement of facilities or systems when
28 necessary to remove or alleviate an existing threat to public health and
29 safety affecting no more than one hundred existing homes, for the cost of
30 building, acquiring, maintaining, and operating public parks,
31 playgrounds, and recreational facilities, or, when permitted by section

1 31-727, for contracting with other sanitary and improvement districts for
2 building, acquiring, maintaining, and operating public parks,
3 playgrounds, and recreational facilities for the joint use of the
4 residents of the contracting districts, or for the cost of any other
5 services for which the district has contracted or to make up any
6 deficiencies caused by the nonpayment of any special assessments. Such
7 levy shall be known as the operating levy of the district. On or before
8 September 27 ~~20~~ of each year, the clerk of the board shall certify the
9 tax to the county clerk of the counties in which such district is located
10 in order that the tax may be extended upon the county tax list. Nothing
11 contained in this section shall authorize any district which has been
12 annexed by a city or village to levy any taxes within or upon the annexed
13 area after the effective date of the annexation if the effective date of
14 the annexation is prior to such levy certification date of the district
15 for the year in which such annexation occurs.

16 (2) The county treasurer of the county in which the greater portion
17 of the area of the district is located shall be ex officio treasurer of
18 the sanitary and improvement district and shall be responsible for all
19 funds of the district coming into his or her hands. He or she shall
20 collect all taxes and special assessments levied by the district and
21 deposit the same in a bond sinking fund for the payment of principal and
22 interest on any bonds outstanding.

23 (3) Except as provided in subsection (5) of this section, the
24 trustees or administrator of the district may authorize the clerk or
25 appoint an independent agent to collect service charges and all items
26 other than taxes, connection charges, special assessments, and funds from
27 sale of bonds and warrants, but all funds so collected shall, at least
28 once each month, be remitted to the treasurer to be held in a fund,
29 separate from the general fund or construction fund of the district,
30 which shall be known as the service fee fund of the district. The
31 trustees or administrator may direct the district's treasurer to disburse

1 funds held in the service fee fund to maintain and operate any service
2 for which the funds have been collected or to deposit such funds into the
3 general fund of the district.

4 (4) The treasurer of the district shall not be responsible for such
5 funds until they are received by him or her. The treasurer shall disburse
6 the funds of the district only on warrants authorized by the trustees or
7 the administrator and signed by the chairperson and clerk or the
8 administrator.

9 (5) If the average weekly balance in the service fee fund of a
10 district for a full budget year does not exceed five thousand dollars,
11 the trustees or administrator of the district may authorize the clerk to
12 establish an interest-bearing checking account in the name of the
13 district to be maintained as the district service fee fund and the
14 district's treasurer shall disburse the balance of funds held in the
15 service fee fund of the district to the clerk for deposit into the
16 district service fee fund. Following the creation of the district service
17 fee fund, all funds required to be deposited into the service fee fund
18 shall be deposited into the district service fee fund and all
19 disbursements which may lawfully be made from the service fee fund may be
20 made from the district service fee fund as directed or approved by the
21 trustees or the administrator.

22 Sec. 16. Section 35-509, Revised Statutes Cumulative Supplement,
23 2020, is amended to read:

24 35-509 (1) The board of directors shall have the power and duty to
25 determine a general fire protection and rescue policy for the district
26 and shall annually fix the amount of money for the proposed budget
27 statement as may be deemed sufficient and necessary in carrying out such
28 contemplated program for the ensuing fiscal year, including the amount of
29 principal and interest upon the indebtedness of the district for the
30 ensuing year.

31 (2)(a) For any rural or suburban fire protection district that has

1 levy authority pursuant to subsection (10) of section 77-3442, after the
2 adoption of the budget statement, the president and secretary of the
3 district shall certify the amount of tax to be levied which the district
4 requires for the adopted budget statement for the ensuing year to the
5 proper county clerk or county clerks on or before September 27 ~~20~~ of each
6 year. The county board shall levy a tax not to exceed ten and one-half
7 cents on each one hundred dollars upon the taxable value of all the
8 taxable property in such district for the maintenance of the fire
9 protection district for the fiscal year, plus such levy as is authorized
10 to be made under subdivision (13)(a) of section 35-508, all such levies
11 being subject to subsection (10) of section 77-3442. The tax shall be
12 collected as other taxes are collected in the county, deposited with the
13 county treasurer, and placed to the credit of the rural or suburban fire
14 protection district so authorizing the same on or before the fifteenth
15 day of each month or more frequently as provided in section 77-1759 or be
16 remitted to the county treasurer of the county in which the greatest
17 portion of the valuation of the district is located as is provided for by
18 subsection (3) of this section.

19 (b) For any rural or suburban fire protection district that does not
20 have levy authority pursuant to subsection (10) of section 77-3442, after
21 the adoption of the budget statement, the president and secretary of the
22 district shall request the amount of tax to be levied which the district
23 requires for the adopted budget statement for the ensuing year to the
24 proper county clerk or county clerks on or before August 1 of each year
25 pursuant to subsection (3) of section 77-3443. The county board shall
26 levy a tax not to exceed ten and one-half cents on each one hundred
27 dollars upon the taxable value of all the taxable property in such
28 district for the maintenance of the fire protection district for the
29 fiscal year, plus such levy as is authorized to be made under subdivision
30 (13)(b) of section 35-508, all such levies being subject to section
31 77-3443. The tax shall be collected as other taxes are collected in the

1 county, deposited with the county treasurer, and placed to the credit of
2 the rural or suburban fire protection district so authorizing the same on
3 or before the fifteenth day of each month or more frequently as provided
4 in section 77-1759 or be remitted to the county treasurer of the county
5 in which the greatest portion of the valuation of the district is located
6 as is provided for by subsection (3) of this section. For purposes of
7 section 77-3443, the county board of the county in which the greatest
8 portion of the valuation of the district is located shall approve the
9 levy.

10 (3) All such taxes collected or received for the district by the
11 treasurer of any other county than the one in which the greatest portion
12 of the valuation of the district is located shall be remitted to the
13 treasurer of the county in which the greatest portion of the valuation of
14 the district is located at least quarterly. All such taxes collected or
15 received shall be placed to the credit of such district in the treasury
16 of the county in which the greatest portion of the valuation of the
17 district is located.

18 (4) In no case shall the amount of tax levy exceed the amount of
19 funds to be received from taxation according to the adopted budget
20 statement of the district.

21 Sec. 17. Section 39-1621, Reissue Revised Statutes of Nebraska, is
22 amended to read:

23 39-1621 (1) The board of trustees may, after adoption of the budget
24 statement for such district, annually levy and collect the amount of
25 taxes provided in the adopted budget statement of the district to be
26 received from taxation for corporate purposes upon property within the
27 limits of such road improvement district to the amount of not more than
28 three and five-tenths cents on each one hundred dollars upon the taxable
29 value of the taxable property in such district for general maintenance
30 and operating purposes subject to section 77-3443. The board shall, on or
31 before September 27 ~~20~~ of each year, certify any such levy to the county

1 clerk of the counties in which such district is located who shall extend
2 the levy upon the county tax list.

3 (2) The county treasurer of the county in which the greater portion
4 of the area of the district is located shall be ex officio treasurer of
5 the road improvement district and shall be responsible for all funds of
6 the district coming into his or her hands. The treasurer shall collect
7 all taxes and special assessments levied by the district and collected by
8 him or her from his or her county or from other county treasurers if
9 there is more than one county having land in the district and all money
10 derived from the sale of bonds or warrants. The treasurer shall not be
11 responsible for such funds until they are received by him or her. The
12 treasurer shall disburse the funds of the district only on warrants
13 authorized by the trustees and signed by the president and clerk.

14 Sec. 18. Section 46-543, Reissue Revised Statutes of Nebraska, is
15 amended to read:

16 46-543 To levy and collect taxes under Class A, the board shall, in
17 each year, determine the amount of money necessary to be raised by
18 taxation, taking into consideration other sources of revenue of the
19 district, to supply funds for paying expenses of organization, for
20 surveys and plans, and for paying the cost of constructing, operating,
21 and maintaining the works of the district. The amount shall not exceed
22 three and five-tenths cents on each one hundred dollars prior to the
23 delivery of water from the works and thereafter shall not exceed seven
24 cents on each one hundred dollars of the taxable value of the taxable
25 property within the district, except that in the event of accruing
26 defaults, deficiencies, or defaults and deficiencies, an additional levy
27 may be made as provided in section 46-553.

28 The board shall, on or before September 27 ~~20~~ of each year, certify
29 to the county board of each county within the district or having a
30 portion of its territory within the district the amount so fixed with
31 direction that, at the time and in the manner required by law for levying

1 of taxes for county purposes, such county board shall levy such tax upon
2 the taxable value of the taxable property within the district in addition
3 to such other taxes as may be levied by such county board at the rate
4 required to produce the amount so fixed and determined.

5 No tax shall be levied and collected under Class A until the
6 proposition of levying taxes has been submitted by a resolution of the
7 board to the qualified electors of the district at an election held for
8 that purpose in the same manner as provided for submission of incurring
9 bonded indebtedness in sections 46-564 to 46-566, and when the
10 proposition has been approved by a majority of the qualified electors of
11 the district voting on the proposition at such election, thereafter the
12 board shall be entitled to certify to the county board the amount of tax
13 to be levied.

14 Sec. 19. Section 77-1601, Reissue Revised Statutes of Nebraska, is
15 amended to read:

16 77-1601 (1) The county board of equalization shall each year, on or
17 before October ~~20~~ 15, levy the necessary taxes for the current year if
18 within the limit of the law. The levy shall include an amount for
19 operation of all functions of county government and shall also include
20 all levies necessary to fund tax requests certified under the Property
21 Tax Request Act ~~section 77-1601.02~~ that are authorized as provided in
22 sections 77-3442 to 77-3444.

23 (2) On or before November 5, the county board of equalization upon
24 its own motion may act to correct a clerical error which has resulted in
25 the calculation of an incorrect levy by any political subdivision ~~entity~~
26 otherwise authorized to certify a tax request under the Property Tax
27 Request Act ~~section 77-1601.02~~. The county board of equalization shall
28 hold a public hearing to determine what adjustment to the levy is proper,
29 legal, or necessary. Notice shall be provided to the governing body of
30 each political subdivision affected by the error. Notice of the hearing
31 as required by section 84-1411 shall include the following: (a) The time

1 and place of the hearing, (b) the dollar amount at issue, and (c) a
2 statement setting forth the nature of the error.

3 (3) Upon the conclusion of the hearing, the county board of
4 equalization shall issue a corrected levy if it determines that an error
5 was made in the original levy which warrants correction. The county board
6 of equalization shall then order (a) the county assessor, county clerk,
7 and county treasurer to revise assessment books, unit valuation ledgers,
8 tax statements, and any other tax records to reflect the correction made
9 and (b) the recertification of the information provided to the Property
10 Tax Administrator pursuant to section 77-1613.01.

11 Sec. 20. Section 77-1736.06, Revised Statutes Cumulative Supplement,
12 2020, is amended to read:

13 77-1736.06 The following procedure shall apply when making a
14 property tax refund:

15 (1) Within thirty days of the entry of a final nonappealable order,
16 an unprotested determination of a county assessor, an unappealed decision
17 of a county board of equalization, or other final action requiring a
18 refund of real or personal property taxes paid or, for property valued by
19 the state, within thirty days of a recertification of value by the
20 Property Tax Administrator pursuant to section 77-1775 or 77-1775.01, the
21 county assessor shall determine the amount of refund due the person
22 entitled to the refund, certify that amount to the county treasurer, and
23 send a copy of such certification to the person entitled to the refund.
24 Within thirty days from the date the county assessor certifies the amount
25 of the refund, the county treasurer shall notify each political
26 subdivision, including any school district receiving a distribution
27 pursuant to section 79-1073 and any land bank receiving real property
28 taxes pursuant to subdivision (3)(a) of section 18-3411, of its
29 respective share of the refund, except that for any political subdivision
30 whose share of the refund is two hundred dollars or less, the county
31 board may waive this notice requirement. Notification shall be by first-

1 class mail, postage prepaid, to the last-known address of record of the
2 political subdivision. The county treasurer shall pay the refund from
3 funds in his or her possession belonging to any political subdivision,
4 including any school district receiving a distribution pursuant to
5 section 79-1073 and any land bank receiving real property taxes pursuant
6 to subdivision (3)(a) of section 18-3411, which received any part of the
7 tax or penalty being refunded. If sufficient funds are not available ~~or~~
8 ~~the political subdivision, within thirty days of the mailing of the~~
9 ~~notice by the county treasurer if applicable, certifies to the county~~
10 ~~treasurer that a hardship would result and create a serious interference~~
11 ~~with its governmental functions if the refund of the tax or penalty is~~
12 ~~paid,~~ the county treasurer shall register the refund or portion thereof
13 which remains unpaid as a claim against such political subdivision and
14 shall issue the person entitled to the refund a receipt for the
15 registration of the claim. ~~The certification by a political subdivision~~
16 ~~declaring a hardship shall be binding upon the county treasurer;~~

17 (2) The refund of a tax or penalty or the receipt for the
18 registration of a claim made or issued pursuant to this section shall be
19 satisfied in full as soon as practicable ~~and in no event later than five~~
20 ~~years from the date the final order or other action approving a refund is~~
21 ~~entered. If a receipt for the registration of a claim is given:~~

22 (a) ~~The governing body of the political subdivision shall make~~
23 ~~provisions in its next budget for the amount of such any refund or claim;~~
24 ~~or to be satisfied pursuant to this section. If a receipt for the~~
25 ~~registration of a claim is given:~~

26 (b) ~~If mutually agreed to by the governing body of the political~~
27 ~~subdivision and the person holding the receipt, such (a) ~~Such~~ receipt~~
28 ~~shall be applied to satisfy any tax levied or assessed by that political~~
29 ~~subdivision which becomes next falling due from the person holding the~~
30 ~~receipt until the claim is satisfied in full; after the sixth next~~
31 ~~succeeding levy is made on behalf of the political subdivision following~~

1 ~~the final order or other action approving the refund; and~~

2 ~~(b) To the extent the amount of such receipt exceeds the amount of~~
3 ~~such tax liability, the unsatisfied balance of the receipt shall be paid~~
4 ~~and satisfied within the five-year period prescribed in this subdivision~~
5 ~~from a combination of a credit against taxes anticipated to be due to the~~
6 ~~political subdivision during such period and cash payment from any funds~~
7 ~~expected to accrue to the political subdivision pursuant to a written~~
8 ~~plan to be filed by the political subdivision with the county treasurer~~
9 ~~no later than thirty days after the claim against the political~~
10 ~~subdivision is first reduced by operation of a credit against taxes due~~
11 ~~to such political subdivision.~~

12 ~~If a political subdivision fails to fully satisfy the refund or~~
13 ~~claim prior to the sixth next succeeding levy following the entry of a~~
14 ~~final nonappealable order or other action approving a refund, interest~~
15 ~~shall accrue on the unpaid balance commencing on the sixth next~~
16 ~~succeeding levy following such entry or action at the rate set forth in~~
17 ~~section 45-103;~~

18 (3) The county treasurer shall mail the refund or the receipt by
19 first-class mail, postage prepaid, to the last-known address of the
20 person entitled thereto. Multiple refunds to the same person may be
21 combined into one refund ~~or credit~~. If a refund is not claimed by June 1
22 of the year following the year of mailing, the refund shall be canceled
23 and the resultant amount credited to the various funds originally
24 charged;

25 (4) When the refund involves property valued by the state, the Tax
26 Commissioner shall be authorized to negotiate a settlement of the amount
27 of the refund or claim due pursuant to this section on behalf of the
28 political subdivision from which such refund or claim is due. Any
29 political subdivision which does not agree with the settlement terms as
30 negotiated may reject such terms, and the refund or claim due from the
31 political subdivision then shall be satisfied as set forth in this

1 section as if no such negotiation had occurred;

2 (5) In the event that the Legislature appropriates state funds to be
3 disbursed for the purposes of satisfying all or any portion of any refund
4 or claim, the Tax Commissioner shall order the county treasurer to
5 disburse such refund amounts directly to the persons entitled to the
6 refund in partial or total satisfaction of such persons' claims. The
7 county treasurer shall disburse such amounts within forty-five days after
8 receipt thereof;~~and~~

9 (6) If all or any portion of the refund is reduced by way of
10 settlement or forgiveness by the person entitled to the refund, the
11 proportionate amount of the refund that was paid by an appropriation of
12 state funds shall be reimbursed by the county treasurer to the State
13 Treasurer within forty-five days after receipt of the settlement
14 agreement or receipt of the forgiven refund. The amount so reimbursed
15 shall be credited to the General Fund; and -

16 (7) For any refund or claim due under this section, interest shall
17 accrue on the unpaid balance at the rate of nine percent beginning thirty
18 days after the date of entry of the final nonappealable order or other
19 action approving the refund.

20 Sec. 21. Section 77-1776, Reissue Revised Statutes of Nebraska, is
21 amended to read:

22 77-1776 Any political subdivision which has received proceeds from a
23 levy imposed on all taxable property within an entire county which is in
24 excess of that requested by the political subdivision under the Property
25 Tax Request Act ~~section 77-1601.02~~ as a result of a clerical error or
26 mistake shall, in the fiscal year following receipt, return the excess
27 tax collections, net of the collection fee, to the county. By July 31 of
28 the fiscal year following the receipt of any excess tax collections, the
29 county treasurer shall certify to the political subdivision the amount to
30 be returned. Such excess tax collections shall be restricted funds in the
31 budget of the county that receives the funds under section 13-518.

1 Sec. 22. Section 77-3443, Revised Statutes Cumulative Supplement,
2 2020, is amended to read:

3 77-3443 (1) All political subdivisions, other than (a) school
4 districts, community colleges, natural resources districts, educational
5 service units, cities, villages, counties, municipal counties, rural and
6 suburban fire protection districts that have levy authority pursuant to
7 subsection (10) of section 77-3442, and sanitary and improvement
8 districts and (b) political subdivisions subject to municipal allocation
9 under subsection (2) of this section, may levy taxes as authorized by law
10 which are authorized by the county board of the county or the council of
11 a municipal county in which the greatest portion of the valuation is
12 located, which are counted in the county or municipal county levy limit
13 provided in section 77-3442, and which do not collectively total more
14 than fifteen cents per one hundred dollars of taxable valuation on any
15 parcel or item of taxable property for all governments for which
16 allocations are made by the municipality, county, or municipal county,
17 except that such limitation shall not apply to property tax levies for
18 preexisting lease-purchase contracts approved prior to July 1, 1998, for
19 bonded indebtedness approved according to law and secured by a levy on
20 property, and for payments by a public airport to retire interest-free
21 loans from the Division of Aeronautics of the Department of
22 Transportation in lieu of bonded indebtedness at a lower cost to the
23 public airport. The county board or council shall review and approve or
24 disapprove the levy request of all political subdivisions subject to this
25 subsection. The county board or council may approve all or a portion of
26 the levy request and may approve a levy request that would allow the
27 requesting political subdivision to levy a tax at a levy greater than
28 that permitted by law. Unless a transit authority elects to convert to a
29 regional metropolitan transit authority in accordance with the Regional
30 Metropolitan Transit Authority Act, and for each fiscal year of such a
31 transit authority until the first fiscal year commencing after the

1 effective date of such conversion, the county board of a county or the
2 council of a municipal county which contains a transit authority
3 established pursuant to the Transit Authority Law shall allocate no less
4 than three cents per one hundred dollars of taxable property within the
5 city or municipal county subject to the levy to the transit authority if
6 requested by such authority. For any political subdivision subject to
7 this subsection that receives taxes from more than one county or
8 municipal county, the levy shall be allocated only by the county or
9 municipal county in which the greatest portion of the valuation is
10 located. The county board of equalization shall certify all levies by
11 October ~~20~~ 15 to insure that the taxes levied by political subdivisions
12 subject to this subsection do not exceed the allowable limit for any
13 parcel or item of taxable property. The levy allocated by the county or
14 municipal county may be exceeded as provided in section 77-3444.

15 (2) All city airport authorities established under the Cities
16 Airport Authorities Act, community redevelopment authorities established
17 under the Community Development Law, transit authorities established
18 under the Transit Authority Law unless and until the first fiscal year
19 commencing after the effective date of any conversion by such a transit
20 authority into a regional metropolitan transit authority pursuant to the
21 Regional Metropolitan Transit Authority Act, and offstreet parking
22 districts established under the Offstreet Parking District Act may be
23 allocated property taxes as authorized by law which are authorized by the
24 city, village, or municipal county and are counted in the city or village
25 levy limit or municipal county levy limit provided by section 77-3442,
26 except that such limitation shall not apply to property tax levies for
27 preexisting lease-purchase contracts approved prior to July 1, 1998, for
28 bonded indebtedness approved according to law and secured by a levy on
29 property, and for payments by a public airport to retire interest-free
30 loans from the Division of Aeronautics of the Department of
31 Transportation in lieu of bonded indebtedness at a lower cost to the

1 public airport. For offstreet parking districts established under the
2 Offstreet Parking District Act, the tax shall be counted in the
3 allocation by the city proportionately, by dividing the total taxable
4 valuation of the taxable property within the district by the total
5 taxable valuation of the taxable property within the city multiplied by
6 the levy of the district. Unless a transit authority elects to convert
7 into a regional metropolitan transit authority pursuant to the Regional
8 Metropolitan Transit Authority Act, and for each fiscal year of such a
9 transit authority until the first fiscal year commencing after the
10 effective date of such conversion, the city council of a city which has
11 established a transit authority pursuant to the Transit Authority Law or
12 the council of a municipal county which contains a transit authority
13 shall allocate no less than three cents per one hundred dollars of
14 taxable property subject to the levy to the transit authority if
15 requested by such authority. The city council, village board, or council
16 shall review and approve or disapprove the levy request of the political
17 subdivisions subject to this subsection. The city council, village board,
18 or council may approve all or a portion of the levy request and may
19 approve a levy request that would allow a levy greater than that
20 permitted by law. The levy allocated by the municipality or municipal
21 county may be exceeded as provided in section 77-3444.

22 (3) On or before August 1, all political subdivisions subject to
23 county, municipal, or municipal county levy authority under this section
24 shall submit a preliminary request for levy allocation to the county
25 board, city council, village board, or council that is responsible for
26 levying such taxes. The preliminary request of the political subdivision
27 shall be in the form of a resolution adopted by a majority vote of
28 members present of the political subdivision's governing body. The
29 failure of a political subdivision to make a preliminary request shall
30 preclude such political subdivision from using procedures set forth in
31 section 77-3444 to exceed the final levy allocation as determined in

1 subsection (4) of this section.

2 (4) Each county board, city council, village board, or council shall
3 (a) adopt a resolution by a majority vote of members present which
4 determines a final allocation of levy authority to its political
5 subdivisions and (b) forward a copy of such resolution to the chairperson
6 of the governing body of each of its political subdivisions. No final
7 levy allocation shall be changed after September 1 except by agreement
8 between both the county board, city council, village board, or council
9 which determined the amount of the final levy allocation and the
10 governing body of the political subdivision whose final levy allocation
11 is at issue.

12 Sec. 23. Section 79-1023, Revised Statutes Cumulative Supplement,
13 2020, is amended to read:

14 79-1023 (1) On or before May 1, 2020, and on or before March 1 of
15 each year thereafter, the department shall determine and certify to each
16 school district budget authority for the general fund budget of
17 expenditures for the ensuing school fiscal year.

18 (2) Except as provided in sections 79-1028.01, 79-1029, 79-1030, and
19 81-829.51, each school district shall have budget authority for the
20 general fund budget of expenditures equal to the greater of (a) the
21 general fund budget of expenditures for the immediately preceding school
22 fiscal year minus exclusions pursuant to subsection (1) of section
23 79-1028.01 for such school fiscal year with the difference increased by
24 the basic allowable growth rate for the school fiscal year for which
25 budget authority is being calculated, (b) the general fund budget of
26 expenditures for the immediately preceding school fiscal year minus
27 exclusions pursuant to subsection (1) of section 79-1028.01 for such
28 school fiscal year with the difference increased by an amount equal to
29 any student growth adjustment calculated for the school fiscal year for
30 which budget authority is being calculated, or (c) one hundred ten
31 percent of formula need for the school fiscal year for which budget

1 authority is being calculated minus the special education budget of
2 expenditures as filed on the school district budget statement on or
3 before September 27 ~~20~~ for the immediately preceding school fiscal year,
4 which special education budget of expenditures is increased by the basic
5 allowable growth rate for the school fiscal year for which budget
6 authority is being calculated.

7 (3) For any school fiscal year for which the budget authority for
8 the general fund budget of expenditures for a school district is based on
9 a student growth adjustment, the budget authority for the general fund
10 budget of expenditures for such school district shall be adjusted in
11 future years to reflect any student growth adjustment corrections related
12 to such student growth adjustment.

13 Sec. 24. Section 79-1084, Revised Statutes Cumulative Supplement,
14 2020, is amended to read:

15 79-1084 The school board of a Class III school district shall
16 annually, on or before September 27 ~~20~~, report in writing to the county
17 board and, for years prior to 2017, the learning community coordinating
18 council if the school district is a member of a learning community the
19 entire revenue raised by taxation and all other sources and received by
20 the school board for the previous school fiscal year and a budget for the
21 ensuing school fiscal year broken down generally as follows: (1) The
22 amount of funds required for the support of the schools during the
23 ensuing school fiscal year; (2) the amount of funds required for the
24 purchase of school sites; (3) the amount of funds required for the
25 erection of school buildings; (4) the amount of funds required for the
26 payment of interest upon all bonds issued for school purposes; and (5)
27 the amount of funds required for the creation of a sinking fund for the
28 payment of such indebtedness. The secretary shall publish, within ten
29 days after the filing of such budget, a copy of the fund summary pages of
30 the budget one time at the legal rate prescribed for the publication of
31 legal notices in a legal newspaper published in and of general

1 circulation in such city or village or, if none is published in such city
2 or village, in a legal newspaper of general circulation in the city or
3 village. The secretary of the school board failing or neglecting to
4 comply with this section shall be deemed guilty of a Class V misdemeanor
5 and, in the discretion of the court, the judgment of conviction may
6 provide for the removal from office of such secretary for such failure or
7 neglect. For Class III school districts that are not members of a
8 learning community, the county board shall levy and collect such taxes as
9 are necessary to provide the amount of revenue from property taxes as
10 indicated by all the data contained in the budget and the certificate
11 prescribed by this section, at the time and in the manner provided in
12 section 77-1601.

13 Sec. 25. Section 79-1085, Reissue Revised Statutes of Nebraska, is
14 amended to read:

15 79-1085 The board of education of a Class IV school district, on or
16 before September 27 ~~20~~ of each year, shall make or cause to be made and
17 report to the county board an estimate of the amount of funds required
18 for the fiscal year next ensuing: (1) For the payment of interest on
19 bonds issued by the district; (2) to provide a sinking fund for the
20 payment of bonds issued by the district; (3) to provide for the purchase
21 and betterment of school sites and the remodeling, erection, and
22 equipment, but not replacement, of buildings, new and old; (4) to provide
23 the necessary funds, premiums, contributions, and expenses in connection
24 with a retirement, annuity, insurance, or other benefit plan adopted by
25 the board of education for its present and future employees after their
26 retirement, or any reasonable classification thereof; and (5) to provide
27 for the support of schools, being the running expenses and miscellaneous
28 and all other expenses for such year.

29 The estimate shall be accompanied by a budget statement prepared in
30 accordance with good accounting practices and showing probable revenue
31 from all sources, expenditures, and available balances upon which such

1 estimate was based. The estimate and the budget statement may include
2 such items as the board of education deems necessary to maintain adequate
3 working balances of cash at all times and to take into account the
4 expenses and delays in the collection of taxes. The county board shall
5 levy the rate of tax necessary to provide the amounts so reported by the
6 board of education and collect such taxes in like manner as other taxes
7 are levied and collected.

8 Sec. 26. Section 79-1225, Reissue Revised Statutes of Nebraska, is
9 amended to read:

10 79-1225 (1) After the adoption of its budget statement, the board
11 for each educational service unit, except as provided in subsection (2)
12 of this section, may levy a tax in the amount which it requires under its
13 adopted budget statement to be received from taxation. The levy shall be
14 subject to the limits established by section 77-3442. The amount of such
15 levy shall be certified by the secretary of the educational service unit
16 board to the county board of equalization of each county in which any
17 part of the geographical area of the educational service unit is located
18 on or before September 27 ~~20~~ of each year. Such tax shall be levied and
19 assessed in the same manner as other property taxes and entered on the
20 books of the county treasurer. The proceeds of such tax, as collected,
21 shall be remitted to the treasurer of the board on or before the
22 fifteenth day of each month or more frequently as provided in section
23 77-1759.

24 (2) For fiscal year 2013-14 and each fiscal year thereafter, only an
25 educational service unit which has four or more member school districts
26 or an educational service unit composed of a single Class IV or Class V
27 school district may levy a tax on the taxable value of the taxable
28 property within the geographic boundaries of the educational service
29 unit.

30 Sec. 27. This act becomes operative on January 1, 2022.

31 Sec. 28. Original sections 14-1821, 23-909, 23-3552, 31-333,

1 31-513, 31-739, 39-1621, 46-543, 77-1601, 77-1776, 79-1085, and 79-1225,
2 Reissue Revised Statutes of Nebraska, and sections 13-508, 13-513,
3 18-822, 18-2107, 35-509, 77-1601.02, 77-1736.06, 77-3443, 79-1023, and
4 79-1084, Revised Statutes Cumulative Supplement, 2020, are repealed.

5 2. On page 1, strike lines 2 through 6 and insert "14-1821, 23-909,
6 23-3552, 31-333, 31-513, 31-739, 39-1621, 46-543, 77-1601, 77-1776,
7 79-1085, and 79-1225, Reissue Revised Statutes of Nebraska, and sections
8 13-508, 13-513, 18-822, 18-2107, 35-509, 77-1601.02, 77-1736.06, 77-3443,
9 79-1023, and 79-1084, Revised Statutes Cumulative Supplement, 2020; to
10 adopt the Property Tax Request Act; to change certain dates relating to
11 tax levies; to change provisions relating to property tax refunds; to
12 harmonize provisions; to provide an operative date; and to repeal the
13 original sections."