

LEGISLATIVE BILL 1114

Approved by the Governor April 16, 1996

Introduced by Warner, 25; Coordsen, 32; Hartnett, 45; Will, 8

AN ACT relating to political subdivisions; to amend sections 2-203, 2-203.02, 2-203.05, 2-2428, 2-3211.01, 13-303, 15-1026, 18-1221, 23-129, 23-224, 31-411.02, 35-508, 35-509, 35-514.02, 39-1637, 39-1649, 51-201, 51-316, 51-501, 71-1638, 80-202, 86-402, and 86-405, Reissue Revised Statutes of Nebraska, sections 2-201, 2-203.01, 2-229, 2-958, 2-1604, 2-2447, 2-3225, 3-504, 3-603, 3-605, 3-613, 3-707, 12-914, 12-923, 13-1304, 16-702, 17-702, 18-501, 18-512, 19-1309, 23-119, 23-259, 23-276, 23-320.05, 23-320.07, 23-320.11, 23-355.01, 23-360, 23-2909, 23-3511, 23-3616, 32-1042, 71-1629.01, 71-1637, and 74-1306, Revised Statutes Supplement, 1994, and sections 2-2444, 16-1019, 16-1038, 23-120, 23-3519, 23-3552, 39-1621, 79-2210, and 85-1517, Revised Statutes Supplement, 1995; to provide, change, and eliminate limits on property tax levies for governmental subdivisions; to provide and change powers and duties of county boards; to authorize creation of councils on public improvements and services; to change provisions relating to weather control districts; to eliminate rural mail route and township band provisions; to harmonize provisions; to provide operative dates; to repeal the original sections; and to outright repeal sections 23-344, 23-803, 23-805 to 23-807, 39-801, 39-1002 to 39-1004, 39-1019, 46-673, and 46-674.19, Reissue Revised Statutes of Nebraska, and sections 23-801, 23-802, 23-804, 39-1001, 39-1005, 39-1006, and 39-1008, Revised Statutes Supplement, 1994.

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

Section 1. (1) Property tax levies for the support of local governments for fiscal years beginning on or after July 1, 1998, shall be limited to the amounts set forth in this section except as provided in section 3 of this act.

(2)(a) Except as provided in subdivision (2)(b) of this section, school districts and multiple-district school systems may levy a maximum levy of (i) one dollar and ten cents per one hundred dollars of taxable valuation of property subject to the levy until fiscal year 2001-02 and (ii) one dollar per one hundred dollars of taxable valuation of property subject to the levy for fiscal year 2001-02 and all subsequent fiscal years. Excluded from this limitation are amounts levied to pay for sums agreed to be paid by a school district to certificated employees in exchange for a voluntary termination of employment and amounts levied to pay for special building funds and sinking funds established for projects commenced prior to April 1, 1996, for construction, expansion, or alteration of school district buildings.

(b) Federal aid school districts may exceed the maximum levy prescribed by subdivision (2)(a) of this section only to the extent necessary to qualify to receive federal aid pursuant to Title VIII of Public Law 103-382. For the purposes of this subdivision, federal aid school district means any school district which receives ten percent or more of the revenue for its general fund budget from federal government sources pursuant to Title VIII of Public Law 103-382.

(3) Community colleges may levy a maximum levy of (a) eight cents per one hundred dollars of taxable valuation subject to the levy until fiscal year 2001-02 and (b) four cents per one hundred dollars of taxable valuation of property subject to the levy for fiscal year 2001-02 and all subsequent fiscal years.

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

(5) Educational service units may levy a maximum levy of one and one-half cents per one hundred dollars of taxable valuation of property subject to the levy.

(6) Incorporated cities and villages may levy a maximum levy of forty-five cents per one hundred dollars of taxable valuation of property subject to the levy plus an additional five cents per one hundred dollars of taxable valuation to provide financing for the municipality's share of revenue required under an agreement executed pursuant to the Interlocal Cooperation Act.

(7) Sanitary and improvement districts which have been in existence

for more than five years may levy a maximum levy of forty cents per one hundred dollars of taxable valuation of property subject to the levy, and sanitary and improvement districts which have been in existence for five years or less shall not have a maximum levy.

(8) Counties may levy or authorize a maximum levy of fifty cents per one hundred dollars of taxable valuation of property subject to the levy, except that five cents per one hundred dollars of taxable valuation of property subject to the levy may only be levied to provide financing for the county's share of revenue required under an agreement executed pursuant to the Interlocal Cooperation Act. The county may allocate up to fifteen cents of its authority to all other political subdivisions not specifically covered in this section to levy taxes as authorized by law which do not collectively exceed fifteen cents per one hundred dollars of taxable valuation on any parcel or item of taxable property.

(9) Property tax levies for judgments obtained against a political subdivision which require or obligate a political subdivision to pay such judgment, to the extent such judgment is not paid by liability insurance coverage of a political subdivision, for preexisting lease-purchase contracts approved prior to July 1, 1998, and for bonded indebtedness approved according to law and secured by a levy on property are not included in the levy limits established by this section.

(10) The limitations on tax levies provided in this section are to include all other general or special levies provided by law. Notwithstanding other provisions of law, the only exceptions to the limits in this section are those provided by or authorized by sections 1 to 3 of this act.

Sec. 2. All political subdivisions other than school districts, community colleges, natural resources districts, educational service units, cities, villages, counties, and sanitary and improvement districts and all county agricultural societies may levy taxes as authorized by law which are authorized by the county board and are counted in the county levy limit provided in section 1 of this act and which do not collectively total more than fifteen cents per one hundred dollars of taxable valuation on any parcel or item of taxable property, except that such limitation shall not apply to property tax levies for preexisting lease-purchase contracts approved prior to July 1, 1998, and for bonded indebtedness approved according to law and secured by a levy on property. The county board shall review and approve or disapprove the levy request of all political subdivisions and county agricultural societies subject to this section. The county board may approve all or a portion of the levy request, but the county board shall not approve a levy request that would allow the requesting political subdivision or county agricultural society to levy a tax at a levy greater than that permitted by law. The levy request must be made on or before September 30. The county board shall set all levies by October 15 to insure that the taxes levied by political subdivisions and county agricultural societies subject to this section do not exceed the allowable limit for any parcel or item of taxable property. The levy allocated by the county may be exceeded as provided in section 3 of this act.

Sec. 3. (1) A political subdivision may exceed the limits provided in section 1 of this act by an amount approved by a majority of registered voters voting in a primary, general, or special election at which the issue is placed before the registered voters. A vote to exceed the limits provided in section 1 of this act must be approved prior to September 30 of the fiscal year which is to be the first to exceed the limits. The governing body of the political subdivision may call for the submission of the issue to the voters (a) by passing a resolution calling for exceeding the limits by a vote of at least two-thirds of the members of the governing body and delivering a copy of the resolution to the county clerk or election commissioner of every county which contains all or part of the political subdivision or (b) upon receipt of a petition by the county clerk or election commissioner of every county containing all or part of the political subdivision requesting an election signed by at least five percent of the registered voters residing in the political subdivision. The resolution or petition shall include the amount of levy which would be imposed in excess of the limits provided in section 1 of this act and the duration of the excess levy. The excess levy shall not have a duration greater than five years. The county clerk or election commissioner shall place the issue on the ballot at an election as called for in the resolution or petition which is at least thirty days after receipt of the resolution or petition. The election shall be held pursuant to the Election Act. Any excess levy approved under this section shall terminate pursuant to its terms, on a vote of the governing body of the political subdivision to terminate the authority to levy more than the limits, or at the end of the fourth fiscal year following the first year in which the levy exceeded the

limit, whichever is earliest.

(2) In lieu of the election procedures in subsection (1) of this section, any political subdivision subject to section 2 of this act and villages may approve a levy in excess of the limits in section 1 of this act or the allocation provided by the county board in section 2 of this act for a period of one year at a meeting of the residents of the political subdivision or village, called after notice is published in a newspaper of general circulation in the political subdivision or village at least twenty days prior to the meeting. At least ten percent of the registered voters residing in the political subdivision or village shall constitute a quorum for purposes of taking action to exceed the limits. If a majority of those casting votes at the meeting vote in favor of exceeding the limits, a copy of the record of that action shall be forwarded to the county board prior to September 30 and the county board shall authorize a levy as approved by the residents for the year.

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

Sec. 4. A council on public improvements and services may be created within each county or for adjoining counties by resolutions of county boards or by joint resolutions passed by at least three different types of political subdivisions located in the county which are authorized to levy property taxes or which may benefit from property taxes affected by the levy limits imposed by sections 1 to 3 of this act. Such councils shall include, but are not limited to, one elected official from each school board, county board, incorporated city or village, natural resources district, community college, educational service unit, hospital district, airport authority, fire district, and township taxing property within the county or counties. The elected governing body of each political subdivision which has the legal authority to request property tax funding or a levy set by the county board within a county may by resolution of the governing body appoint one elected official from the governing board to the council on public improvements and services.

Councils on public improvements and services may meet, beginning in 1996, as often as necessary prior to the adoption of budgets and property tax requests affected by the levy limits described in sections 1 to 3 of this act. The council shall jointly examine the budgets and property tax requests of each governmental agency or quasi-governmental agency with statutory authority to request a share of the property tax. The county clerk or designated county official of each county shall attend such meetings and keep a public record of the proceedings. Each council on public improvements and services which is created by resolution as provided in this section shall hold at least one public meeting prior to the adoption of public budgets affected by the levy limits imposed by sections 1 to 3 of this act. At such meetings the county clerk or designated county official may provide information on the preliminary property tax rate determined by dividing the amount requested for property taxes in the budget of the previous years by the final or estimated valuation for the political subdivision for the current year. Such council may continue to meet to discuss issues of public service provision in an effective and coordinated manner, the impacts of levy limits, state and federal law, program, or aid changes, and the joint provision or use of capital facilities and equipment.

Sec. 5. Section 2-201, Revised Statutes Supplement, 1994, is amended to read:

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

agricultural fair. After September 18, 1955, a new society shall not be formed in a county if one then exists.

Sec. 6. Section 2-203, Reissue Revised Statutes of Nebraska, is amended to read:

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

Sec. 7. Section 2-203.01, Revised Statutes Supplement, 1994, is amended to read:

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

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

Sec. 8. Section 2-203.02, Reissue Revised Statutes of Nebraska, is amended to read:

2-203.02. In counties having a population of more than four thousand inhabitants but not more than sixty thousand inhabitants, the county board ~~shall~~ may, subject to section 2 of this act, assess so much of the tax levy as will raise ten thousand dollars.

Sec. 9. Section 2-203.05, Reissue Revised Statutes of Nebraska, is amended to read:

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

Sec. 10. Section 2-229, Revised Statutes Supplement, 1994, is amended to read:

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

Sec. 11. Section 2-958, Revised Statutes Supplement, 1994, is amended to read:

2-958. (1) There is hereby authorized to be established a noxious weed control fund for each control authority, which fund shall be available for expenses authorized to be paid from such fund, including necessary expenses of the control authority in carrying out its duties and responsibilities under the Noxious Weed Control Act. The weed control superintendent within the county shall (a) ascertain and tabulate each year the approximate amount of land infested with noxious weeds and its location in the county, (b) ascertain and prepare all information required by the county board in the preparation of the county budget, including actual and expected revenue from all sources, cash balances, expenditures, amounts proposed to be expended during the year, and working capital, and (c) transmit such information tabulated by the control authority to the county board not later than June 1 of each year. On the basis of such information, the county board ~~shall~~ may make a tax levy each year for the purpose of paying the expenses authorized to be paid from the noxious weed control fund. Funds so collected shall be deposited to such noxious weed control fund.

(2) There is hereby created the Noxious Weed Cash Fund. The fund shall consist of proceeds raised from fees imposed for the registration of pesticides and earmarked for the fund pursuant to section 2-2634 and any reimbursement funds for control work done pursuant to subdivision (1)(b)(vi) of section 2-954. An amount from the General Fund matching the earmarked proceeds shall be appropriated for and deposited in the Noxious Weed Cash Fund annually. The Department of Agriculture shall request matching funds from the General Fund based upon the prior year's revenue earmarked for the Noxious Weed Cash Fund. The fund shall be administered and used by the director to maintain the noxious weed control program and for expenses directly related to the program. Any money in the fund available for investment shall be invested

by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.

Sec. 12. Section 2-1604, Revised Statutes Supplement, 1994, is amended to read:

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

Yes ... No ...

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

Sec. 13. Section 2-2428, Reissue Revised Statutes of Nebraska, is amended to read:

2-2428. (1) Prior to January 1, 1997, weather Weather control districts may be formed in the manner, and having the power, provided in sections 2-2428 to 2-2449 the Weather Control Act of Nebraska.

(2) On or after January 1, 1997, no new weather control district shall be organized under the Weather Control Act of Nebraska. Attempted formation of a weather control district under the Weather Control Act of Nebraska which has not been completed before January 1, 1997, shall be null, void, and of no effect for the purpose of organizing such district. All weather control districts having valid corporate existence before January 1, 1997, shall enjoy all rights, duties, powers, and authorities conferred by the Weather Control Act of Nebraska and shall not be affected by this section, nor shall the legality of formation, organization, or operation of any such district be subject to any legal action based on this section.

Sec. 14. Section 2-2444, Revised Statutes Supplement, 1995, is amended to read:

2-2444. The board of directors shall, on or before September 20 of each year, prepare an estimate showing the amount of money required to finance the activities of the district for the ensuing year and may levy and collect each year the taxes necessary to finance the activities of such district for the ensuing year to the amount of not more than three and five-tenths cents on each one hundred dollars of the taxable value of the taxable property within such district. It shall, on or before September 20 of each year, certify its tax levy to the county clerks of the counties wholly or partially within the district who shall may extend the levy on the county tax list, and the levy shall be collected by the county treasurer in the same manner as county taxes. It shall be the duty of the board to apply for and to receive from the county treasurers all money to the credit of the district. The county treasurers shall disburse the taxes collected to the order of the treasurer of the district.

Sec. 15. Section 2-2447, Revised Statutes Supplement, 1994, is amended to read:

2-2447. The board of directors of a weather control district may, on its own motion, or the board shall, on a written request signed by not less than twelve resident owners of land in each of a majority of the precincts lying wholly or partly within the district, request of the Secretary of State that the question of dissolution of such district be submitted to a vote of the registered voters of the district, and the Secretary of State shall fix the date of such election, notice of which shall be given and which shall be conducted in the same manner as elections for the formation of such districts. If a majority of those voting on such question vote in favor of dissolution, the Secretary of State shall certify such result to the board of directors of such district. If the district has no debts outstanding at the time such result is certified to the board by the Secretary of State, such district shall thereupon stand dissolved. If the district has debts outstanding at the time such result is certified to the board by the Secretary of State and there are not sufficient funds in the hands of the treasurer of the district or in the hands of the county treasurer or treasurers to the credit of the district, to pay such debts, or if at the time of such certification, the district is under contract for any program of weather control as authorized in the Weather Control Act of Nebraska, the board of directors of such district shall have authority to: (1) levy Request the authority to levy the taxes necessary to pay such outstanding debts; (2) complete, in accordance with the contract, any program of weather control, ~~or~~ in the alternative, ~~to~~ negotiate and enter into a settlement of such contract with the contractor or contractors; (3) levy the taxes necessary to pay any obligations due or to become due under any such contract for any such program of weather control or to pay the cost of settlement thereof; and (4) wind up the affairs of the district and levy the taxes necessary to pay the cost thereof, and upon payment of such debts, the completion or settlement of such contract or contracts for any such program of weather control and the payment of the obligations due under any such contract or the settlement thereof, and the payment of the costs incurred in winding up the affairs of the district, the district shall thereupon stand dissolved. In case a district is dissolved, any funds on hand or to be collected, in excess of the funds necessary to pay the outstanding obligations of the district and the costs of winding up the affairs of the district, shall be held by the treasurer of the district, and the directors shall petition the district court of the county in which the main office is located for an order approving the distribution of funds to the taxpayers of the district on the same basis as collected. The question of dissolution shall not be submitted more often than once every twelve months.

Sec. 16. Section 2-3211.01, Reissue Revised Statutes of Nebraska, is amended to read:

2-3211.01. (1) Each new natural resources district established by merging two or more natural resources districts in their entirety shall assume all assets, liabilities, and obligations of such merged districts on the effective date of the merger.

(2) Whenever a change of boundaries, division of one district into two or more new districts, or division and merger of one district into two or more existing districts takes place, the commission shall determine the apportionment of any assets, liabilities, and obligations. Such apportionment shall be based on all relevant factors including, but not limited to, the proportionate land areas involved in the change, division, or merger and the extent to which particular assets, liabilities, or obligations are related to specific land areas. Interests in real estate and improvements to real estate shall be assumed by the district in which they are located on the effective date of the change, division, or merger. The value of such interests in real estate and improvements shall be considered in the apportionment, and any such assets may be encumbered or otherwise liquidated by the assuming district to effect the proper apportionment.

(3) All taxes levied pursuant to section 2-3225~~7~~ ~~46-6737~~, ~~or~~ ~~46-674-19~~ and all assessments levied pursuant to sections 2-3254 to 2-3254.06 prior to the change of boundaries, division, or merger shall be apportioned by the commission on the basis of the relationship between the intended uses of such taxes or assessments and the land areas involved in the change, division, or merger. Taxes or assessments levied pursuant to sections 2-3254 to 2-3254.06~~7~~ ~~46-6737~~ and ~~46-674-19~~ which are in the possession of or payable to a district at the time of the change, division, or merger and taxes or assessments in the possession of or payable to any other special-purpose district merged into a natural resources district shall be put into a special fund by the district receiving such assets and shall be expended as nearly as practicable for the purposes for which they were levied or assessed.

Sec. 17. Section 2-3225, Revised Statutes Supplement, 1994, is amended to read:

2-3225. Each district shall have the power and authority to levy a tax of not to exceed four and one-half cents on each one hundred dollars of taxable valuation annually on all of the taxable property within such district unless a higher levy is authorized by a majority vote of those voting on the issue at a regular election on a referendum question submitted by resolution of the board of directors and certified to the Secretary of State on or before September 10 of the election year pursuant to section 3 of this act. The proceeds of such tax shall be used, together with any other funds which the district may receive from any source, for the operation of the district. When adopted by the board, the levy shall be certified by the secretary to the county clerk of each county which in whole or in part is included within the district. Such levy shall be handled by the counties in the same manner as other levies, and proceeds shall be remitted to the district treasurer. Such levy shall not be considered a part of the general county levy and shall not be considered in connection with any limitation on levies of such counties.

Sec. 18. Section 3-504, Revised Statutes Supplement, 1994, is amended to read:

3-504. Any authority established under the Cities Airport Authorities Act shall have power:

(1) To sue and be sued;
 (2) To have a seal and alter the same at pleasure;
 (3) To acquire, hold, and dispose of personal property for its corporate purposes;

(4) To acquire in the name of the city, by purchase or condemnation, real property or rights or easements therein necessary or convenient for its corporate purposes and, except (a) as may otherwise be provided in the act and (b) that if property is to be acquired outside the zoning jurisdiction of the city when such city is a city of the metropolitan class, approval must be obtained from the county board of the county where the property is located before the right of eminent domain may be exercised, to use the same so long as its corporate existence continues. Such power shall not be exercised by authorities of cities of the primary, first, and second classes and of villages created after September 2, 1973, without further approval until such time as at least three members of the authority have been elected. If the exercise of such power is necessary while three or more appointed members remain on the authority of cities of the primary, first, and second classes and of villages, the appointing body shall approve all proceedings under this subdivision;

(5) To make bylaws for the management and regulation of its affairs and, subject to agreements with bondholders, to make rules and regulations for the use of projects and the establishment and collection of rentals, fees, and all other charges for services or commodities sold, furnished, or supplied by such authority. Any person violating such rules shall be guilty of a Class III misdemeanor;

(6) With the consent of the city, to use the services of agents, employees, and facilities of the city, for which the authority may reimburse the city a proper proportion of the compensation or cost thereof, and also to use the services of the city attorney as legal advisor to the authority;

(7) To appoint officers, agents, and employees and fix their compensation;

(8) To make contracts, leases, and all other instruments necessary or convenient to the corporate purposes of the authority;

(9) To design, construct, maintain, operate, improve, and reconstruct, so long as its corporate existence continues, such projects as are necessary and convenient to the maintenance and development of aviation services to and for the city in which such authority is established, including landing fields, heliports, hangars, shops, passenger and freight terminals, control towers, and all facilities necessary or convenient in connection with any such project, to contract for the construction, operation, or maintenance of any parts thereof or for services to be performed thereon, and to rent parts thereof and grant concessions thereon, all on such terms and conditions as the authority may determine;

(10) To include in such project, subject to zoning restrictions, space and facilities for any or all of the following: Public recreation; business, trade, or other exhibitions; sporting or athletic events; public meetings; conventions; and all other kinds of assemblages and, in order to obtain additional revenue, space and facilities for business and commercial purposes. Whenever the authority deems it to be in the public interest, the authority may lease any such project or any part or parts thereof or contract for the management and operation thereof or any part or parts thereof. Any such lease or contract may be for such period of years as the authority shall determine;

(11) To charge fees, rentals, and other charges for the use of projects under the jurisdiction of such authority subject to and in accordance with such agreement with bondholders as may be made as hereinafter provided. Subject to contracts with bondholders, all fees, rentals, charges, and other revenue derived from any project shall be applied to the payment of operating, administration, and other necessary expenses of the authority properly chargeable to such project and to the payment of the interest on and principal of bonds or for making sinking-fund payments therefor. Subject to contracts with bondholders, the authority may treat one or more projects as a single enterprise with respect to revenue, expenses, the issuance of bonds, maintenance, operation, or other purposes;

(12) To certify annually to the governing body of the city or the county board the amount of tax to be levied for airport purposes which the authority requires under its adopted budget statement to be received from taxation, not to exceed three and five-tenths cents on each one hundred dollars of taxable valuation of all the taxable property in such city or county. The governing body or county board shall levy and collect the taxes so certified at the same time and in the same manner as other city taxes are levied and collected, and the proceeds of such taxes when due and as collected shall be set aside and deposited in the special account or accounts in which other revenue of the authority is deposited. An authority in a city of the first or second class or a village shall have power to certify annually to the governing body of such a city or village or the county board an additional amount of tax to be levied for airport purposes, not to exceed three and five-tenths cents on each one hundred dollars of taxable value, to be levied, collected, set aside, and deposited as specified in this subdivision, and if negotiable bonds of the authority are thereafter issued, this power shall continue until such bonds are paid in full. When such additional amount of tax is first certified, the governing body or county board may then require, but not thereafter, approval of the same by a majority vote of the governing body or by a majority vote of the electors voting on the same at a general or special election. The provisions of this subdivision shall not apply to cities of the metropolitan class. An authority may adopt a resolution requesting that the county board include the tax levy in the county budget;

(13) To construct and maintain under, along, over, or across a project, telephone, telegraph, or electric wires and cables, fuel lines, gas mains, water mains, and other mechanical equipment not inconsistent with the appropriate use of such project, to contract for such construction and to lease the right to construct and use the same, or to use the same on such terms for such periods of time and for such consideration as the authority shall determine;

(14) To accept grants, loans, or contributions from the United States, the State of Nebraska, any agency or instrumentality of either of them, or the city in which such authority is established and to expend the proceeds thereof for any corporate purposes;

(15) To incur debt and issue negotiable bonds and to provide for the rights of the holders thereof;

(16) To enter on any lands, waters, and premises for the purposes of making surveys, soundings, and examinations; and

(17) To do all things necessary or convenient to carry out the powers expressly conferred on such authorities by the act.

Sec. 19. Section 3-603, Revised Statutes Supplement, 1994, is amended to read:

3-603. For the purpose of acquiring and improving such aviation field, such county may, in lieu of issuing and selling bonds, levy an annual tax of not to exceed seven cents on each one hundred dollars of taxable value of all the taxable property within such county subject to section 2 of this act. The tax shall not be levied or collected until the proposition of levying the same has first been submitted to the legal electors of such county at a general or special election held therein and received a majority of the votes cast upon the question of levying such tax. Such levy shall be authorized for a term not exceeding ten years, and the proposition submitted to the electors shall specify the number of years for which it is proposed to levy such tax. If funds for such purposes are raised by the levy of tax, no part of the funds so accruing shall be used for any other purpose.

Sec. 20. Section 3-605, Revised Statutes Supplement, 1994, is amended to read:

3-605. For the purpose of the construction, leasing, improvement, maintenance, and management of an aviation field and for the payment of persons employed in the performance of labor in connection therewith, any county may, without a vote of the legal electors, levy an annual tax of not to exceed three and five-tenths cents on each one hundred dollars of taxable

value of all the taxable property in such county subject to section 2 of this act. No part of the funds so levied and collected shall be used for any other purpose.

Sec. 21. Section 3-613, Revised Statutes Supplement, 1994, is amended to read:

3-613. Any authority established under sections 3-601 to 3-622 shall have power:

- (1) To sue and be sued;
- (2) To have a seal and alter the same at pleasure;
- (3) To acquire, hold, and dispose of personal property for its corporate purposes;
- (4) To acquire in the name of the county, by purchase or condemnation, real property or rights or easements therein necessary or convenient for its corporate purposes and, except as may otherwise be provided in such sections, to use the same so long as its corporate existence continues. Such power shall not be exercised by authorities created after September 2, 1973, without further approval until such time as three or more members of the authority have been elected. If the exercise of such power is necessary while three or more appointed members remain on the authority, the appointing body shall approve all proceedings under this subdivision;
- (5) To make bylaws for the management and regulation of its affairs and, subject to agreements with bondholders, to make rules and regulations for the use of projects and the establishment and collection of rentals, fees, and all other charges for services or commodities sold, furnished, or supplied by such authority. Any person violating such rules shall be guilty of a Class III misdemeanor;
- (6) With the consent of the county, to use the services of agents, employees, and facilities of the county, for which the authority may reimburse the county a proper proportion of the compensation or cost thereof, and also to use the services of the county attorney as legal advisor to the authority;
- (7) To appoint officers, agents, and employees and fix their compensation;
- (8) To make contracts, leases, and all other instruments necessary or convenient to the corporate purposes of the authority;
- (9) To design, construct, maintain, operate, improve, and reconstruct, so long as its corporate existence continues, such projects as are necessary and convenient to the maintenance and development of aviation services to and for the county in which such authority is established, including landing fields, heliports, hangars, shops, passenger and freight terminals, control towers, and all facilities necessary or convenient in connection with any such project, to contract for the construction, operation, or maintenance of any parts thereof or for services to be performed thereon, and to rent parts thereof and grant concessions thereon, all on such terms and conditions as the authority may determine;
- (10) To include in such project, subject to zoning restrictions, space and facilities for any or all of the following: Public recreation; business, trade, or other exhibitions; sporting or athletic events; public meetings; conventions; and all other kinds of assemblages and, in order to obtain additional revenue, space and facilities for business and commercial purposes. Whenever the authority deems it to be in the public interest, the authority may lease any such project or any part or parts thereof or contract for the management and operation thereof or any part or parts thereof. Any such lease or contract may be for such period of years as the authority shall determine;
- (11) To charge fees, rentals, and other charges for the use of projects under the jurisdiction of such authority subject to and in accordance with such agreement with bondholders as may be made as hereinafter provided. Subject to contracts with bondholders, all fees, rentals, charges, and other revenue derived from any project shall be applied to the payment of operating, administration, and other necessary expenses of the authority properly chargeable to such project and to the payment of the interest on and principal of bonds or for making sinking-fund payments therefor. Subject to contracts with bondholders, the authority may treat one or more projects as a single enterprise with respect to revenue, expenses, the issuance of bonds, maintenance, operation, or other purposes;
- (12) To certify annually to the county board or governing body of the city the amount of tax to be levied for airport purposes subject to section 2 of this act, not to exceed three and five-tenths cents on each one hundred dollars of taxable valuation of all the taxable property in such county or city. The governing body shall request the county board or governing body to levy and collect the taxes so certified at the same time and in the same manner as other county taxes are levied and collected, and the

proceeds of such taxes when due and as collected shall be set aside and deposited in the special account or accounts in which other revenue of the authority is deposited. An authority may adopt a resolution requesting that the governing body of a city include the tax levy in the city budget;

(13) To construct and maintain under, along, over, or across a project, telephone, telegraph, or electric wires and cables, fuel lines, gas mains, water mains, and other mechanical equipment not inconsistent with the appropriate use of such project, to contract for such construction and to lease the right to construct and use the same, or to use the same on such terms for such period of time and for such consideration as the authority shall determine;

(14) To accept grants, loans, or contributions from the United States, the State of Nebraska, any agency or instrumentality of either of them, or the county in which such authority is established and to expend the proceeds thereof for any corporate purposes;

(15) To incur debt and issue negotiable bonds and to provide for the rights of the holders thereof;

(16) To enter on any lands, waters, and premises for the purposes of making surveys, soundings, and examinations; and

(17) To do all things necessary or convenient to carry out the powers expressly conferred on such authorities by sections 3-601 to 3-622.

Sec. 22. Section 3-707, Revised Statutes Supplement, 1994, is amended to read:

3-707. Any joint authority established under the Joint Airport Authorities Act shall have power:

(1) To sue and be sued;

(2) To have a seal and alter the same at pleasure;

(3) To acquire, hold, and dispose of personal property for its corporate purposes;

(4) To acquire, by purchase or condemnation, real property or rights or easements therein necessary or convenient for its corporate purposes and, except as may otherwise be provided in the act, to use the same so long as its corporate existence continues. Such power shall not be exercised by authorities created after September 2, 1973, without further approval until such time as three or more members of the authority have been elected. If the exercise of such power is necessary while three or more appointed members remain on the authority, the appointing body shall approve all proceedings under this subdivision;

(5) To make bylaws for the management and regulation of its affairs and, subject to agreements with bondholders, to make rules and regulations for the use of projects and the establishment and collection of rentals, fees, and all other charges for services or commodities sold, furnished, or supplied by such joint authority;

(6) To appoint officers, agents, and employees and fix their compensation;

(7) To make contracts, leases, and all other instruments necessary or convenient to the corporate purposes of the joint authority;

(8) To design, construct, maintain, operate, improve, and reconstruct, so long as its corporate existence continues, such projects as are necessary and convenient to the maintenance and development of aviation services to and for the political subdivisions by which such joint authority was established, including landing fields, heliports, hangars, shops, passenger and freight terminals, control towers, and all facilities necessary or convenient in connection with any such project, to contract for the construction, operation, or maintenance of any parts thereof or for services to be performed thereon, and to rent parts thereof and grant concessions thereon, all on such terms and conditions as the joint authority may determine;

(9) To include in such project, subject to zoning restrictions, space and facilities for any or all of the following: Public recreation; business, trade, or other exhibitions; sporting or athletic events; public meetings; conventions; and all other kinds of assemblages and, in order to obtain additional revenue, space and facilities for business and commercial purposes. Whenever the joint authority deems it to be in the public interest, it may lease any such project or any part or parts thereof or contract for the management and operation thereof or any part or parts thereof. Any such lease or contract may be for such period of years as the joint authority shall determine;

(10) To charge fees, rentals, and other charges for the use of projects under its jurisdiction subject to and in accordance with such agreements with bondholders as may be made as provided in the act. Subject to contracts with bondholders, all fees, rentals, charges, and other revenue

derived from any project shall be applied to the payment of operating, administration, and other necessary expenses of the joint authority properly chargeable to such project and to the payment of the interest on and principal of bonds or for making sinking-fund payments therefor. Subject to contracts with bondholders, the joint authority may treat one or more projects as a single enterprise with respect to revenue, expenses, the issuance of bonds, maintenance, operation, or other purposes;

(11) To certify annually to each tax-levying body the amount of tax to be levied for airport purposes subject to section 2 of this act, not to exceed three and five-tenths cents on each one hundred dollars of taxable valuation of all of the taxable property therein, to insure that all of the taxable property within each county, city, and village which has become interested in a joint airport authority, directly or indirectly, as set forth in section 3-702, whether at the time of the authority's initial organization or thereafter, becomes subject to taxation for the purposes of such authority. Whenever a city or village so interested in a joint authority is situated within a county which is likewise interested in the same joint authority, the joint authority shall, in order to avoid the possibility of double taxation, certify the tax only to the tax-levying body of the county and shall not certify any tax to the tax-levying body of such city or village. Such tax-levying bodies shall request the county board to levy and collect the taxes so certified at the same time and in the same manner as other taxes of such county, city, or village, as the case may be, are levied and collected, and the proceeds of such taxes as collected shall be set aside and deposited in the special account or accounts in which other revenue of the joint authority is deposited;

(12) To covenant in any resolution or other instrument pursuant to which it issues any of its bonds or other obligations that the joint authority will, for so long as any such bonds or obligations and the interest thereon remain outstanding and unpaid, annually certify to each tax-levying body referred to in subdivision (11) of this section the maximum tax which the joint authority is, at the time of issuing such bonds or other obligations, authorized to so certify and that it will, in the event of any change in the method of assessment, so certify such tax as will raise the same amount in dollars as such maximum tax would have raised at the time such bonds or other obligations were issued;

(13) To pledge for the security of the principal of any bonds or other obligations issued by the joint authority and the interest thereon any revenue derived by the joint authority from taxation;

(14) To construct and maintain under, along, over, or across a project, telephone, telegraph, or electric wires and cables, fuel lines, gas mains, water mains, and other mechanical equipment not inconsistent with the appropriate use of such project, to contract for such construction and to lease the right to construct and use the same, or to use the same on such terms, for such periods of time, and for such consideration as the joint authority shall determine;

(15) To accept grants, loans, or contributions from the United States, the State of Nebraska, or any agency or instrumentality of either of them and to expend the proceeds thereof for any corporate purposes;

(16) To incur debt and issue negotiable bonds and to provide for the rights of the holders thereof;

(17) To enter on any lands, waters, and premises for the purposes of making surveys, soundings, and examinations; and

(18) To do all things necessary or convenient to carry out the powers expressly conferred by the act.

Sec. 23. Section 12-914, Revised Statutes Supplement, 1994, is amended to read:

12-914. The board of trustees shall annually fix the amount of money for the proposed budget statement as may be deemed sufficient and necessary for carrying out the proposed policy with regard to the contemplated cemetery or cemeteries for the ensuing fiscal year. After the adoption of the district's budget statement, the president and secretary shall certify the amount to be received from taxation, according to the adopted budget statement, to the proper county clerk or county clerks and the proper county board or boards which shall may levy a tax subject to section 2 of this act, not to exceed the amount so certified nor to exceed one and seven-tenths cents on each one hundred dollars upon the taxable value of all the taxable property in such district, for the maintenance of the cemetery or cemeteries in the district for the fiscal year as provided by law. Such tax shall be collected as other taxes are collected in the county by the county treasurer, shall be placed to the credit of the cemetery district so authorizing the same, and shall be paid to the treasurer of the cemetery district upon warrants drawn

upon the fund by the board of trustees of the district. Such warrants shall bear the signature of the president and the counter-signature of the secretary of the cemetery district. The amount of the tax levy shall not exceed the amount of funds required to defray the expenses of the district for a period of one year, as embraced in the adopted budget statement which forms the basis of the assessment and levy. For purposes of section 2 of this act, the county board of each county in which the district is situated shall approve the budget.

Sec. 24. Section 12-923, Revised Statutes Supplement, 1994, is amended to read:

12-923. The board of trustees of each cemetery district organized under sections 12-909 to 12-923 shall annually include in its proposed budget statement the amount of money deemed necessary in order for such district to acquire adequate cemetery land. After the adoption of the district's budget statement, the president and secretary shall certify the amount to be received from taxation for such purpose, according to the adopted budget statement, to the proper county clerk or county clerks and the proper county board or boards which ~~shall~~ may levy the required tax subject to section 2 of this act. The tax so levied for the acquisition of cemetery land in the district shall not exceed the amount so certified in the adopted budget statement nor exceed one and seven-tenths cents on each one hundred dollars upon the taxable value of all taxable property in such district. The tax levied pursuant to this section shall be in addition to the tax levy authorized by section 12-914. Such tax shall be collected as other taxes are collected in the county by the county treasurer. The proceeds of the tax so levied and collected shall constitute a special fund for the acquisition of cemetery land in the district, shall be placed to the credit of the cemetery district so authorizing such levy, and shall be paid to the treasurer of the cemetery district upon warrants drawn upon the fund by the board of trustees of the district. The county treasurer shall keep such fund separate and apart from other county funds. In case the amount of money produced by such tax levies exceeds the amount expended or the amount necessary to insure availability of cemetery land, such excess shall be placed into the county general fund. For purposes of section 2 of this act, the county board of each county in which the district is situated shall approve the budget.

Sec. 25. Section 13-303, Reissue Revised Statutes of Nebraska, is amended to read:

13-303. The county boards of counties, and the governing bodies of cities and villages, may provide ambulance service as a governmental service either within or without the county or municipality, as the case may be. The county board or governing body may contract with any city, person, firm, or corporation to provide such service. Each may enter into an agreement with the other under the Interlocal Cooperation Act for the purpose of providing necessary ambulance service, or may provide separate service for itself. Public funds may be expended therefor, and a reasonable service fee may be charged to the user. Before any such ambulance service is established under the authority of this section, the county board or the governing bodies of cities and villages shall hold a public hearing after giving at least ten days' notice thereof, which notice shall include a brief summary of the general plan for providing such ambulance service, including an estimate of the initial cost and the possible continuing cost of operating such service. If the board or governing body after such hearing determines that ambulance service is needed, it may proceed as authorized in this section. The authority granted in this section shall be cumulative and supplementary to any existing powers heretofore granted. Any county board of counties and the governing bodies of cities and villages may pay their cost for such service out of available general funds, or may levy a tax for the purpose of providing necessary ambulance service, which levy shall be in addition to all other taxes and shall be in addition to restrictions on the levy of taxes provided by statute, except ~~7~~ PROVIDED, that when a fire district provides ambulance service the county shall pay the cost for the county ambulance service by levying a tax on that property not in a fire district providing ambulance service. The levy shall be subject to section 2 of this act.

Sec. 26. Section 13-1304, Revised Statutes Supplement, 1994, is amended to read:

13-1304. Any commission established under sections 13-1301 to 13-1312 shall have power to:

- (1) Sue and be sued;
- (2) Have a seal and alter the same at pleasure;
- (3) Acquire, hold, and dispose of personal property for its corporate purposes;
- (4) Acquire in the name of the city and county, by gift, grant,

bequest, purchase, or condemnation, real property or rights and easements thereon necessary or convenient for its corporate purposes and use the same so long as its corporate existence continues;

(5) Make bylaws for the management and regulation of its affairs and make rules and regulations for the use of its projects;

(6) With the consent of the city or the county, as the case may be, use the services of agents, employees, and facilities of the city or county, for which the commission may reimburse the city or the county their proper proportion of the compensation or cost thereof, and use the services of the city attorney as legal advisor to the commission;

(7) Appoint officers, agents, and employees and fix their compensation, except that the county treasurer shall be the ex officio treasurer of the commission;

(8) Design, acquire, construct, maintain, operate, improve, remodel, remove, and reconstruct, so long as its corporate existence continues, such projects for the use both by the city and county as are approved by the city and the county and all facilities necessary or convenient in connection with any such projects;

(9) Enter into agreements with the city or county, or both, as to the operation, maintenance, repair, and use of its projects;

(10) With the approval of both the city and the county, enter into agreements with the United States of America, the State of Nebraska, any body, board, agency, corporation, or other governmental entity of either of them, or other governmental units for use by them of any projects to the extent that such use is not required by the city or the county;

(11) Make all other contracts, leases, and instruments necessary or convenient to the carrying out of the corporate purposes or powers of the commission;

(12) Annually levy, assess, and certify to the governing body of the county the amount of tax to be levied for the purposes of the commission subject to section 2 of this act, not to exceed one and seven-tenths cents on each one hundred dollars upon the taxable valuation of all the taxable property in the county. The governing body of the county shall collect the tax so certified at the same time and in the same manner as other county taxes are levied and collected, and the proceeds of such taxes when due and as collected shall be set aside and deposited in the special account or accounts in which other revenue of the commission is deposited;

(13) Accept grants, loans, or contributions from the United States of America, the State of Nebraska, any agency or instrumentality of either of them, the city, the county, any other governmental unit, or any private person, firm, or corporation and expend the proceeds thereof for any corporate purposes;

(14) Incur debt, issue bonds and notes and provide for the rights of the holders thereof, and pledge and apply to the payment of such bonds and notes the taxes and other receipts, income, revenue, profits, and money of the commission;

(15) Enter on any lands, waters, and premises for the purpose of making surveys, findings, and examinations; and

(16) Do all things necessary or convenient to carry out the powers specially conferred on the commission by sections 13-1301 to 13-1312.

Sec. 27. Section 15-1026, Reissue Revised Statutes of Nebraska, is amended to read:

15-1026. Any city of the primary class may establish a fire and police pension fund. Such city may anticipate its liability for future pension payments on an actuarial basis and, in order to equalize the tax burden over a period of years, may levy and collect taxes in each fiscal year sufficient to meet current needs and equalize the future payments. ~~The tax shall be in excess of and in addition to all other taxes now or hereafter authorized to be levied by the city.~~ The tax so levied and collected, together with contributions made by firefighters and police officers, shall be credited to the fund. Any unexpended balance remaining in the fund at the close of the fiscal year shall be reappropriated for the ensuing year. Pension payments required by law shall be a general obligation of the city and may be made out of, but not limited to, the fund. The unexpended balance of any fire and police pension fund established by a city of the primary class existing on August 30, 1987, shall be transferred on such date to the fund authorized in this section.

Sec. 28. Section 16-702, Revised Statutes Supplement, 1994, is amended to read:

16-702. (1) ~~The Subject to the limits in section 1 of this act, the~~ mayor and council shall have power to levy and collect taxes for all municipal purposes on the taxable property within the corporate limits of the city. All

city taxes, except special assessments otherwise provided for, shall become due on the first day of December of each year.

(2) At the time provided for by law, the council shall cause to be certified to the county clerk the amount of tax to be levied for purposes of the adopted budget statement on the taxable property within the corporation for the year then ensuing, as shown by the assessment roll for such year, including all special assessments and taxes assessed as hereinbefore provided. The clerk shall place the same on the proper tax list to be collected in the manner provided by law for the collection of county taxes in the county where such city is situated.

(3) In all sales for delinquent taxes for municipal purposes, if there are other delinquent taxes due from the same person or lien on the same property, the sales shall be for all the delinquent taxes. Such sales and all sales made under and by virtue of this section or the provisions of law herein referred to shall be of the same validity and, in all respects, shall be deemed and treated as though such sale had been made for the delinquent county taxes exclusively.

(4) The maximum amount of tax which may be certified, assessed, and collected for purposes of the adopted budget statement shall not require a tax levy in excess of eighty-seven and five-tenths cents on each one hundred dollars upon the taxable value of the taxable property within such municipality. Any special assessments, special taxes, amounts assessed as taxes, and such sums as may be authorized by law to be levied for the payment of outstanding bonds and debts, ~~levies to pay or fund pension plans of firefighters or police officers, and levies to pay judgments~~ may be made by the council in addition to the levy of eighty-seven and five-tenths cents on each one hundred dollars upon the taxable value of the taxable property within such municipality. The council may certify a further amount of tax to be levied which shall not require a tax levy in excess of seven cents on each one hundred dollars upon the taxable value of the taxable property within such city for the purpose of establishing the sinking fund or sinking funds authorized by sections 19-1301 to 19-1304, and in addition thereto, when required by section 18-501, a further levy of ten and five-tenths cents on each one hundred dollars upon the taxable value of the taxable property within such city may be imposed.

(5) Nothing in this section shall be construed to authorize an increase in the amounts of levies for any specific municipal purpose or purposes elsewhere limited by law, whether limited in specific sums or by tax levies.

Sec. 29. Section 16-1019, Revised Statutes Supplement, 1995, is amended to read:

16-1019. (1) The right to any benefits under the retirement system and the assets of any fund of the retirement system shall not be assignable or subject to execution, garnishment, attachment, or the operation of any bankruptcy or insolvency laws, except that the retirement system may comply with the directions set forth in a qualified domestic relations order meeting the requirements of section 414(p) of the Internal Revenue Code. The city or retirement committee may require appropriate releases from any person as a condition to complying with any such order. The retirement system shall not recognize any domestic relations order which alters or changes benefits, provides for a form of benefit not otherwise provided for by the retirement system, increases benefits not otherwise provided by the retirement system, or accelerates or defers the time of payment of benefits. No participant or beneficiary shall have any right to any specific portion of the assets of the retirement system.

(2) The retirement system shall be administered in a manner necessary to comply with the tax-qualification requirements applicable to government retirement plans under section 401(a) of the Internal Revenue Code, including section 401(a)(9) relating to the time and manner in which benefits are required to be distributed, section 401(a)(16) relating to compliance with the maximum limitation on the plan benefits or contributions under section 415, section 401(a)(17) which limits the amount of compensation which can be taken into account under a retirement plan, and section 401(a)(25) relating to the specification of actuarial assumptions. Any requirements for compliance with section 401(a) of the Internal Revenue Code may be set forth in any trust or funding medium for the retirement system. This subsection shall be in full force and effect only so long as conformity with section 401(a) of the Internal Revenue Code is required for public retirement systems in order to secure the favorable income tax treatment extended to sponsors and beneficiaries of tax-qualified retirement plans.

(3) If the retirement committee determines that the retirement system has previously overpaid or underpaid a benefit payable under sections

16-1001 to 16-1019, it shall have the power to correct such error. In the event of an overpayment, the retirement system may, in addition to any other remedy that the retirement system may possess, offset future benefit payments by the amount of the prior overpayment, together with regular interest thereon.

(4) A police officer whose benefit payment is adjusted by the retirement committee pursuant to subsection (3) of this section may request a review by the city council of the adjustment made by the retirement committee.

(5) In order to provide the necessary amounts to pay for or fund a pension plan established under sections 16-1001 to 16-1019, the mayor and council may make a levy which is within the levy restrictions of section 1 of this act. ~~in addition to the multiple levies or the all-purpose and exclusive levy which such city is authorized by law to make.~~

Sec. 30. Section 16-1038, Revised Statutes Supplement, 1995, is amended to read:

16-1038. (1) The right to any benefits under the retirement system and the assets of any fund of the retirement system shall not be assignable or subject to execution, garnishment, attachment, or the operation of any bankruptcy or insolvency laws, except that the retirement system may comply with the directions set forth in a qualified domestic relations order meeting the requirements of section 414(p) of the Internal Revenue Code. The city or retirement committee may require appropriate releases from any person as a condition to complying with any such order. The retirement system shall not recognize any domestic relations order which alters or changes benefits, provides for a form of benefit not otherwise provided for by the retirement system, increases benefits not otherwise provided by the retirement system, or accelerates or defers the time of payment of benefits. No participant or beneficiary shall have any right to any specific portion of the assets of the retirement system.

(2) The retirement system shall be administered in a manner necessary to comply with the tax-qualification requirements applicable to government retirement plans under section 401(a) of the Internal Revenue Code, including section 401(a)(9) relating to the time and manner in which benefits are required to be distributed, section 401(a)(16) relating to compliance with the maximum limitation on the plan benefits or contributions under section 415, section 401(a)(17) which limits the amount of compensation which can be taken into account under a retirement plan, section 401(a)(25) relating to the specification of actuarial assumptions, and section 401(a)(31) relating to direct rollover distribution from qualified retirement plans. Any requirements for compliance with section 401(a) of the Internal Revenue Code may be set forth in any trust or funding medium for the retirement system. This subsection shall be in full force and effect only so long as conformity with section 401(a) of the Internal Revenue Code is required for public retirement systems in order to secure the favorable income tax treatment extended to sponsors and beneficiaries of tax-qualified retirement plans.

(3) If the retirement committee determines that the retirement system has previously overpaid or underpaid a benefit payable under sections 16-1020 to 16-1042, it shall have the power to correct such error. In the event of an overpayment, the retirement system may, in addition to any other remedy that the retirement system may possess, offset future benefit payments by the amount of the prior overpayment, together with regular interest thereon.

(4) A firefighter whose benefit payment is adjusted by the retirement committee pursuant to subsection (3) of this section may request a review by the city council of the adjustment made by the retirement committee.

(5) In order to provide the necessary amounts to pay for or fund a pension plan established under sections 16-1020 to 16-1042, the mayor and council may make a levy which is within the levy restrictions of section 1 of this act. ~~in addition to the multiple levies or the all-purpose and exclusive levy which such city is authorized by law to make.~~

Sec. 31. Section 17-702, Revised Statutes Supplement, 1994, is amended to read:

17-702. (1) The council or board of trustees of each city of the second class or village shall, at the time and in the manner provided by law, cause to be certified to the county clerk the amount of tax to be levied upon the taxable value of all the taxable property of the city or village which the city or village requires for the purposes of the adopted budget statement for the ensuing year, including all special assessments and taxes assessed as hereinbefore provided. The county clerk shall place the same on the property tax lists to be collected in the manner provided by law for the collection of county taxes in the county where such city or village is situated. In all sales for any delinquent taxes for municipal purposes, if there are other

delinquent taxes due from the same person or a lien on the same property, the sale shall be for all the delinquent taxes. Such sales and all sales made under or by virtue of this section or the provision of law herein referred to shall be of the same validity and in all respects be deemed and treated as though such sales had been made for the delinquent county taxes exclusively. The Subject to section 1 of this act, the maximum amount of tax which may be so certified, assessed, and collected shall not require a tax levy in excess of one dollar and five cents on each one hundred dollars upon the taxable value of all the taxable property within the corporate limits of such city or village for the purposes of the adopted budget statement, together with any special assessments or special taxes or amounts assessed as taxes and such sum as may be authorized by law for the payment of outstanding bonds and debts.

(2) The Within the limitation of section 1 of this act, the council or board of trustees of each city of the second class or village may certify a further an amount to be levied not to exceed ten and five-tenths cents on each one hundred dollars upon the taxable value of all the taxable property within such city or village for the purpose of establishing the sinking fund or funds authorized by sections 19-1301 to 19-1304. Nothing contained in subsection (1) or (2) of this section shall be construed to authorize an increase in the amount of levies for any specific municipal purpose or purposes elsewhere limited by law, whether limited in specific sums or by tax levies.

(3) When required by section 18-501, an additional levy of seven cents on each one hundred dollars upon the taxable value of all the taxable property within the city of the second class or village may be imposed.

Sec. 32. Section 18-501, Revised Statutes Supplement, 1994, is amended to read:

18-501. (1) Any city or village in this state is hereby authorized to own, construct, equip, and operate, either within or without the corporate limits of such municipality, a sewerage system, including any storm sewer system or combination storm and sanitary sewer system, and plant or plants for the treatment, purification, and disposal in a sanitary manner of the liquid and solid wastes, sewage, and night soil of such municipality or to extend or improve any existing storm or sanitary sewer system or combination storm and sanitary sewer system.

(2) Any city or village shall have authority to acquire by gift, grant, purchase, or condemnation necessary lands therefor, either within or without the corporate limits of such municipality.

(3) For the purpose of owning, operating, constructing, maintaining, and equipping such sewage disposal plant and sewerage system, including any storm sewer system or combination storm and sanitary sewer system, referred to in subsections (1), (2), and (4) of this section, or improving or extending such existing system, any city or village is authorized and empowered to make a special levy of not to exceed three and five-tenths cents on each one hundred dollars upon the taxable value of all the taxable property within any such municipality. The proceeds of the tax may be used for any of the purposes enumerated in this section and for no other purpose.

(4) In the event the present or proposed sewage disposal system of any city or village does not comply with the provisions of any other law relating to sewer systems, sewage disposal, or water pollution, such city or village shall levy each year a tax of seven cents on each one hundred dollars of taxable valuation for such purpose until sufficient funds are available for the financing of a system in compliance with law. ~~Such levy shall not be subject to the maximum tax levy limit.~~ In the event any city or village is otherwise raising funds for such purpose, equivalent to such a levy, it shall not be required, in addition thereto, to make such levy.

Sec. 33. Section 18-512, Revised Statutes Supplement, 1994, is amended to read:

18-512. For the purpose of creating a fund out of which anti-pollution-of-water measures may be financed, any city or village in this state is hereby authorized and empowered to make a special levy of not exceeding three and five-tenths cents on each one hundred dollars upon the taxable value of all the taxable property within any such municipality, the proceeds thereof to be used for such purpose. The levy authorized in this section shall be in addition to the maximum levies provided in sections 14-514, 16-702, and 17-506.

Sec. 34. Section 18-1221, Reissue Revised Statutes of Nebraska, is amended to read:

18-1221. Notwithstanding any of the provisions of tax Subject to the levy limitations contained in section 1 of this act, but notwithstanding any limitations in any other law or city home rule charter, any city or village of this state which provides a pension or retirement system for all or a portion of its employees shall levy a tax in addition to all other taxes in

order to defray the cost to such city or village in meeting the obligations arising by reason of providing such pension or retirement system. The revenue so raised shall be limited to the amount required to defray the cost to such city or village in meeting the obligations arising by reason of providing such pension or retirement system, and shall be used for no other purpose.

Sec. 35. Section 19-1309, Revised Statutes Supplement, 1994, is amended to read:

19-1309. Notwithstanding provisions in the statutes of Nebraska to the contrary, for any fiscal year the governing body of any city of the first class, city of the second class, or village may decide to certify to the county clerk for collection one all-purpose levy required to be raised by taxation for all municipal purposes instead of certifying a schedule of levies for specific purposes added together. Subject to the limits in section 1 of this act, the ~~which~~ all-purpose levy shall not exceed an annual levy of eighty-seven and five-tenths cents on each one hundred dollars for cities of the first class and one dollar and five cents on each one hundred dollars for cities of the second class and villages upon the taxable valuation of all the taxable property in such city or village. Otherwise authorized extraordinary levies to service and pay bonded indebtedness of such municipalities, ~~to pay or fund police officer's and firefighter's pension plans in cities of the first class, and to pay judgments obtained against them may be made by such municipalities in addition to such all-purpose levy. Any municipality the valuation of which has been reduced so that the maximum levy permitted by this section is inadequate to produce the necessary revenue may exceed such maximum levy upon the presentation to the governing body of petitions signed by a majority of the registered voters of the municipality requesting such action and specifying the extent to and period of time, not to exceed five years, in which such maximum may be exceeded. No signature may be withdrawn after the petitions have been filed with the governing body. The governing body shall cause such petitions, accompanied by the certificate of the county clerk or election commissioner that he or she has examined the petitions and that they have been signed by a majority of the registered voters of the municipality, to be filed with the county board or boards of the county or counties in which the municipality is located. After such filing, the governing body may exceed the maximum tax levy to the extent and for the period of time specified in the petitions.~~

Sec. 36. Section 23-119, Revised Statutes Supplement, 1994, is amended to read:

23-119. It shall be the duty of the county board of each county to cause to be annually levied and collected taxes authorized by law for county purposes. The levy shall be subject to the limit established by section 1 of this act, ~~not exceeding fifty cents on each one hundred dollars of taxable valuation, except in any county in which a health district has been duly constituted as provided by sections 71-1601 to 71-1625 and has not been dissolved: The tax so levied shall not exceed forty cents on each one hundred dollars of taxable valuation. An additional amount may be levied in any county if authorized by a vote of the people of the county.~~

Sec. 37. Section 23-120, Revised Statutes Supplement, 1995, is amended to read:

23-120. (1) The county board shall acquire, purchase, construct, renovate, remodel, furnish, equip, add to, improve, or provide a suitable courthouse, jail, and other county buildings and a site or sites therefor and for such purposes borrow money and issue the bonds of the county to pay for the same. Agreements entered into under section 25-412.03 shall be deemed to be in compliance with this section. The board shall keep such buildings in repair and provide suitable rooms and offices for the accommodation of the several courts of record, Nebraska Workers' Compensation Court or any judge thereof, Commissioner of Labor for the conduct and operation of the state free employment service, county board, county clerk, county treasurer, county sheriff, clerk of the district court, county superintendent, county surveyor, county agricultural agent, and county attorney if the county attorney holds his or her office at the county seat and shall provide suitable furniture and equipment therefor. All such courts which desire such accommodation shall be suitably housed in the courthouse.

(2) No levy exceeding (a) two million dollars in counties having in excess of two hundred fifty thousand inhabitants, (b) one million dollars in counties having in excess of one hundred thousand inhabitants and not in excess of two hundred fifty thousand inhabitants, (c) three hundred thousand dollars in counties having in excess of thirty thousand inhabitants and not in excess of one hundred thousand inhabitants, or (d) one hundred fifty thousand dollars in all other counties shall be made within a one-year period for any of the purposes specified in subsection (1) of this section without first

submitting the proposition to a vote of the people of the county at a general election or a special election ordered by the board for that purpose and obtaining the approval of a majority of the legal voters thereon.

(3)(a) The county board of any county in this state may, when requested so to do by petition signed by at least a majority of the legal voters in the county based on the average vote of the two preceding general elections, make an annual levy of not to exceed seventeen and five-tenths cents on each one hundred dollars upon the taxable value of all the taxable property in the county for any of the purposes specified in subsection (1) of this section.

(b) If a county on the day it first initiates a project for any of the purposes specified in subsection (1) of this section had no bonded indebtedness payable from its general fund levy, the county board may make an annual levy of not to exceed five and two-tenths cents on each one hundred dollars upon the taxable value of all the taxable property of the county for a project or projects for any of the purposes specified in subsection (1) of this section without the filing of a petition described in subdivision (3)(a) of this section. The county board shall designate the particular project for which such levy shall be expended, the period of years, which shall not exceed ten, for which the tax will be levied for such project, and the number of cents of the levy for each year thereof. The county board may designate more than one project and levy a tax pursuant to this section for each such project, concurrently or consecutively, as the case may be, if the aggregate levy in each year and the duration of each levy will not exceed the limitations specified in this subsection. Each levy for a project which is authorized by this subdivision may be imposed for such duration specified by the county board notwithstanding the contemporaneous existence or subsequent imposition of any other levy or levies for another project or projects imposed pursuant to this subdivision and notwithstanding the subsequent issuance by the county of bonded indebtedness payable from its general fund levy.

(c) ~~In no case shall the levy of taxes made by the county board for all purposes, including the taxes levied pursuant to this section, exceed in any one year the sum of fifty cents on every one hundred dollars of the taxable value of all the taxable property of the county.~~

Sec. 38. Section 23-129, Reissue Revised Statutes of Nebraska, is amended to read:

23-129. If it appears that a majority of the total number of votes cast upon the proposition at the election in which the proposition is submitted are in favor of the proposition, except the proposal for the tax as provided in section 39-1002 and the proposal for bonds as provided in section 23-3501, which shall require a majority of votes cast upon the proposition at the election at which the proposition is submitted, and it also appears that the requirements of the law have been fully complied with, the same shall be entered at large by the county board upon the book containing the record of its proceedings, and it shall then have power to levy and collect the special tax in the same manner as other county taxes are collected. Propositions thus acted upon cannot be rescinded by the county board.

Sec. 39. Section 23-224, Reissue Revised Statutes of Nebraska, is amended to read:

23-224. The electors present at the annual town meeting shall have power:

(1) To make all orders for sale, conveyance, regulation, or use of the corporate property of the town that may be deemed to be conducive to the interests of the inhabitants;

(2) To take all necessary measures and give directions for the exercise of their corporate powers;

(3) To provide for the institution, defense, or disposition of suits at law or in equity in which the town is interested;

(4) To take such action as shall induce the planting and cultivation of trees along the highways in such towns, and to protect and preserve trees standing along or on highways;

(5) To construct and keep in repair public wells and to regulate the use thereof;

(6) To prevent the exposure or deposit of offensive or injurious substances within the limits of the town;

(7) To make such bylaws, rules, and regulations as may be deemed necessary to carry into effect the powers herein granted, and to impose such fines and penalties, not exceeding twenty dollars for one offense, as shall be deemed proper, except when a fine or penalty is already allowed by law, which such fine or penalty shall be imposed by the county court;

(8) To direct the raising of money by taxation, subject to approval by the county board, (a) for constructing and repairing roads and bridges

within the town to the extent allowed by law; (b) for the prosecution or defense of suits by or against the town, or in which it is interested; (c) for any other purpose required by law; (d) for the purpose of building or repairing bridges over streams dividing said the town from any other town; (e) for the compensation of town officers at the rate allowed by law and, when no rate is fixed for such amount, as the electors may direct; and (f) for the care and maintenance of abandoned or neglected cemeteries within said town, provided the town, except that the town board shall not expend more than one hundred dollars in any one year for said such purposes. ~~and~~ ~~PROVIDED~~, that when when any county discontinues township organization, the county shall care for and maintain such abandoned or neglected cemeteries;

(9) To guard against the destruction of property in said the town by prairie fire;

(10) To restrain, regulate, or prohibit the running at large of cattle, horses, mules, asses, swine, sheep, and goats, and determine when such animals may go at large, if at all. ~~All~~ ~~PROVIDED~~, all votes thereon shall be by ballot;

(11) To authorize the distraining, impounding, and sale of cattle, horses, mules, asses, sheep, goats, and swine for penalties incurred and costs of proceedings. ~~The~~ ~~PROVIDED~~, the owner of such animals shall have the right to redeem the same from the purchaser thereof at any time within one month from the day of sale by paying the amount of the purchaser's bid, with reasonable costs for their keeping and interest at the rate of seven percent per annum; ~~and~~

(12) To purchase, hold, plat, improve, and maintain grounds for cemetery purposes; to sell and convey lots in such cemeteries for the burial of the dead, and to contract with the purchaser to perpetually care for and keep in order the lots so sold; and to elect trustees who shall have power to manage such cemetery under such bylaws as the electors of the township at the annual town meeting shall from time to time adopt. ~~When~~ ~~PROVIDED~~, that when any county discontinues township organization, the county shall care for and maintain such abandoned or neglected cemeteries; ~~and~~

(13) To hold an election or town meeting to exceed the levy limits established by section 2 of this act.

Sec. 40. Section 23-259, Revised Statutes Supplement, 1994, is amended to read:

23-259. The money necessary to defray the town charges of each town shall be levied on the taxable property in such town in the manner prescribed by the Nebraska Budget Act. The rate of taxes for town purposes shall not exceed twenty-eight cents on each one hundred dollars upon the taxable value of the taxable property in such township for all purposes subject to approval of the county board.

Sec. 41. Section 23-276, Revised Statutes Supplement, 1994, is amended to read:

23-276. In addition to the powers hereinbefore conferred upon all county boards, the board of supervisors shall have power (1) to appropriate funds to aid in the construction of roads and bridges not exceeding one and four-tenths cents on each one hundred dollars upon the taxable value of all the taxable property in such county of the levy for the current year for general purposes except by a vote of the people authorizing them to expend a greater amount; (2) to change the boundaries of towns and to create new towns whenever the board determines that the existing towns are not workable towns; and (3) (2) to divide the county into convenient voting precincts and, as occasion may require, erect new ones, subdivide precincts already established, and alter voting precinct lines. When a voting precinct has less than seventy-five registered electors, the board of supervisors shall annex such voting precinct to another voting precinct except when the county is divided into more than two legislative districts. Any precinct having two hundred or more square miles and having more than twenty-five electors shall be excluded from being annexed to another voting precinct.

Sec. 42. Section 23-320.05, Revised Statutes Supplement, 1994, is amended to read:

23-320.05. For the purpose of maintaining and operating such flood control works or other similar projects as provided in sections 23-320.01 to 23-320.07 when the works or projects have been completed and turned over to the county and also for the purpose of developing and carrying out a coordinated soil and water resource program and program of flood control for the county, the county board of such county shall be empowered to make an annual tax levy of not to exceed one and seven-tenths cents on each one hundred dollars upon the taxable value of all the taxable property in such county. ~~The levy shall be in addition to all other levies authorized or limited by law.~~ Pending approval of an authorized flood control plan, the

county involved may establish a special flood and erosion control reserve fund. Such fund may be used for obtaining land, easements, and rights-of-way and relocating utilities in connection with water and erosion improvements that have authorization and construction approval. To aid in the growth of such fund, it may be invested in short-term securities authorized by section 77-2315. Money remaining in the fund at the completion of construction or the discontinuance of an authorized project may revert to the general fund. It shall be the duty of the county board and the county engineer to keep all such flood control works or other similar projects in serviceable condition and to make such repairs as may, from time to time, be necessary.

Sec. 43. Section 23-320.07, Revised Statutes Supplement, 1994, is amended to read:

23-320.07. Except as herein otherwise expressly provided, all of the rights, powers, authority, and jurisdiction conferred on counties and county boards by sections 23-320.01 to 23-320.06 are hereby also conferred upon and vested in any city of the first or second class or village located in any county such as described in section 23-320.01 and the governing body thereof. The governing body of any such city or village, in the name of the city or village, shall have the power to enter into undertakings and contracts and make agreements in like manner and for like purposes as provided in sections 23-320.01 to 23-320.06 for county boards. Such governing body may provide funds for construction costs and expenses in excess of amounts contributed by the federal government, may acquire lands, rights-of-way, and easements either within or without the limits of the city or village in like manner and for like purposes as provided in section 23-320.02 for county boards, and without further authorization may issue general obligation bonds of the city or village to pay the costs thereof and expenses connected therewith in the manner now provided by law, but the aggregate of any such bonds so issued shall not be in excess of one and eight-tenths percent of the taxable value of the taxable property of the city or village. Such bonds shall not be subject to nor included in any restrictions or limitations upon the amount of bonded indebtedness of the city or village contained in any other law. Funds received from the sale of bonds by any such city or village may be used to pay any loss, damage, or expense for which the city or village or the governing body thereof may be liable in like manner as counties are authorized to pay such loss, damage, or expense under section 23-320.04. For the purposes of maintaining and operating flood control works constructed by the United States Army Corps of Engineers or other agencies of the United States Government, when the flood control works have been completed and turned over to the city or village, the governing body of such city or village shall be empowered to make an annual tax levy of not to exceed five and two-tenths cents on each one hundred dollars upon the taxable value of the taxable property within such city or village. ~~This levy shall be in addition to all other levies authorized or limited by law.~~ It shall be the duty of the governing body of the city or village to keep all such flood control works in serviceable condition and to make such repairs as may from time to time be necessary.

Sec. 44. Section 23-320.11, Revised Statutes Supplement, 1994, is amended to read:

23-320.11. For the purpose of obtaining lands, easements, and rights-of-way and maintaining and operating such flood control works or other similar projects as provided in sections 23-320.08 to 23-320.12 when the same have been completed and turned over to the county and also for the purpose of developing and carrying out a coordinated soil and water resource program and program of flood control for the county, the county board of such county shall be empowered to make an annual tax levy of not to exceed one and seven-tenths cents on each one hundred dollars upon the taxable value of all the taxable property in a designated watershed area. ~~Such levy shall be in addition to all other levies authorized or limited by law.~~ It shall be the duty of the county board and the county engineer to keep all such flood control works or other similar projects in serviceable condition and to make such repairs as may, from time to time, be necessary.

Sec. 45. Section 23-355.01, Revised Statutes Supplement, 1994, is amended to read:

23-355.01. Whenever there is organized within any county in this state a nonprofit county historical association or society organized under the corporation laws of this state, a tax of not more than three-tenths of one cent on each one hundred dollars upon the taxable value of all the taxable property in such county may be levied, subject to section 2 of this act, for the purpose of establishing a fund to be used for the establishment, management, and purchase of exhibits, equipment, and other personal property and real property and maintenance of such nonprofit county historical

association or society, including the construction and improvement of necessary buildings therefor. Such fund shall be paid by the county treasurer to the treasurer of such nonprofit county historical association or society and shall be disbursed under the direction and supervision of the board of directors and officers of such nonprofit county historical association or society. No initial levy shall be made for such purpose unless the proposition to make such levy is first submitted to a vote of the people of the county at a general election and the same is ordered by a majority of the legal voters voting thereon. The proposition to make such levy shall be placed on the ballot by the county board of such county at the next general election following the receipt of a request from the board of directors of such nonprofit county historical association or society to submit such proposition to the voters of the county. After the proposition has been sanctioned by a vote of the people, such levy shall be made to carry out the purposes for which the fund was established. The electors of the county may discontinue such levy by a vote of the people in the same manner that the initial levy was authorized. The proposition to discontinue such levy shall be placed on the ballot by the county board of such county at a general election only when requested so to do by a petition signed by at least twenty percent of the legal voters of such county based on the total vote cast for Governor at the last general election in the county.

Sec. 46. Section 23-360, Revised Statutes Supplement, 1994, is amended to read:

23-360. In addition to levies now authorized by law, the ~~The~~ county board of each county in this state may levy upon each and every dollar of the taxable value of all the taxable property in such county, for the use of the county board in carrying out the animal damage control program, such amount as may be determined to be necessary therefor, ~~but not to exceed one cent on each one hundred dollars upon such taxable value.~~ The entire fund derived from such levy shall be set apart in a separate fund and expended only for animal damage control as defined by sections 23-358 to 23-360.

Sec. 47. Section 23-2909, Revised Statutes Supplement, 1994, is amended to read:

23-2909. The board of trustees shall annually fix the amount of money for the proposed budget statement as may be deemed sufficient and necessary for carrying out the proposed policy in regard to the contemplated building or buildings for the ensuing fiscal year. After the adoption of the district's budget statement, the president and secretary shall certify the amount to be received from taxation, according to the adopted budget statement, to the proper county clerk or county clerks and the proper county board or boards which ~~shall may~~ levy a tax subject to section 2 of this act, not to exceed the amount so certified nor to exceed one and seven-tenths cents on each one hundred dollars upon the taxable value of all the taxable property in such district, for the acquisition or maintenance of the building or buildings in the district for the fiscal year as provided by law. Such tax shall be collected as other taxes are collected in the county by the county treasurer, shall be placed to the credit of the district so authorizing the same, and shall be paid to the treasurer of the district upon warrants drawn upon the fund by the board of trustees of the district. Such warrants shall bear the signature of the president and the countersignature of the secretary of the district. The amount of the tax levy shall not exceed the amount of funds required to defray the expenses of the district for a period of one year as set forth in the adopted budget statement.

Sec. 48. Section 23-3511, Revised Statutes Supplement, 1994, is amended to read:

23-3511. The county board shall have power to levy a tax each year of not to exceed three and five-tenths cents on each one hundred dollars upon the taxable value of all the taxable property in such county for the purpose of acquiring, remodeling, improving, equipping, maintaining, and operating such facility or facilities as provided by section 23-3501. In counties having a population of not more than seven thousand persons, such tax shall not exceed seven cents on each one hundred dollars of the taxable value. The county board shall by resolution determine and declare how the facility or facilities shall be managed. The tax authorized by this section shall not be included within the levy limitations for general county purposes prescribed in section 23-~~419~~ 1 of this act or Article VIII, section 5, of the Constitution of Nebraska.

Sec. 49. Section 23-3519, Revised Statutes Supplement, 1995, is amended to read:

23-3519. The board of trustees of any such facility organized under section 23-3515 shall, each year, fix the amount of money for the proposed budget statement as may be deemed sufficient and necessary for the operation

of such facility during the following calendar year. After the adoption of the budget statement and on or before July 15 of each year, the board of trustees of such facility shall certify to the county board of the county in which such facility is located the amount of the tax to be levied which the facility requires under the facility's adopted budget statement to be received from taxation. Such county board shall apportion such amount among the counties concerned in proportion to the taxable valuation of all taxable property and shall certify to each county its share of such amount.

Each county shall levy a tax sufficient to raise the amount so certified to it, and the county treasurer shall transmit the proceeds of such tax to the treasurer of the county in which such facility is located for credit to the facility fund. The tax authorized by this section shall not be included within the levy limitations for general county purposes prescribed in section 23-119 1 of this act or Article VIII, section 5, of the Constitution of Nebraska.

Sec. 50. Section 23-3552, Revised Statutes Supplement, 1995, is amended to read:

23-3552. (1) The board of directors may, after the adoption of the budget statement, levy and collect an annual tax which the district requires under the adopted budget statement to be received from taxation for the ensuing fiscal year not to exceed three and five-tenths cents on each one hundred dollars of the taxable value of the taxable property within such district subject to section 2 of this act.

(2) In addition to the levy authorized in subsection (1) of this section, the board of directors of a hospital district may authorize an additional annual tax not to exceed three and five-tenths cents on each one hundred dollars of the taxable value of the taxable property within such district subject to section 2 of this act, except that such tax shall not be authorized until the question of such additional tax has been submitted to the qualified electors of the district at a primary or general election or a special election called for that purpose and a majority of those voting approve the additional tax. Notice of the time and place of the special election shall be given by publication at least once each week in a legal newspaper of general circulation in the district for three successive weeks immediately preceding such election.

(3) The taxes authorized by subsections (1) and (2) of this section shall not be included within the levy limitations for general county purposes prescribed in section 23-119 1 of this act or Article VIII, section 5, of the Constitution of Nebraska. For purposes of section 2 of this act, the county board of each of the counties having land embraced within the district shall approve the tax levy.

(4) The board shall annually, on or before September 20, certify the taxes authorized by this section to the county clerk of each of the counties having land embraced within such district. The county clerk shall extend such levies on the tax list, and the county treasurer shall collect the tax in the same manner as county taxes and shall remit the taxes collected to the county treasurer of the county in which the petition for the formation of the district was filed. The county treasurer shall credit the local hospital district with the amount thereof and make disbursements therefrom on warrants of the district signed by the chairperson and secretary-treasurer of the board of directors.

Sec. 51. Section 23-3616, Revised Statutes Supplement, 1994, is amended to read:

23-3616. For the purpose of owning, operating, constructing, maintaining, and equipping a sewerage disposal system and plant or plants as authorized by the County Industrial Sewer Construction Act or improving or extending an existing system, a county may make a special levy known as the sewer tax levy not to exceed three and five-tenths cents on each one hundred dollars upon the actual value of all the taxable property within any such county subject to section 2 of this act. Any levy exceeding such amount for the purposes of such act shall be submitted for approval to the registered voters of the county at a general election or special election called for such purpose. Any levy made pursuant to this section shall not be included as part of the county property tax levy for purposes of sections 77-3437 to 77-3440. The proceeds of such levy shall be used only for the purposes enumerated in this section and for no other purpose.

Sec. 52. Section 31-411.02, Reissue Revised Statutes of Nebraska, is amended to read:

31-411.02. The board of directors having adopted the plans of public works and the tax levy method of financing shall prepare an itemized budget of funds necessary to carry out the authorities granted under sections 31-401 to 31-450 and transmit such budget to the county board of the county or

counties involved. Thereupon the board of directors shall cause to be published, once each week for three consecutive weeks in a newspaper of general circulation in the district, a copy of the itemized budget of funds necessary to carry out the authorities granted under such sections and a statement of the total taxable value of the taxable property in the drainage district. If portions of the drainage district are in more than one county, the county assessors involved shall ratably apportion such amounts of the total budget requested between the counties based on the total taxable value of the taxable property within the drainage district and transmit and certify the prorated portion to the respective county boards of each county involved. The county board shall may levy a tax sufficient to raise the amount of funds requested but not to exceed ten and five-tenths cents on each one hundred dollars upon the taxable value of the taxable property in the drainage district. Such levy shall be in addition to all other levies authorized by law or limited by law, subject to section 2 of this act. The tax so levied shall be collected in the same manner as other property taxes, and the proceeds therefrom shall be kept in a separate account identified by the official name of the drainage district. The county treasurer shall transfer such funds to the drainage district as requested by the board of directors.

The board of directors shall provide a legal description and map of the boundaries of the district and transmit such information to the county assessor of the county or counties involved who shall indicate for the use of the county treasurer such information on the tax rolls. The county assessor shall also provide the county treasurer with the taxable value of the taxable personal property of each property owner within the drainage district which shall also be taxed at the same rate as real property.

When the property tax rolls and the taxable value of the taxable personal property of each taxpayer are received by the county treasurer from the county assessor as required by sections 31-401 to 31-450, the county treasurer shall compute the tax due the drainage district from each taxpayer in accordance with the rate required to meet the budget request but not to exceed a levy of ten and five-tenths cents on each one hundred dollars upon the taxable value of the taxable property of the district. If a drainage district needs additional funds to pay outstanding warrants issued under section 31-416, the property owners within such district may, by majority vote of those voting in an election authorized by the board of directors of such district and conducted according to section 31-407, approve the issuance of bonds which shall be paid by an additional levy.

Sec. 53. Section 32-1042, Revised Statutes Supplement, 1994, is amended to read:

32-1042. The governing body of any county may purchase, lease, lease-purchase, rent, or contract for voting machines, vote counting devices, or punch card voting systems to be used in all elections. The governing body of any county may issue bonds, certificates of indebtedness, or other obligations or levy not to exceed one and seven-tenths cents on each one hundred dollars of taxable value of the taxable property in the county for the purpose of acquiring voting machines, vote counting devices, or punch card voting systems. Any excess amounts levied and collected shall revert to the county general fund. Any bonds, certificates, or other obligations may be issued with or without interest and may be payable at such time or times as the governing body may determine but shall not be issued or sold at less than par. The governing body of the county may provide for installment payments which extend over a period of more than one year notwithstanding sections 23-132 and 23-916.

Sec. 54. Section 35-508, Reissue Revised Statutes of Nebraska, is amended to read:

35-508. The board of directors shall have the following general powers:

- (1) To determine a general fire protection and rescue program for the district;
- (2) To make an annual estimate of the probable expense for carrying out such program;
- (3) To annually certify such estimate to the county clerk in the manner provided by section 35-509;
- (4) To manage and conduct the business affairs of the district;
- (5) To make and execute contracts in the name of and on behalf of the district;
- (6) To buy real estate when needed for the district and to sell real estate of the district when the district has no further use for it;
- (7) To purchase or lease such firefighting and rescue equipment, supplies, and other real or personal property as necessary and proper to carry out the general fire protection and rescue program of the district;

(8) To incur indebtedness on behalf of the district;

(9) To authorize the issuance of evidences of the indebtedness permitted under subdivision (8) of this section and to pledge any real or personal property owned or acquired by the district as security for the same;

(10) To organize, establish, equip, maintain, and supervise a paid, volunteer, or combination paid and volunteer fire department or company to serve the district;

(11) To employ and compensate such personnel as necessary to carry out the general fire protection and rescue program of the district;

(12) To authorize the execution of a contract with the Game and Parks Commission or a public power district for fire protection of property of the commission or public power district located in or adjacent to the rural or suburban fire protection district;

(13) To levy a tax not to exceed ten and one-half cents on each one hundred dollars in any one year upon the taxable value of all taxable property within such district subject to section 2 of this act, in addition to the amount of tax which may be annually levied to defray the general and incidental expenses of such district, for the purpose of establishing a sinking fund for the construction, purchase, improvement, extension, original equipment, or repair, not including maintenance, of district buildings to house equipment or personal belongings of a fire department, for the purchase of firefighting and rescue equipment or apparatus, for the acquisition of any land incidental to such purposes, or for payment of principal and interest on any evidence of indebtedness issued pursuant to subdivisions (8) and (9) of this section. For purposes of section 2 of this act, the county board of each county in which the district is situated shall approve the levy;

(14) To adopt and enforce fire codes and establish penalties at annual meetings, except that the code must be available prior to annual meetings and notice shall so provide; and

(15) Generally to perform all acts necessary to fully carry out the purposes of sections 35-501 to 35-517.

Sec. 55. Section 35-509, Reissue Revised Statutes of Nebraska, is amended to read:

35-509. (1) The board of directors shall have the power and duty to determine a general fire protection and rescue policy for the district and shall annually fix the amount of money for the proposed budget statement as may be deemed sufficient and necessary in carrying out such contemplated program for the ensuing fiscal year, including the amount of principal and interest upon the indebtedness of the district for the ensuing year. After the adoption of the budget statement, the president and secretary of the district shall certify the amount of tax to be levied which the district requires for the adopted budget statement for the ensuing year to the proper county clerk or county clerks on or before June 30 of each year. Such clerk or clerks shall levy a tax not to exceed three and one-half cents on each one hundred dollars upon the taxable value of all the taxable property in such district when the district is a rural fire protection district, which levy may be increased to not to exceed seven cents by a majority vote of the eligible voters present at the annual district meeting, and not to exceed ten and one-half cents on each one hundred dollars upon the taxable value of all the taxable property in such district when the district is a suburban fire protection district, for the maintenance of the fire protection district for the fiscal year as provided by law, plus such levy as is authorized to be made under subdivision (13) of section 35-508, all such levies being subject to section 2 of this act. The tax shall be collected as other taxes are collected in the county, deposited with the county treasurer, and placed to the credit of the rural or suburban fire protection district so authorizing the same to be paid to the secretary-treasurer of such district as is provided for by subsection (3) of this section or to be remitted to the county treasurer of the county in which the greater portion of the district is located as is provided for by subsection (2) of this section. For purposes of section 2 of this act, the county board of each county in which the district is situated shall approve the levy.

(2) All such taxes collected or received for the district by the treasurer of any other county than the one in which the greater portion of the district is located shall be remitted to the treasurer of the county in which the greater portion of the district is located at least quarterly. All such taxes collected or received shall be placed to the credit of such district in the treasury of the county in which the greater portion of the district is located.

(3) It shall be the duty of the secretary-treasurer of the district to apply for and receive from the county treasurer of the county where collected or from the county treasurer of the county in which the greater

portion of the district is located, if such district is located in more than one county, all money to the credit of the rural or suburban fire protection district or collected for the same by such county treasurer, upon an order of the treasurer countersigned by the president of such district. The money shall be paid out upon warrants drawn upon the secretary-treasurer by authority of the board of directors of the district bearing the signature of the secretary-treasurer and the countersignature of the president of the rural or suburban fire protection district.

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

Sec. 56. Section 35-514.02, Reissue Revised Statutes of Nebraska, is amended to read:

35-514.02. A rural or suburban fire protection district may provide ambulance service or fire protection service either within or without the district, may enter into agreements under the Interlocal Cooperation Act for the purpose of providing necessary ambulance service or fire protection service, may contract with any city, person, firm, corporation, or other fire protection district to provide such services, may expend funds of the district, and may charge a reasonable fee to the user. Before any such services are established under the authority of this section, the rural or suburban fire protection district shall hold a public hearing after giving at least ten days' notice, which notice shall include a brief summary of the general plan for providing the ambulance service or fire protection service, including an estimate of the initial cost and the possible continuing cost of operating the ambulance service or fire protection service. If the board after such hearing determines that ambulance service or fire protection service is needed, it may proceed as authorized in this section. The authority granted in this section shall be cumulative and supplementary to any existing powers heretofore granted. Any fire protection district providing any service under this section may pay the cost for the service out of available funds or may levy a tax for the purpose of providing necessary ambulance service or fire protection service, which levy shall be in addition to any other tax for such fire protection district and shall be in addition to restrictions on the levy of taxes provided by statute subject to section 2 of this act. When a fire protection district levies a tax for the purpose of providing ambulance service, the taxpayers of such district shall be exempt from any tax levied under section 13-303. The board of a fire protection district which provides fire protection service outside of the district may charge a political subdivision with which the district has entered into an agreement for such service on a per-call basis for such service.

Sec. 57. Section 39-1621, Revised Statutes Supplement, 1995, is amended to read:

39-1621. (1) The board of trustees may, after adoption of the budget statement for such district, annually levy and collect the amount of taxes provided in the adopted budget statement of the district to be received from taxation for corporate purposes upon property within the limits of such road improvement district to the amount of not more than three and five-tenths cents on each one hundred dollars upon the taxable value of the taxable property in such district for general maintenance and operating purposes subject to section 2 of this act. The board shall, on or before September 20 of each year, certify any such levy to the county clerk of the counties in which such district is located who shall extend the levy upon the county tax list.

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

Sec. 58. Section 39-1637, Reissue Revised Statutes of Nebraska, is amended to read:

39-1637. In counties under a seven or more commissioner form of government, each former township shall be a road district and fifty-one percent of the resident freeholders of such district may petition the county board of the county in which such district is located to levy an assessment of not to exceed two and one-tenth cents on each one hundred dollars upon the

taxable value of all the taxable property in such district subject to section 2 of this act. Upon receipt of the petition, the board of county commissioners shall make the assessment as requested on the taxable value of all the taxable property in such district at the valuation fixed by the assessor or board of equalization, to be levied and collected the same as other taxes. Such taxes shall (1) be and become a part of the district road fund in which the same are levied, (2) be used exclusively in improving the public highways in such district, and (3) not be transferred to any other fund. The board of county commissioners shall designate the road or roads in such district where such levy shall be expended.

Sec. 59. Section 39-1649, Reissue Revised Statutes of Nebraska, is amended to read:

39-1649. When the road improvements have been completed and accepted, the roads shall constitute a part of the county road system and shall be maintained by the county. If the owners of more than fifty percent of the area in the district petition the board for maintenance in excess of that given other similar county roads, the board may levy and collect annually a special levy of not to exceed three and five-tenths cents on each one hundred dollars on all taxable property in the district subject to section 2 of this act. The money as collected shall be credited to the rural road improvement district fund and used only for the repair and maintenance of the roads in the district.

Sec. 60. Section 51-201, Reissue Revised Statutes of Nebraska, is amended to read:

51-201. The city council of any city, the board of trustees of any incorporated village, the county board of any county, and the electors of any township at their annual town meeting shall have the power to establish a public library free for the use of the inhabitants of such city, village, county, or township. Any such council, board, or electors may also contract for the use of a public library already established and may levy a tax of not more than ten and five-tenths cents on each one hundred dollars upon the taxable value of all the taxable property in such city, village, county, or township annually to be levied and collected in like manner as other taxes in such city, village, county, or township, except that when any county discontinues township organization, the county shall levy and collect a tax of not more than ten and five-tenths cents on each one hundred dollars for such public library. The levy by a county or township shall be subject to section 2 of this act. The amount collected from such levy shall be known as the library fund. Before establishing a county library, the county board shall submit the question to the voters of the county and a majority of the voters voting on the question shall authorize the establishment of such county library and the levying of the tax. Such questions shall be submitted at a general election only, and when so submitted and carried, the county board shall include the county library in its next succeeding estimate and levy. Such submission shall not be required when the board levies a tax for the purpose of contracting for use of a library already established. When the county board makes a levy for a county library or for the purpose of contracting for use of a public library already established, it shall omit from the levy of the library tax all property within the limits of any city, village, or township in such county which already maintains a library by public tax.

Sec. 61. Section 51-316, Reissue Revised Statutes of Nebraska, is amended to read:

51-316. The county board or the regional library commissioners through their respective county boards ~~shall~~ may, after a county or regional library has been established and when the annual budget statement has been adopted and subject to section 2 of this act, annually levy, in the same manner and at the same time as other county taxes are levied and in addition to all other taxes, a tax in the amount required under the adopted budget statement to be received from taxation for the purpose of purchasing property for, establishing, and maintaining a county library, not to exceed seven cents on each one hundred dollars upon the taxable value of all the taxable property in such county outside of incorporated cities and villages maintaining public libraries or a township maintaining a public library and upon all property within incorporated cities, villages, or townships maintaining such a library which have elected to become a part of such county library system as provided in sections 51-301 to 51-319.

Sec. 62. Section 51-501, Reissue Revised Statutes of Nebraska, is amended to read:

51-501. (1) The city council of any city, the board of trustees of any incorporated village, the county board of any county, and the electors of any township at their annual town meeting shall have the power to establish a

museum for the use of the inhabitants of such city, village, county, or township or to contract for the use of a museum already established and may levy a tax of not more than seven cents on each one hundred dollars upon the taxable value of all the taxable property within the city, village, township, or county to be levied each year and collected in like manner as other taxes in such city, village, county, or township and to be known as the museum fund. The levy by a county or township shall be subject to section 2 of this act.

(2) When the county board makes a levy for a county museum, it shall omit from the levy of the museum tax all property within the limits of any city, village, or township in such county which already maintains a museum by public tax. Before establishing such county museum or levying such tax, the county board shall submit the question to the voters of the county and a majority of the voters voting thereon shall have authorized the establishment of such county museum and the levying of the tax. Such questions shall be submitted at a general election only, and when so submitted and carried, it is hereby made the duty of the county board to include the county museum in its next succeeding estimate and levy.

(3) The electors of the county may discontinue such levy by vote of the people in the same manner that the initial levy was authorized, except that the proposition to discontinue such levy shall be placed on the ballot by the county board of such county at a general election only when requested to do so by a petition signed by at least twenty percent of the legal voters of such county based on the total vote cast for Governor at the last general election in the county.

Sec. 63. Section 71-1629.01, Revised Statutes Supplement, 1994, is amended to read:

71-1629.01. The county boards of the counties which have established a district health department may levy and collect an annual tax of not to exceed eight-tenths of one cent on each one hundred dollars upon the taxable value of all the taxable property in such county as may be necessary to meet the expenditures of such district health department in proportion to which the population of such county bears to the entire population of such district subject to section 2 of this act.

Sec. 64. Section 71-1637, Revised Statutes Supplement, 1994, is amended to read:

71-1637. (1) Any city by its mayor and council or by its commission, any village by its village board, any county by its board of supervisors or commissioners, or any township by its electors shall have power to employ a visiting community nurse, a home health nurse, or a home health agency defined in subdivision (19) of section 71-2017.01 and the rules and regulations adopted and promulgated pursuant to such section. Such nurses or home health agency shall do and perform such duties as the city, village, county, or township, by their officials and electors, shall prescribe and direct. The city, village, county, or township shall have the power to levy a tax, not exceeding three and five-tenths cents on each one hundred dollars on the taxable valuation of the taxable property of such city, village, county, or township, for the purpose of paying the salary and expenses of such nurses or home health agency. The levy by a county or township shall be subject to section 2 of this act. Each shall have the power to constitute and empower such nurses or home health agency with police power to carry out the order of such city, village, county, or township organization.

(2) The governing body of any city, village, county, or township may contract with any visiting nurses association, licensed hospital home health agency, or other licensed home health agency, including those operated by the Department of Health, to perform the duties contemplated in subsection (1) of this section, subject to the supervision of the governing body, and may pay the expense of such contract out of the general funds of the city, village, county, or township.

(3) Nothing in this section shall be construed to allow any city, village, county, township, nurse, or home health agency to (a) avoid the requirements of individual licensure, (b) perform any service beyond the scope of practice of licensure or beyond the limits of licensure prescribed by subdivision (19) of section 71-2017.01, or (c) violate any rule or regulation adopted and promulgated by the department.

Sec. 65. Section 71-1638, Reissue Revised Statutes of Nebraska, is amended to read:

71-1638. Whenever petitions signed by twenty-five percent of the electors of a city, county, or village shall be presented to the city council or board of supervisors, commissioners, or trustees praying for the submission of the question of making a levy to provide for salary and expenses of a visiting community nurse, a home health nurse, or a home health agency and stating the amount of the levy and the period of years in which the same shall

be made, it shall be the duty of such council or board of supervisors, commissioners, or trustees to submit the question to a vote of the people at a regular or special election called for that purpose. If the question is submitted at a special election, three weeks' notice of such special election shall be given by publication in some newspaper of general circulation. Such notice shall be published three consecutive weeks if the election is in a city or village or, if in a village and no paper is published in such village, then the notice shall be posted in three of the most public places in the village. If a majority of the votes cast at such election on the question are in favor of the levy, then the regularly constituted authorities of the city, county, or village shall include the same in the estimate for expenses for each year during the period for which adopted, unless the same shall be revoked. The tax shall be levied and collected in the same manner as other taxes are levied and collected. The levy by a county shall be subject to section 2 of this act.

Sec. 66. Section 74-1306, Revised Statutes Supplement, 1994, is amended to read:

74-1306. Before July 1 of each calendar year, the board of directors shall prepare an itemized budget of funds needed for the next fiscal year which are necessary to carry out the authorities granted under sections 74-1302, 74-1303, and 74-1305. The board of directors shall transmit such budget to the county governing board. The county board shall levy a tax sufficient to produce the amount of funds requested but not to exceed two and six-tenths cents on each one hundred dollars upon the taxable value of all taxable property in the county subject to section 2 of this act. Such levy shall be in addition to all other levies authorized or limited by law. The tax so levied shall be collected in the same manner as other property taxes, and the proceeds therefrom shall be kept in a separate account identified by the official name of the transportation district. The county treasurer shall transfer such funds to the district as requested by the board of directors.

Sec. 67. Section 79-2210, Revised Statutes Supplement, 1995, is amended to read:

79-2210. After the adoption of its budget statement, the board for each educational service unit may levy a tax in the amount which it requires under its adopted budget statement to be received from taxation. The levy shall be subject to the limits established by section 1 of this act. The tax may exceed the limit of not to exceed three and five-tenths cents on each one hundred dollars on the taxable valuation of the taxable property within its geographical unit; except that the tax may exceed three and five-tenths cents on each one hundred dollars of such valuation by up to five-tenths cent on each one hundred dollars of such valuation in order to carry out the purposes of section 79-2225. The amount of such levy shall be certified by the secretary of the educational service unit board to the county board of equalization of each county in which any part of the geographical area of the educational service unit is located on or before September 20 of each year. Such tax shall be levied and assessed in the same manner as other property taxes and entered on the books of the county treasurer. The proceeds of such tax, as collected, shall be remitted to the treasurer of the board not less frequently than once each month.

Sec. 68. Section 80-202, Reissue Revised Statutes of Nebraska, is amended to read:

80-202. The board of supervisors or commissioners of any county, the electors of any township at the annual or special township meeting, or the commissioners, council, or trustees of any city or village, may by proper resolution, motion, or ordinance decide to erect or aid in the erection of any such statue, monument, or other memorial. Such resolution, motion, or ordinance shall specify the general features and plan of such statue, monument, or other memorial, the proposed location, the probable cost, and the amount thereof to be paid by such county, township, city, or village. The resolution, motion, or ordinance shall thereafter be published once in the official paper of the county, city, or village, and twenty days after the publication date of the publication, the proper authorities may levy a tax, in addition to the taxes otherwise authorized to be levied upon the taxable property of such county, township, city, or village, to pay the amount so to be paid by such county, township, city, or village, in like manner as general taxes are levied, or to pay such amount from the general fund. The levy by a county or township shall be subject to section 2 of this act.

Sec. 69. Section 85-1517, Revised Statutes Supplement, 1995, is amended to read:

85-1517. (1) The board may certify to the county board of equalization of each county within the community college area a tax levy of not to exceed nine cents on each one hundred dollars on the taxable valuation

of all property within the community college area, uniform throughout such area, for the purpose of supporting operating expenditures of the community college area. The levy shall be subject to the limits established in section 1 of this act.

(2)(a) In addition to As part of the levy provided in subsection (1) of this section, the board may also certify to the county board of equalization of each county within the community college area a tax levy of not to exceed one and eight-tenths cents on each one hundred dollars on the taxable valuation of all property within the community college area, uniform throughout such area, for the purpose of establishing a capital improvement fund and bond sinking fund as provided in section 85-1515.

(b) In addition to the levy provided in subdivision (a) of this subsection, the board may also certify to the county board of equalization of each county within the community college area a tax levy on each one hundred dollars on the taxable valuation of all property within the community college area, uniform throughout such area, in the amount which will produce funds only in the amount necessary to pay for funding accessibility barrier elimination project costs and abatement of environmental hazards as such terms are defined in section 79-4,207. Such tax levy shall not be so certified unless approved by an affirmative vote of a majority of the board taken at a public meeting of the board following notice and a hearing as provided in section 77-3439.

(3) Except as provided by subsection (4) of this section, the levy provided in subsection (1) of this section shall not exceed nine cents on each one hundred dollars on the taxable valuation of all property within the community college area without prior approval by a majority vote of the qualified electors of the community college area voting in an election called for such purpose pursuant to section 85-1518.

(4) The tax levy limit provided in subsection (1) of this section may be exceeded by a seventy-five percent vote of the board. The tax levy increase permitted under this subsection shall not exceed and shall be the lesser of an additional two and one-half cents on each one hundred dollars of the taxable valuation of all property within the community college area or an amount sufficient to fund the local tax receipt portion of the total budget increase permitted under any budget increase limitation which is imposed by law and which is applicable to such area. The changes made to this subsection by Laws 1990, LB 1050, are expressly intended to apply to all litigation concerning any vote taken pursuant to this subsection prior to July 10, 1990, including all litigation pending on such date.

(5) (3) The levy provided by subdivision (2)(a) of this section may be exceeded by that amount necessary to retire the general obligation bonds assumed by the community college area or issued pursuant to section 85-1515 according to the terms of such bonds.

(6) (4) Such tax shall be levied and assessed in the same manner as other property taxes and entered on the books of the county treasurer. The proceeds of such tax, as collected, shall be remitted to the treasurer of the board not less frequently than once each month.

Sec. 70. Section 86-402, Reissue Revised Statutes of Nebraska, is amended to read:

86-402. For the purpose of establishing a county telephone system pursuant to sections 86-401 to 86-412, the county board is empowered and authorized to cause a tax of not more than one and four-tenths cents on each one hundred dollars upon the taxable value of all the taxable property in such county to be levied and collected for the purpose of establishing or assisting in establishing a public telephone system for any county within this state subject to section 2 of this act. The county board shall submit the question of such levy to the electors at a general or special election when a petition is filed with the clerk of the board signed by at least ten percent of the electors of the county. If such proposal submitted at such election is carried by a majority of all the votes cast at the election, the board shall make the levy set forth in this section.

Sec. 71. Section 86-405, Reissue Revised Statutes of Nebraska, is amended to read:

86-405. The county board shall further provide for the proper organization, regulation, maintenance, and extension of such telephone system, and shall be authorized, if necessary, to levy a tax of not to exceed seven-tenths of one cent on each one hundred dollars upon the taxable property of said the county for the purpose of maintaining and extending the same subject to section 2 of this act.

Sec. 72. Sections 1 to 3, 5 to 12, 14 to 71, 74, and 75 of this act become operative on July 1, 1998. The other sections of this act become operative on their effective date.

Sec. 73. Original section 2-2428, Reissue Revised Statutes of Nebraska, is repealed.

Sec. 74. Original sections 2-203, 2-203.02, 2-203.05, 2-3211.01, 13-303, 15-1026, 18-1221, 23-129, 23-224, 31-411.02, 35-508, 35-509, 35-514.02, 39-1637, 39-1649, 51-201, 51-316, 51-501, 71-1638, 80-202, 86-402, and 86-405, Reissue Revised Statutes of Nebraska, sections 2-201, 2-203.01, 2-229, 2-958, 2-1604, 2-2447, 2-3225, 3-504, 3-603, 3-605, 3-613, 3-707, 12-914, 12-923, 13-1304, 16-702, 17-702, 18-501, 18-512, 19-1309, 23-119, 23-259, 23-276, 23-320.05, 23-320.07, 23-320.11, 23-355.01, 23-360, 23-2909, 23-3511, 23-3616, 32-1042, 71-1629.01, 71-1637, and 74-1306, Revised Statutes Supplement, 1994, and sections 2-2444, 16-1019, 16-1038, 23-120, 23-3519, 23-3552, 39-1621, 79-2210, and 85-1517, Revised Statutes Supplement, 1995, are repealed.

Sec. 75. The following sections are outright repealed: Sections 23-344, 23-803, 23-805 to 23-807, 39-801, 39-1002 to 39-1004, 39-1009, 46-673, and 46-674.19, Reissue Revised Statutes of Nebraska, and sections 23-801, 23-802, 23-804, 39-1001, 39-1005, 39-1006, and 39-1008, Revised Statutes Supplement, 1994.