

LEGISLATIVE BILL 187

Approved by the Governor April 12, 1979

Introduced by Warner, 25

AN ACT relating to property taxation; to restate the method of levying taxes; to increase an authorized levy; to provide an operative date; to amend sections 2-201, 2-203, 2-203.01, 2-203.02, 2-203.03, 2-203.05, 2-203.06, 2-1604, 2-2444, 2-2501, 2-3225, 3-504, 3-504.02, 3-603, 3-605, 3-613, 3-707, 10-401, 10-406, 10-407, 10-409, 10-501, 10-704, 10-707, 10-801, 12-402, 12-914, 12-923, 14-365.01, 14-365.07, 14-383, 14-514, 14-1026, 14-1805, 14-1821, 15-319, 15-1016, 16-203, 16-675, 16-678, 16-688, 16-693, 16-694, 16-697, 16-702, 17-229, 17-230, 17-231, 17-506, 17-508.02, 17-529.07, 17-529.08, 17-534, 17-545, 17-702, 17-703, 17-713, 17-718, 17-925.01, 17-938, 17-950, 17-951, 17-955, 17-957, 17-964, 17-967, 18-501, 18-512, 18-1005, 18-1201, 18-1202, 18-1203, 18-1204, 18-1205, 18-1401, 18-1502, 18-1503, 18-1505, 18-2107, 19-1302, 19-1309, 19-1402, 19-2102, 19-2504, 19-3313, 19-3315, 19-3318, 19-3321, 19-3327, 22-215, 22-407, 23-104, 23-107.01, 23-120, 23-259, 23-276, 23-320.03, 23-320.05, 23-320.06, 23-320.07, 23-320.11, 23-343, 23-343.01, 23-343.11, 23-343.13, 23-343.15, 23-343.19, 23-343.21, 23-343.23, 23-343.31, 23-343.46, 23-343.53, 23-343.56, 23-344, 23-351, 23-355.01, 23-360, 23-362, 23-362.03, 23-501, 23-801, 23-802, 23-304, 23-918, 23-927.01, 23-930, 23-2604, 23-2611, 23-2909, 31-370, 31-410.01, 31-411.02, 31-414, 31-424.01, 31-447, 31-450, 31-510, 31-513, 31-531, 31-540, 31-709, 31-711, 31-905, 32-4, 114, 35-502, 35-513.01, 35-513.02, 35-519, 39-801, 39-836, 39-1002, 39-1008, 39-1621, 39-1634, 39-1636.01, 39-1637, 39-1649, 39-1902, 39-1903, 39-1905, 39-1906, 46-139, 46-144, 46-1, 127, 46-516, 46-543, 46-544, 46-553, 46-574, 46-631, 51-201, 51-316, 51-501, 68-620, 68-620.01, 70-651.04, 71-1611, 71-1629.01, 71-1701, 71-2910, 71-2913, 71-2914, 72-1005, 74-1306, 77-201, 77-202.32, 77-506, 77-507, 77-660, 77-662, 77-664, 77-1209.02, 77-1241.04, 77-1241.06, 77-1242.02, 77-1250, 77-1303, 77-1311, 77-1315, 77-1327, 77-1338, 77-1406, 77-1504, 77-1506.01, 77-1510, 77-1603, 77-1604,

77-1605, 77-1615, 77-1627, 79-320.01, 79-408.02, 79-408.03, 79-415, 79-417, 79-420, 79-422, 79-432, 79-433, 79-436, 79-471, 79-480, 79-481, 79-506.03, 79-533, 79-536, 79-548.01, 79-903, 79-904, 79-1007, 79-1007.02, 79-1036, 79-1052, 79-1103.02, 79-1103.03, 79-1303, 79-1335, 79-2302, 79-2313, 80-102, 83-1,142, 86-402, and 86-405, Reissue Revised Statutes of Nebraska, 1943, and sections 3-155, 31-727.01, 31-727.03, 31-739, 31-740, 31-755, 35-508, 35-509, 35-536, 39-1619, 46-673, 77-605, 77-1605.01, 77-1725, 79-451, 79-2210, 79-2650, and 85-933, Revised Statutes Supplement, 1978; to repeal the original sections, and also section 81-815.34, Reissue Revised Statutes of Nebraska, 1943; and to declare an emergency.

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

Section 1. That section 2-201, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

2-201. Whenever twenty or more persons, residents of any county in this state, shall organize themselves into a society for the improvement of agriculture within said county, and shall have adopted a constitution and by-laws agreeable to the rules and regulations furnished by the usual and proper officers, and when the said society shall have raised and paid into the treasury, by voluntary subscription or by a fee imposed upon its members, fifty dollars or more annually, and whenever the president of said society shall certify to the county clerk the amount thus paid, the county board shall, at the time other levies and assessments for taxation are made, levy a tax upon all the taxable property, except intangible property, within the county which, except as otherwise provided in sections 2-203 and 2-203.01, shall not exceed ~~one-fourth--will~~ eight-tenths of one cent on each dollar one hundred dollars of the assessed actual 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, which tax each year 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; Provided, after September 18, 1955, a new society shall not be formed in the county if one then exists.

Sec. 2. That section 2-203, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

2-203. In counties having a population of more than two hundred thousand inhabitants, the county board shall assess so much of the ~~one-fourth-mill~~ tax levy as will raise twenty thousand dollars.

Sec. 3. That section 2-203.01, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

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 assess so much of the ~~one-fourth-mill~~ 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 assess so much of a ~~one-half-mill~~ levy of one and seven-tenths cents on each one hundred dollars of actual valuation as will raise twenty-five thousand dollars.

Sec. 4. That section 2-203.02, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

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 assess so much of the ~~one-fourth-mill~~ tax levy as will raise ten thousand dollars.

Sec. 5. That section 2-203.03, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

2-203.03. The county board of any county may, if the premiums and permanent improvements warrant it, levy an additional ~~one-fourth-mill~~ levy of eight-tenths of one cent on each one hundred dollars of actual valuation, or any part thereof, over and above the respective limitations set forth in section 2-203, 2-203.01, 2-203.02, or 2-203.05.

Sec. 6. That section 2-203.05, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

2-203.05. In counties having a population of not more than four thousand inhabitants, the county board shall assess so much of the ~~one-fourth-mill~~ tax levy as

will raise four thousand dollars.

Sec. 7. That section 2-203.06, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

2-203.06. The county board of any county may levy an additional ~~one-mill~~ levy of three and five-tenths cents on each one hundred dollars of actual valuation, or any part thereof, for the purpose of capital construction on the county fairgrounds, over and above the mill tax levy and dollar limitations set forth in sections 2-203, 2-203.01, 2-203.02, 2-203.03, and 2-203.05; Provided, that in counties having a population of more than sixty thousand inhabitants but not more than three hundred thousand inhabitants, and also containing a city of the primary class, such additional ~~one-mill~~ levy or any part thereof may be levied for the purpose of capital construction on the county fairgrounds or the Nebraska State Fairgrounds, as contemplated by the provisions of section 2-202, over and above the ~~mill~~ levy and dollar limitations set forth in section 2-203.01.

Sec. 8. That section 2-1604, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

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 per cent or more of the farm operators of any county or counties, as determined by the last available federal census, comprising a district under sections 2-1601 to 2-1607, asking the submission to the voters of the question of whether there shall be county funds appropriated for the continuance or support of county agricultural extension work in said county or district on January 1 after the filing of said petition, it shall be the duty of the clerk of said county to have placed upon the ballot at the election following the filing of said 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 annually set aside in the general fund of the county an amount equal to the county extension budget; Provided, that such sum shall not exceed fifteen thirty thousand dollars or an amount equal to a

six-tenths-mill levy of two and one-tenth cents on the dollar each one hundred dollars upon the assessed actual value of all the taxable property in such county, except intangible property, whichever is the greater. As claims are approved by the board of directors and filed with the county clerk, the county board shall order warrants to be drawn upon the general fund of the county in payment of such claims. It is further provided that in counties where extension work is being conducted in accordance with sections 2-1110 to 2-1117, C.S.Supp., 1937, which have been repealed, the county board shall continue to appropriate funds for the continuance of extension work until such support is denied by vote as provided for in this section. Whenever any county or group of counties has an organization recognized as the sponsoring organization for extension work by the director of extension service, within the county or counties 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 per cent of the farm operators of each 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 or group of counties for one year, as provided for in this section, and the county clerk shall submit the question of continued support at the next general election.

Sec. 9. That section 2-2444, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

2-2444. The board of directors shall, prior to August 1 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 ~~one-mill-on-the-dollar~~ three and five-tenths cents on each one hundred dollars of the assessed actual value of all taxable property, except intangible property, within such district. It shall, on or before the first day of August in each year, certify its ~~mill tax~~ tax levy to the county clerks of the counties wholly or partially within the district, who shall extend the same on the county tax list, and the same shall be collected by the county treasurer in the same manner as state and 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 same to the order of the treasurer of the district.

Sec. 10. That section 2-3225, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

2-3225. Each district shall have the power and authority to levy a tax of not to exceed ~~one--mill three and five-tenths cents on each one hundred dollars of~~ actual valuation annually on all of the taxable property, except intangible property, within such district unless a higher levy shall be 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 August 25 of the election year. 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, but no funds may be used for constructing or purchasing a headquarters or administration building. 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. 11. That section 3-155, Revised Statutes Supplement, 1978, be amended to read as follows:

3-155. The Department of Aeronautics is hereby authorized and directed to dispose of all real property held by the department and formerly used by the United States as army airfields, and which is not required for airport operational use purposes. The department shall seek approval from the Federal Aviation Administration to dispose of such property. The property may be platted and subdivided into lots or parcels to be sold separately so as to obtain the greatest total sale price.

The department shall dedicate the necessary roads for airport access and shall reserve such easements for access, utilities, drainage, and other purposes as may be necessary or convenient to maintain the airports as operational. The sales may be made subject to such terms, conditions, and restrictions as may be required by the deeds by which such property was conveyed to the State of Nebraska by the Federal Aviation Administration. When approval is received, the department shall have such property appraised by noninterested appraisers qualified to make appraisals based on experience and who have professional status as appraisers of real property. The

appraisers shall be selected by the department based on competitive bids received after three weeks' notice of invitation for bids has been published in at least two newspapers of general circulation throughout the state. The notice shall state that the selection shall be made of the lowest and best qualified bidders, and that the department reserves the right to reject any and all bids and to readvertise for further bids. Each appraiser's report shall contain (1) an opinion as to the fair market value of the lands appraised, showing a segregation of actual land value, elements and basis of damage, and depreciated in place value of buildings and improvements, if any, (2) a report of income derived from the land in recent years, (3) the adaptability of the land, including the most profitable or highest and best use, (4) a report of a personal inspection of the lands appraised, including a detailed description of their physical characteristics and conditions, (5) the general history of the property and its environs, and a statement of the character of the area surrounding the land being appraised, indicating any of the favorable and unfavorable influences, (6) a listing of recent sales of similar property in the area, showing seller, purchaser, date of sale, selling price, acreage involved, buildings and improvements involved, if any, and an estimate of the value of such improvements, and if there is a difference in value between comparable sales and the property appraised, a discussion of the difference in value to be included, (7) a listing of recent offerings for sale of property in the same general area, including the property being appraised, if recently offered, and the prices quoted, if any, (8) a trend of land values in the area and current land or real estate market conditions, (9) the assessed actual valuation of real property in the community, ~~and the percentage of assessed value to real value,~~ (10) the effective date of valuation, (11) a statement of the qualifications of the appraiser including a statement by the appraiser that he has no personal interest, present or prospective, in the land being appraised, and (12) the signature of the appraiser and date of report. Such property shall be sold to the highest bidder, but in no case shall such property be sold at less than the appraised value. Notice of such sale and time and place where the same will be held shall be given as provided in section 72-253. When the highest bid is less than the appraised value, the sale shall be canceled and except for property leased pursuant to section 3-157 the property shall be offered for sale again within one year after the date of the previous offering.

Sec. 12. That section 3-504, Reissue Revised Statutes of Nebraska, 1943, be amended to read as

follows:

3-504. Any authority established under the provisions of this 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 as may otherwise be provided herein, to use the same so long as its corporate existence shall continue. 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 by-laws 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 may also 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 shall continue such projects as shall be 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 and also 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, rental, 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 in respect of revenue, expenses, the issuance of bonds, maintenance, operation, or other purposes;

(12) To certify annually to the governing body of the city 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 ~~one mill on the dollar upon the~~ three and five-tenths cents on each one hundred dollars of assessed actual valuation of all the taxable property in such city, except intangible property, and the governing body

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: provided, that 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 an additional amount of tax to be levied for airport purposes, not to exceed one-mill three and five-tenths cents on each one hundred dollars of actual value, to be levied, collected, set aside, and deposited, as above specified, 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 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:

(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, or 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 this act.

Sec. 13. That section 3-504.02, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

3-504.02. An airport authority may, and in cities of the primary class shall, in addition to the powers enumerated in section 3-504, encourage, foster, and promote the development of commercial and general aviation for the city which it serves, and advance the interests of such city in aeronautics and in commercial air transportation and its scheduling. An airport authority in cities of the primary class, under direction of the mayor, shall represent the interests of such city in commercial air service hearings; Provided, that representation in the name of the city shall be only by the consent of such city. In cities of the primary class the city council shall establish a fund for the purposes of this section by an annual levy of not to exceed ~~one-tenth-of-a-mill~~ three-tenths of one cent on each one hundred dollars, which shall be levied and collected upon the same property and in addition to the levy provided in subdivision (12) of section 3-504.

Sec. 14. That section 3-603, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

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 ~~two-mills-on-the-dollar-upon-the~~ seven cents on each one hundred dollars of assessed actual value of all the taxable property within such county, except intangible property, which 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. Where 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. 15. That section 3-605, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

3-605. For the purpose of the construction, leasing, improvement, maintenance, and the 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 ~~one-mill-on-the-dollar-upon~~ the three and five-tenths cents on each one hundred

dollars of assessed actual value of all the taxable property in such county, except intangible property. No part of the funds so levied and collected shall be used for any other purpose.

Sec. 16. That section 3-613, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

3-613. Any authority established under the provisions of 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 herein, to use the same so long as its corporate existence shall continue. 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 by-laws 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 shall continue such projects as shall be 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 and also 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 in respect of revenue, expenses, the issuance of bonds, maintenance, operation, or other purposes;

(12) To certify annually to the county board the amount of tax to be levied for airport purposes, not to exceed ~~one mill on the dollar upon the~~ three and five-tenths cents on each one hundred dollars of assessed

actual valuation of all the taxable property in such county, except intangible property, and the governing body shall 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;

(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, or 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. 17. That section 3-707, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

3-707. Any joint authority established under the provisions of sections 3-701 to 3-716 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 sections 3-701 to 3-716, to use the same so long as its corporate existence shall continue. 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 by-laws 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 shall continue, such projects as shall be 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 and also 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, and 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 sections 3-701 to 3-716. 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 in respect of 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, which tax shall not exceed ~~one-mill-on-the-dollar-upon~~ the three and five-tenths cents on each one hundred dollars of assessed actual valuation of all of the taxable property therein, except intangible property, it being intended to hereby insure that all of the taxable property, except intangible 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 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 sections 3-701 to 3-716.

Sec. 18. That section 10-401, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

10-401. Any county or city in the State of Nebraska is hereby authorized to issue bonds to aid in the construction of any railroad or other work of internal improvement, to an amount to be determined by the county board of such county or the city council of such city, not exceeding ten three and five-tenths per cent of the ~~assessed~~ actual valuation of all taxable property in said county or city; Provided, the county board or city council shall first submit the question of the issuing of such bonds to a vote of the legal voters

of said county or city, in the manner provided by law, for submitting to the people of a county the question of borrowing money.

Sec. 19. That section 10-406, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

10-406. Any precinct, township, city of the second class, or village, organized according to law, is hereby authorized to issue bonds in aid of the construction of steam railroads, or railroads using electricity or gasoline as motive power, of standard gauge, to an extent not exceeding ~~ten~~ three and five-tenths per cent of the ~~assessed~~ actual value of the taxable property at the last assessment within such precinct, township, city of the second class or village, in the manner hereinafter directed, namely:

(1) A petition for such purpose signed by not less than fifty freeholders, or by not less than ten per cent of all the freeholders, whichever number is the least, of the precinct, township, city of the second class or village, shall be presented to the county board, city council of cities of the second class, or board of trustees of villages, or the board authorized by law to conduct the business of such precinct, township, city of the second class or village. Such petition shall set forth the nature of the work contemplated, the amount of bonds sought to be voted, the rate of interest, the length of time said bonds shall run, which in no event shall be less than five years nor more than twenty years from the date thereof. The said petitioners shall give bond, to be approved by the county board, city council of cities of the second class, or board of trustees of villages, for the payment of expenses of the election, in the event that the proposition shall fail to receive a majority of the votes cast at such election;

(2) Upon receiving such petition the county board, city council of cities of the second class, or board of trustees of villages, shall give notice and call an election in the precinct, township, city of the second class or village, as the case may be. Said notice, call, and election shall be governed by the laws regulating the election for voting bonds for a county;

(3) Upon a majority of the votes cast being in favor of the proposition submitted, the county board, city council of cities of the second class, or board of trustees of villages, as the case may be, shall issue the bonds in accordance with the petition and notice of election. Such bonds shall be signed by the chairman of

the county board and attested by the county clerk in the case of precinct or township bonds, by the mayor and city clerk in the case of second class city bonds, and by the chairman of the board of trustees and village clerk in case of village bonds, and be attested by their respective seals. Such bonds shall be a subsisting debt against such precinct, township, city of the second class or village, until they are paid and discharged.

Sec. 20. That section 10-407, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

10-407. The mayor and council of cities of the second class shall have the power to borrow money and pledge the property and credit of such city upon its negotiable bonds in an amount not to exceed five one and seventy-five hundredths per cent of the assessed actual valuation of the taxable property within the limits of such city for the purpose of aiding in the building, erecting, constructing or repairing and furnishing of a county courthouse, in addition to bonds already voted by the county; authority for the issuance of such bonds having first been obtained by a majority vote of the qualified electors of such city voting on a proposition for such purpose at any general or special election. Such proposition shall be submitted to such electors in the manner now provided by law for the submission of propositions to aid in the construction of railroads and other internal improvements, such bonds to be sold for not less than par, and to run not to exceed twenty years; provided, that the proposition to submit the issue of creating bonded indebtedness therein, shall not be resubmitted on the same subject at an election within six months after such proposition shall have failed to pass.

Sec. 21. That section 10-409, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

10-409. Any precinct, township, city of the second class, or village, organized according to law, is hereby authorized to issue bonds in aid of works of internal improvements, such as improving streets in cities of the second class and villages, highways, bridges, courthouses, jails, city and town halls, high schools, county high schools, school territories, and the drainage of swamp and wet lands, within such municipal divisions, and for the construction or purchase of a telephone system for use of the inhabitants thereof, in an amount not exceeding two seven-tenths per cent of the assessed actual valuation of all the taxable property, except intangible property, as shown by the last

assessment, within such precinct, township, city of the second class, or village, in the manner hereinafter directed, namely:

(1) A petition signed by not less than fifty freeholders of the precinct, township, city of the second class, or village, shall be presented to the county board, city council of cities of the second class, board of trustees of villages, or the board authorized by law to conduct the business of such precinct, township, city of the second class, or village. Such petition shall set forth the nature of the work contemplated, the amount of bonds sought to be voted, the rate of interest, and the length of time said bonds shall run, which in no event shall be less than two years nor more than twenty years from the date thereof. The said petitioners shall give bond, to be approved by the county board, city council of cities of the second class, or board of trustees of villages, for the payment of the expenses of the election, in the event that the proposition shall fail to receive a majority of the votes cast at such election;

(2) Upon the receipt of such petition the county board, city council of cities of the second class, or board of trustees of villages shall give notice and call an election in the precinct, township, city of the second class, or village, as the case may be. Such notice, call, and election shall be governed by the laws regulating an election for voting bonds for a county; Provided, that when a proposition is submitted for the issuance of bonds for the acquisition of a site or the construction of a single building to be used as a city hall, auditorium, fire station, or community house in cities of the second class, it shall be required, as a condition precedent to the issuance of such bonds, that a majority of the votes cast shall be in favor of such proposition. Bonds in such a city shall not be issued for such purpose in the aggregate to exceed four one and four-tenths per cent of the assessed actual valuation of all the taxable property in such a city, except intangible property, as shown by the last assessment within such city of the second class. The mayor and council in cities of the second class, upon the issuance of said bonds, shall have the power to levy a tax each year not to exceed one--mill--on--the--dollar three and five-tenths cents on each one hundred dollars upon the assessed actual value of all the taxable property in such city, except intangible property, for the purpose of maintaining the city hall, constructed as aforesaid.

Sec. 22. That section 10-501, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

10-501. The county board of any county in the State of Nebraska is hereby empowered to issue coupon bonds of any denomination as it may deem best, sufficient to pay the outstanding and unpaid bonds, warrants and indebtedness of such county; provided, the county board of any county may limit the provisions of sections 10-501 to 10-509 to any fund or funds of said county; provided further, in no event shall bonds be issued to a greater amount than ~~ten~~ three and five-tenths per cent of the assessed actual valuation of such county; and provided further, the county board shall first submit the question of issuing said bonds to a vote of the qualified electors of such county.

Sec. 23. That section 10-704, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

10-704. The aggregate amount of school bonds issued for all purposes in Class I or Class II school districts shall in no event exceed ~~forty~~ fourteen per cent of the ~~last--assessed~~ assessed actual valuation of all property in such school district; provided, that the limitations herein mentioned shall not apply to the issuance of refunding or compromise of indebtedness bonds by any such school district for the purpose of retiring outstanding bonds, warrants or other indebtedness.

Sec. 24. That section 10-707, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

10-707. It shall be the duty of the proper officers of any school district in which any bonds may be voted under the authority of any law of this state, before the issuance of such bonds, to make a written statement of all proceedings relative to the vote upon the issuance of such bonds and the notice of the election, the manner and time of giving notice, the question submitted, and the result of the canvass of the vote on the proposition pursuant to which it is proposed to issue such bonds, together with a full statement of the assessed actual valuation, the number of children of school age residing in the district, and the total bonded indebtedness of the school district voting such bonds. Such statement shall be certified to under oath by the proper school board of the district, and be transmitted with the bonds proposed to be issued to the Auditor of Public Accounts.

Sec. 25. That section 10-801, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

10-801. The county board of any county of this state shall have authority to issue the bonds of such county, to an amount not to exceed five ~~one~~ and ~~seventy-five hundredths~~ per cent of the assessed actual valuation of the county, and not to exceed one million dollars, for the purpose of raising money to be advanced or loaned by such county to destitute and needy sufferers from cyclone, tornado or destructive windstorm in such county; Provided, no such bonds shall be issued until the question of the issuing of the same has been submitted to the electors of the county at a general or special election held therein, as provided by sections 10-801 to 10-807.

Sec. 26. That section 12-402, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

12-402. The mayor and council, or the chairman and board of trustees, for the purpose of defraying the cost of the care, management, improvement, beautifying, and welfare of such cemeteries may each year levy a tax not exceeding one and one-half mills on the dollar five and two-tenths cents on each one hundred dollars upon the assessed actual value of all the taxable property in such city or village subject to taxation for general purposes, except intangible property, which shall be collected and paid to the city or village as taxes for general purposes are collected and paid to the city or village. All taxes collected for this purpose shall constitute and be known as the cemetery fund, and shall be used for the general care, management, improvement, beautifying, and welfare of such cemetery. Warrants upon this fund shall be drawn by the cemetery board and shall be paid by the city or village treasurer.

Sec. 27. That section 12-914, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

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 in 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 levy a tax, not to exceed the amount so certified nor to exceed one-half mill on the dollar one and seven-tenths cents on each one hundred dollars upon the assessed

actual value of all the taxable property in such district, except intangible property, 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 and shall be placed to the credit of the cemetery district, so authorizing the same, and 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.

Sec. 28. That section 12-923, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

12-923. The board of trustees of each cemetery district organized under Chapter 12, article 9, 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 levy the required tax. 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-half mill on the dollar~~ one and seven-tenths cents on each one hundred dollars upon the assessed actual value of all taxable property in such district, except intangible property. The tax levied pursuant to the provisions of 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 and shall be placed to the credit of the cemetery district, so authorizing such levy, and 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 shall exceed the amount expended or the amount necessary to insure availability of cemetery land, such excess shall be

placed into the county general fund.

Sec. 29. That section 14-365.01, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

14-365.01. Any metropolitan city 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, 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 the area or to extend or improve any existing sewerage system, including any storm sewer system. It shall have authority to acquire by gift, grant, purchase, or condemnation necessary lands therefor, either within or without the corporate limits of such municipality. For the purpose of owning, operating, constructing, maintaining, and equipping such sewage disposal plant and sewerage system, including any storm sewer system, or improving or extending such existing system, any metropolitan city is also authorized and empowered to make a special levy each year of not to exceed ~~one--mill on-the-dollar~~ three and five-tenths cents on each one hundred dollars upon the ~~assessed~~ actual value of all the taxable property in such city, except intangible property, as well as all taxable property, except intangible property, within three miles of the corporate limits of such city, which property is within a district established under the provisions of section 14-360, subject to the provisions of sections 14-365.12 and 14-365.13, the proceeds thereof to be used for any of the purposes enumerated in this section and for no other purpose.

Sec. 30. That section 14-365.07, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

14-365.07. (1) Revenue bonds, authorized by section 14-365.02, may be issued by ordinance duly passed by the mayor and city council of any metropolitan city without any other authority.

(2) General obligation bonds, authorized by section 14-365.06, may be issued only (a) after the question of their issuance shall have been submitted to the electors of the metropolitan city at a general or special election, of which three weeks' notice thereof has been published in a legal newspaper in or of general circulation in such metropolitan city, and (b) if a majority of the electors voting at the election have

voted in favor of the issuance of the bonds. Publication of such a notice in such a newspaper once each week during three consecutive weeks prior to the date of such election shall constitute a compliance with the requirements of this section for notice of such election. General obligation bonds shall not be issued in excess of five one and seventy-five hundredths per cent of the assessed actual value of all the taxable property in the metropolitan city, except intangible property, or in excess of the amount authorized by the provisions of sections 14-365.12 and 14-365.13.

Sec. 31. That section 14-383, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

14-383. Without limiting the applicability of sections 14-366 to 14-372, the city council is authorized to levy special taxes and assessments on properties benefited by parks, recreational areas, and playgrounds acquired either by purchase or condemnation without regard to whether the benefited property is within or without the corporate limits of such city when an improvement district is created by the city council and approved by a majority of the property owners in the district as provided in this section. Each property owner may cast one vote at an election to be held to determine whether such improvement district shall be created for each five fifteen thousand dollars of assessed actual valuation, or fraction thereof, of real estate and improvements in the proposed district as determined by the official records of the county assessor for the previous calendar year. When such a district is created by the city council and approved by a majority of the property owners, the special taxes shall be levied proportionately to the assessed actual valuation of the district. Notice of the election shall be given and the election shall be held in the same manner as other special elections are held in such a city.

Sec. 32. That section 14-514, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

14-514. (1) The city council shall annually certify to the county clerk of the county in which the city is located, by resolution, the ~~number--of--mills--on~~ the dollar tax upon the assessed actual value of all the taxable property in such city, except intangible property, not to exceed ~~fourteen--and--four--tenths~~ fifty and four-tenths cents on each one hundred dollars, which the city desires to be levied as taxation for all municipal purposes for the ensuing year; provided, in any

such city located in a county containing a duly constituted and functioning health district, the ~~number of-mills tax~~ to be so certified shall not exceed in any one year fourteen-and-three-tenths fifty cents on each one hundred dollars. In addition thereto, the council shall certify the ~~number-of-mills tax~~ necessary to pay the interest on the bonded indebtedness of the city.

(2) In addition to the ~~number-of--mills tax~~ set forth in subsection (1) of this section, the council shall also and further certify not less than four additional-mills fourteen cents on each one hundred dollars and such ~~number-of-mills tax~~ as may be necessary to pay bond issues maturing within the year or bond issues maturing in the near future, the object of this requirement being to create a fund to accomplish a partial retirement of the bonded obligations of the city in such a manner as to avoid unusual and heavy levies during particular years when large maturities occur.

(3) The proceeds derived from the respective levies provided for in subsections (1), (2), and (4) of this section shall be devoted exclusively and entirely to the purposes for which the levy is made. The certification, provided for under subsections (1), (2), and (4) of this section, shall be made before the county board of equalization shall have made its tax levy for each respective year.

(4) In addition to the provisions of subsections (1) and (2) of this section, the city council shall certify to the county clerk in like manner any other levy which may be required by law to be certified by such city council; provided, that a further appropriation not to exceed one-fourth-mill-on-the-dollar eight-tenths of one cent on each one hundred dollars upon the assessed actual value of all the taxable property, in such city, except intangible property, may also be levied for the purpose of establishing a recreation fund to be used for the purchase, establishment, management, equipment, and maintenance of playgrounds and recreation centers, including the construction of necessary buildings therefor. Such recreation fund shall be disbursed under the direction and supervision of the local governing body of said city in conjunction with the local governing body of any other governmental subdivision wholly or partially within its corporate limits when a plan has been submitted and approved by the electors, as hereinafter provided. If the school district, situated wholly or partially within such city, submits a plan and makes a levy for a similar purpose, said city shall not submit a plan or proposal for such a levy as long as said plan is in operation. No levy shall be made for such recreation

fund purposes unless the proposition to make such levy and the plan to dispose of such fund be sanctioned by sixty per cent or more of the legal voters of the city either by petition signed by them or by sixty per cent or more of the votes cast on the proposal submitted on ballot at a general municipal election.

Sec. 33. That section 14-1026, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

14-1026. The water fund shall consist of all money received on account of the water plant owned and operated by the metropolitan water district for water service or otherwise, including a water tax for public fire protection purposes levied by the municipal authorities of each municipality forming such metropolitan water district or, in the case of a precinct forming a part of said metropolitan water district but without the limits of a municipality, by the board of county commissioners of the county in which the precinct is located. Such tax shall be levied at the same time and in the same manner as other funds provided for municipal purposes or county purposes, under the provisions of the charter of such municipality or municipalities or of the general laws in the case of a county. The amount of the tax shall be certified to the municipal authorities or the county commissioners, as the case may be, by the board of directors of the metropolitan water district in time for the annual levy of taxes in each year. The gross amount of such tax shall not exceed the sum of one-and-one-half-mills-on-the-dollar five and two-tenths cents on each one hundred dollars upon the assessed actual value of all the taxable property in such water district, except intangible property, and it shall be mandatory upon such municipal authorities or county commissioners to levy same as above provided.

Sec. 34. That section 14-1305, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

14-1305. For the purpose of accomplishing the object and purpose of sections 14-1301 to 14-1314, 14-1816, 14-1318 to 14-1823, 14-1325 and 14-1826, the authority shall possess all the necessary powers of a public body corporate and governmental subdivision of the State of Nebraska, including the following powers, the enumeration of which shall not be construed as a limitation on the general powers herein conferred:

(1) To maintain a principal office in the city of the metropolitan class in which created;

(2) To adopt the official seal of the authority and to alter the same at its pleasure;

(3) To employ a general manager, engineers, accountants, attorneys, financial experts, and such other employees and agents as may be necessary in its judgment, to fix the compensation of and to discharge the same, to negotiate with employees and enter into contracts of employment, and to employ persons singularly or collectively, and, with the consent of such city, to use the services of agents, employees and facilities of such city, including the city attorney as legal advisor to such authority, for which such authority shall reimburse such city a proper proportion of the compensation or cost thereof;

(4) To adopt by-laws and enact rules and regulations for the regulation of its affairs and for the conduct of its business;

(5) To acquire, lease, own, maintain, and operate for public service a public passenger transportation system excluding taxicabs and railroad systems, within or without a city of the metropolitan class as herein defined;

(6) To sue and be sued in its own name, but execution shall not, in any case, issue against any of its property; Provided, that the lessor, vendor, or trustee under any agreement, lease, conditional sales contract, conditional lease contract, or equipment trust certificates, as provided for in subdivision (15) of this section, may repossess the equipment described therein upon default;

(7) To acquire, lease and hold such real or personal property and any rights, interests, or easements therein as may be necessary or convenient for the purposes of the authority and to sell, assign, and convey the same;

(8) To make and enter into any and all contracts and agreements with any individual, public or private corporation or agency of the State of Nebraska, public or private corporation or agency of any state of the United States adjacent and contiguous to the city of the metropolitan class as herein defined, and the United States of America, as may be necessary or incidental to the performance of its duties and the execution of its powers under sections 14-1801 to 14-1814, 14-1816,

14-1818 to 14-1823, 14-1825 and 14-1826, and to enter into agreements authorized under the Interlocal Cooperative Act;

(9) To contract with an operating and management company for the purpose of operating, servicing and maintaining any public passenger transportation systems of such authority;

(10) To acquire and hold capital stock in any passenger transportation system, excluding taxicabs and railroad systems, solely for the purpose of lawfully acquiring the physical property of such corporation for public use;

(11) To borrow money and issue and sell negotiable bonds, notes, or other evidence of indebtedness, to provide for the rights of the holders thereof and to pledge all or any part of the income of the authority received as herein provided to secure the payment thereof; Provided, the authority shall not have the power to pledge the credit or taxing power of the state or any political subdivision thereof, except such tax receipts as may be authorized herein, or to place any lien or encumbrance on any property owned by the state, county, or city used by the authority;

(12) To receive and accept from the government of the United States of America or any agency thereof, from the State of Nebraska or any subdivision thereof, and from any person or corporation, donations or loans or grants for or in aid of the acquisition or operation of passenger transportation facilities, and to administer, hold, use, and apply the same for the purposes for which such grants or donations may have been made;

(13) To exercise the right of eminent domain under and pursuant to the Constitution, statutes and laws of the State of Nebraska to acquire private property, including any existing private passenger transportation system, but excluding any taxicabs, railroad, and air passenger transportation systems, which is necessary for the passenger transportation purposes of the authority and including the right to acquire rights and easements across, under, or over the right-of-way of any railroad. Exercise of the right of eminent domain shall be pursuant to sections 76-704 to 76-724;

(14) Subject to the continuing rights of the public to the use thereof, to use any public road, street, or other public way in any city of the metropolitan class for transportation of passengers;

(15) To purchase and dispose of equipment, including motor buses, and to execute any agreement, lease, conditional sales contract, conditional lease contract, and equipment trust note or certificate to effect such purpose;

(16) To pay for any equipment and rentals therefor in installments and to give evidence by equipment trust notes or certificates of any deferred installments, and title to such equipment need not vest in the authority until the equipment trust notes or certificates are paid;

(17) To certify annually to the local lawmaking body of the city of the metropolitan class such tax for the fiscal year commencing on the first day of the following January as, in its discretion and judgment, the authority determines to be necessary, which shall not exceed in any one year one-mill-on-the-dollar--on three and five-tenths cents on each one hundred dollars of the taxable-duty-assessed actual value of all taxable tangible real and personal property in such city of the metropolitan class, and the local lawmaking body of such city of the metropolitan class is authorized to and shall levy and collect such tax in the same manner as other taxes in such city;

(18) To apply for and accept grants and loans from the government of the United States of America, or any agency or instrumentality thereof, to be used for any of the authorized purposes of the authority, and to enter into any agreement with the government of the United States of America, or any agency or instrumentality thereof, in relation to such grants or loans, subject to the provisions hereof;

(19) To determine routes and to change the same subject to the provisions hereof;

(20) To fix rates, fares, and charges for transportation; Provided, that the revenue derived from rates, from the taxation herein provided and from any grants or loans herein authorized shall at all times be sufficient in the aggregate to provide for the payment of: (a) All operating costs of the transit authority, (b) interest on and principal of all revenue bonds, revenue certificates, equipment trust notes or certificates, and other obligations of the authority, and to meet all other charges upon such revenue as may be provided by any trust agreement executed by such authority in connection with the issuance of revenue bonds or certificates under sections 14-1801 to 14-1814, 14-1816, 14-1818 to 14-1823, 14-1825 and 14-1826, and (c)

for the payment of any other costs and charges, acquisition, installation, replacement, or reconstruction of equipment, structures, or rights-of-way not financed through the issuance of revenue bonds or certificates;

(21) To provide free transportation for firemen and policemen in uniform in the city of the metropolitan class in which they are employed and for employees of such authority when in uniform or upon presentation of proper identification;

(22) To enter into agreements with the Post Office Department of the United States of America or its successors for the transportation of mail and letter carriers and the payment therefor;

(23) To exercise all powers usually granted to corporations, public and private, necessary or convenient to carry out the powers granted by sections 14-1801 to 14-1814, 14-1816, 14-1818 to 14-1823, 14-1825 and 14-1826; and

(24) To establish pension and retirement plans for officers and employees and to adopt any existing pension and retirement plans and any existing pension and retirement contracts for officers and employees of any passenger transportation system purchased or otherwise acquired pursuant to sections 14-1801 to 14-1814, 14-1816, 14-1818 to 14-1823, 14-1825 and 14-1826.

Sec. 35. That section 14-1821, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

14-1821. To assist in the defraying of all character of expense of the authority, and to such extent as in its discretion and judgment may be necessary, the board shall annually certify a tax for the fiscal year commencing on the following January 1. Such tax shall not exceed in any one year ~~two mills on the dollar~~ seven cents on each one hundred dollars on the assessed actual value of all tangible real and personal property in the city of the metropolitan class, taxable according to the laws of the State of Nebraska. The board shall by resolution, on or before July 31, certify such tax levy to the city council of such metropolitan city. Such city is hereby authorized and required to cause such tax to be levied and to be collected as are other taxes by the treasurer of such metropolitan city or the county treasurer as ex officio treasurer of the city in which said metropolitan city is situated, and paid over by him to the treasurer of such board, subject to the order of such board. If in any year the full amount so certified

and collected is not needed for the current purposes of such authority, the balance shall be credited to reserves of such authority, to be used for acquisition of necessary property and equipment.

Sec. 36. That section 15-319, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

15-319. The tax commissioner shall, on or before the second Monday in June of the year for which the assessment is made, return his assessment books to the city clerk, verified by his affidavit, substantially in the following form:

State of Nebraska, County, ss:
I, tax commissioner of the city of, do solemnly swear that the book to which this is attached contains a correct and full list of the assessment rolls showing the assessment of all personal property made by the county within the city, except public service property, and I have examined the same and made such corrections as in my judgment were necessary to be made for a proper valuation thereof for assessment purposes, and return herewith a full and complete list of the same as the assessed actual valuation thereof; that I have diligently and by the best means in my power endeavored to ascertain the true amount and value of all real and personal property in the city, and that I verily believe the full value thereof is set forth in the above returns, and that in no case have I knowingly omitted to demand of any person, partnership or corporation, of whom I was required to make it, a statement of the amount and value of his or its property, which he or it was required by law to list, nor have I connived at any violation or evasion of the requirements of the law in relation to the assessment of property for taxation.

Sec. 37. That section 15-1016, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

15-1016. Any city of the primary class shall have the power to 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. Said tax shall be in excess of and in addition to all other taxes now or hereafter authorized to be levied by said city. The taxes so levied and collected, together with contributions made by firemen and policemen, shall be

credited to said fund. Any unexpended balance, remaining in said 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 said fund. Said fund may be invested in whole or in part in:

(1) Bonds or other obligations of either the United States of America or of any corporation or agency created or contemplated by an Act of Congress of the United States that are directly or indirectly guaranteed in whole or in part by the United States of America;

(2) General obligation bonds or other interest-bearing obligations of the State of Nebraska or any county, city, village, school district, or other legally constituted political subdivision in Nebraska having the power to levy taxes upon the assessed actual value of all the taxable property situated therein, except intangible property; Provided, such state, county, city, village, school district, or other subdivision has not defaulted in the payment of the principal or interest on any of its bonds or other interest-bearing obligations for a period in excess of one hundred twenty days within five years immediately preceding such investment;

(3) Legally issued bonds or notes secured by a first mortgage on real estate in this state and which mortgage is not larger than fifty per cent of the appraised value of said real estate and the improvements thereon at the time the loan is made; Provided, that (a) any such loan may be made, in an amount not to exceed sixty per cent of the appraised value of the real estate offered as security, if the loan is secured by an amortized mortgage, deed of trust, or other such instrument under the terms of which the equal annual installment payments are sufficient to amortize forty per cent or more of the principal of the loan within a period of not more than ten years, and a proportionate principal reduction is provided for the balance of the term; (b) the foregoing limitations shall not apply to any of the classes of securities if they are guaranteed or insured in whole or in part by the United States government or any agency thereof; but nothing in this section shall be deemed to prohibit the renewal or extension of a loan for the original amount where a shrinkage in value of such real estate would cause the loan in the original amount to be in excess of fifty per cent of the appraised value of such real estate at such renewal or extension date nor prohibit the acceptance, as part payment for real estate sold, of a mortgage thereon for more than fifty per cent of the purchase price of such real estate; and (c) not more than twenty per cent of said fund may be invested in

bonds or notes, secured by first mortgages, at any time;

(4) Obligations secured by first mortgages on real estate, located wholly or partly in the State of Nebraska, issued by corporations doing business in the State of Nebraska whose net earnings, after depreciation and taxes, during the five years immediately preceding the date of purchase have averaged not less than two times the interest requirement on all funded debt and which corporations have not defaulted in the payment of either principal or interest on their funded debt for the past ten years;

(5) Bonds or other interest-bearing obligations of any corporation organized under the laws of the United States or any state thereof; Provided, that at the time the purchase is made, they are given by at least two statistical organizations whose publications are in general use, one of the four highest ratings given by such organization;

(6) Revenue bonds or debentures of Nebraska waterworks plants and distribution systems, electric light plants and distributing systems, gas plants and distributing systems, highway bridges, and municipal or district sewage disposal plants, where the earnings available for debt service have, for a five-year period, immediately preceding the date of purchase, averaged not less than one and three-fourths times said service requirements;

(7) Certificates of deposit of banks in the United States which are members of the Federal Deposit Insurance Corporation, if the amount deposited does not exceed the amount of insurance available thereon; and amounts within the limits of this provision in Nebraska state banks in which the average deposits for the preceding year do not exceed ten times the average combined capital, surplus, undivided profits, and reserves during the same period;

(8) Preferred stock of any corporation organized under the laws of the United States or of any state thereof, subject to the following conditions: (a) In the case of a public utility corporation, said corporation, during the five years immediately preceding the date of purchase, shall have earned an average of at least two times both the interest on its funded debt, if any, and its preferred dividend requirement, and in no year during said period shall have earned said combined interest charges and preferred dividend requirement less than one and one half times, and said corporation, during said five-year period, shall have paid the interest on its

funded debt, if any, and its preferred dividend requirements, without interruption; (b) in the case of any other corporation, said corporation, during the five years immediately preceding the date of purchase, shall have earned an average of at least three times both the interest on its funded debt, if any, and its preferred dividend requirement, and in no year during said period shall have earned said combined interest charges and preferred dividend less than two times and said corporation during said five-year period shall have paid the interest on its funded debt, if any, and its preferred dividend requirements, without interruption; and (c) in the case of an original or new issue of preferred stock of a corporation, said preferred stock shall qualify hereunder if the earnings of said corporation during the five years immediately preceding purchase of said preferred stock would have been sufficient to have provided for the coverage hereinabove required and if the amount of preferred stock purchased for the fund shall not exceed twenty per cent of the total approximate value of the fund at the time of such purchase; and

(9) Bonds and debentures issued either singly or collectively by any of the twelve federal land banks, the twelve intermediate credit banks, or the thirteen banks for cooperatives under the supervision of the Farm Credit Administration.

Sec. 33. That section 16-203, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

16-203. A city of the first class may levy taxes for general revenue purposes in any one year, not exceeding ~~twelve-mills-on-the-dollar~~ forty-two cents on each one hundred dollars upon the assessed actual value of all the taxable property in the limits of such city, except intangible property; provided, that the provisions of this section shall never be construed so as to affect the limitation on maximum annual levies for all municipal purposes in said cities in any one year, as set forth in section 16-702.

Sec. 39. That section 16-675, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

16-675. The mayor and city council may levy a tax not exceeding ~~two-mills-on-the-dollar~~ seven cents on each one hundred dollars upon the assessed actual value of all the taxable property in such city, except intangible property, for the purpose of paying the cost

of lighting the streets, lanes, alleys, and other public places or property of the city or for the purpose of furnishing water, heat, or power for the city or for the purpose of buying, establishing, extending, or maintaining such waterworks, gas, electric, or other light works, or heating or power plant, not exceeding one mill-on-the-dollar three and five-tenths cents on each one hundred dollars upon the assessed actual value of all the taxable property in such city, except intangible property, for any one of the respective purposes.

Sec. 40. That section 16-678, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

16-678. Nothing contained in sections 16-673 to 16-677 shall change or in any way affect existing franchises or existing contracts between any city and any company, corporation, or individual for furnishing said city or its inhabitants with light, power, heat, or water. The mayor and council shall levy a sufficient tax to pay for such light, power, heat, or water supply in accordance with the terms of such existing contracts, not exceeding one-and-four-tenths-mills-on-the-dollar four and nine-tenths cents on each one hundred dollars upon the assessed actual value of all the taxable property in such city, except intangible property, in any one year for any one of said purposes respectively.

Sec. 41. That section 16-688, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

16-688. When any city has voted bonds and constructed a system of waterworks and obtained an adequate supply of water, but the same is turbid or unwholesome during the whole or a portion of the year, the mayor and council may without having previously made an appropriation therefor, when authorized by a majority vote of the electors voting on the question, which may be submitted at either a special or a general city election, construct, or purchase, or enter into a contract for the construction or purchase of, and install, establish, operate, and maintain a system of settling reservoirs or a system of filters, or both of such systems of settling reservoirs and filters, for the purpose of clarifying and purifying such water; notice of such election shall be given by publication once each week three successive weeks prior thereto in a legal newspaper published in or of general circulation in such city. The city may levy taxes on all taxable property of such city, except intangible property, not to exceed one-mill-on-the-dollar three and five-tenths cents on each one hundred dollars

upon the ~~assessed~~ actual value thereof in any one year for the payment of the cost thereof.

Sec. 42. That section 16-693, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

16-693. When any bonds shall have been issued by the city for the purpose of constructing or aiding in the construction of a system of waterworks, power plant, sewerage, heating, lighting or drainage, there shall thereafter be levied annually upon all taxable property of said city a tax not exceeding ~~two-mills~~ seven cents on each one hundred dollars for every twenty thousand dollars of bonds so issued, which shall be known as the waterworks tax, power tax, sewerage tax, heat tax, light tax or drainage tax, as the case may be, and shall be payable only in money. The proceeds of such tax, together with all income received by the city from the payment and collection of water, power, heat or light, rent, taxes, and rates of assessments, shall first be applied to the payment of the current expenses of waterworks, power plant, heating or lighting, to improvements, extensions, and additions thereto, and interest on money borrowed and bonds issued for their construction. The surplus, if any, shall be retained for a sinking fund for the payment of such loan or bonds at maturity.

Sec. 43. That section 16-694, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

16-694. After the establishment of a system of sewerage in any city of the first class, the mayor and council may, at the time of levying other taxes for city purposes, levy an annual tax of not more than ~~one-mill-on-the-dollar~~ three and five-tenths cents on each one hundred dollars upon the assessed actual value of all the taxable property in such city, except intangible property, for the purpose of creating a fund to be used exclusively for the maintenance and repairing of any sewers in such city. In lieu of the levy of a tax, the mayor and council may establish, by ordinance, such rates for such sewer service as may be deemed by them to be fair and reasonable, to be collected from either the owner or the person, firm, or corporation requesting the service at such times, either monthly, quarterly, or otherwise, as may be specified in the ordinance; and all such sewer charges shall be a lien upon the premises or real estate for which the same is used or supplied. Such lien shall be enforced in such manner as the local governing body shall provide by ordinance. The charges

thus made, when collected, shall be placed in a separate fund and used exclusively for the purpose of maintenance and repairs of any sewers in such city.

Sec. 44. That section 16-697, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

16-697. (1) For the purpose of (a) providing funds for amusements and recreation, (b) providing funds for laying out, purchasing, improving, and beautifying parks and public grounds, and (c) providing for the payment of the salaries and wages of employees of such board, the mayor and council shall, each year at the time of making the levy for general city purposes, make a levy upon the assessed actual value of all the taxable property in such city, except intangible property. Such levy shall be collected and paid into the city treasury and shall constitute the park fund or park and recreation fund as the case may be.

(2) All accounts against the park fund or park and recreation fund of such city, provided for by subsection (1) of this section, for salaries and wages of the employees and all other expenses of such parks or recreational facilities, shall be audited and allowed by the park or park and recreation commissioners. All warrants thereon shall be drawn only by the chairman of the commissioners. Warrants so drawn shall be paid by the city treasurer out of such fund.

(3) The park or park and recreation commissioners of such city, as the case may be, shall enter into any contracts of any nature involving an expenditure in accordance with the policies of the city council.

(4) The chairman of the board of park or park and recreation commissioners shall, on January 1 and July 1 of each year, file with the city clerk an itemized statement of all the expenditures of said board.

Sec. 45. That section 16-702, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

16-702. (1) The mayor and council shall have power to levy and collect taxes for all municipal purposes on all real estate and personal property within the corporate limits of the city taxable according to the laws of this state. All city taxes, both real and personal, 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 state and county taxes in the county where such city is situated.

(3) In all sales for delinquent taxes for municipal purposes, if there be other delinquent taxes due from the same person or lien on the same property, the sales shall be for all the delinquent taxes; and 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 be deemed and treated as though such sale had been made for the delinquent state and county taxes exclusively.

(4) The maximum amount of tax which may be certified, assessed, and collected for the purposes of the adopted budget statement shall not require a tax levy in excess of ~~twenty-five---mills~~ eighty-seven and five-tenths cents on each one hundred dollars upon assessed actual value of all the taxable property within such municipality, except intangible property, in addition to any special assessments or special taxes or amounts assessed as taxes, and such sum as may be authorized by law to be levied for the payment of outstanding bonds and debts; provided, that the council may certify a further amount of tax to be levied which shall not require a tax levy in excess of two-mills seven cents on each one hundred dollars upon the assessed actual value of all the taxable property within such city, except intangible property, 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 three mills ten and five-tenths cents on each one hundred dollars upon the assessed actual value of all the taxable property, except intangible property, within such city or village, may be imposed.

(5) Nothing contained 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 ~~mill~~ tax levies.

Sec. 46. That section 17-229, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

17-229. Whenever the board of trustees of a village in the State of Nebraska, by three-fourths vote of the members elected to its board, shall by ordinance determine the necessity of initiating a street improvements program within the village, which improvements are in the nature of a general benefit to the whole community and not of special benefit to adjoining or to abutting property and which consists of graveling, base stabilization, oiling, or other improvements to the streets, but which improvements do not consist of curb and gutter or asphalt or concrete pavings, the chairman and board of trustees may by such ordinance, provide for the levy and collection of a special tax of not exceeding ~~five--mills~~ five--mills seventeen and five-tenths cents on each one hundred dollars on the ~~assessed~~ actual value of all the taxable property in the village, except intangible property, for a period of not to exceed five years to create a fund for the payment of such improvements.

Sec. 47. That section 17-230, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

17-230. Any such levy shall not be considered within the ~~mill~~ limitation on the village for the levy of taxes as contained in section 17-702.

Sec. 48. That section 17-231, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

17-231. In order to construct the improvements as outlined in section 17-229 pursuant to such determination of necessity, the chairman and board of trustees may proceed from time to time to make such improvements costing not exceeding eighty-five per cent of the amount of taxes to be collected. In order to allow the construction of the contemplated improvements immediately, the chairman and board of trustees may issue warrants from time to time in the aggregate amount of eighty-five per cent of the estimated taxes to be collected over the period of years provided for said levy, the amount of such warrants authorized to be issued to be based upon the amount of revenue to be raised by the ~~number-of-mills tax~~ tax to be levied and the ~~assessed~~ actual valuation of the taxable property in the village at the time the determination of necessity is made by ordinance multiplied by the number of years the tax has

to run. The warrants shall not bear interest in excess of six per cent per annum, may be issued in such denominations as the chairman and board of trustees may determine, and shall be paid from the collection of the special tax levy. Any unpaid amount of the levy after the payment of any such warrants in full, including both principal and interest, shall be transferred to the general fund.

Sec. 49. That section 17-506, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

17-506. Cities of the second class and villages shall have power to levy taxes for general revenue purposes in any one year, not to exceed ~~ten-mills-on-the-dollar~~ thirty-five cents on each one hundred dollars upon the ~~assessed~~ actual value of all the taxable property in such cities and villages except intangible property, the valuation of such property to be ascertained from the books or assessment rolls of the county assessor.

Sec. 50. That section 17-508.02, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

17-508.02. Second-class cities and villages shall have power to levy in any one year for such purposes not to exceed ~~three-mills-on-the-dollar~~ ten and five-tenths cents on each one hundred dollars upon the ~~assessed~~ actual value of all the taxable property, except intangible property, within the limits of such cities and villages.

Sec. 51. That section 17-529.07, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

17-529.07. The order granting such petition shall have the following effect:

(1) The name and corporate identity of the old city or village shall be retained by the new city or village.

(2) The officers of the old city or village shall continue to be the officers of the new city or village until their successors are elected and qualified at the time and in the manner provided by law.

(3) The funds and property of the old city or village shall be retained by and belong to the new city or village.

(4) The proceeds from the sale or condemnation of municipally owned property of the old city or village shall accrue and be paid to the new city or village, except that any outstanding bonded indebtedness of or judgments against the old city or village shall be paid to the holders of such bonds or judgments who shall demand payment thereof and are not willing to permit such bonds or judgments to continue as an indebtedness due from the new city or village.

(5) The ordinances of the old city or village shall continue in full force and effect as the ordinances of the new city or village.

(6) The proceeds from the sale or condemnation of any public school buildings and grounds, either grade or high school or both, situated within the old city or village shall be used for the purchase and construction of a new school building and grounds at the new site, if the new site is located within the same school district as the old site, and if not, the proceeds shall be apportioned between the school district in which the new city or village is located and the school district in which the old city or village was located in the proportion that the assessed actual valuation of the property purchased and condemned by the United States government in such school district bears to the valuation of the property remaining in such school district not condemned or purchased by the United States government.

(7) The proceeds from the sale or condemnation of any public buildings and grounds of any township in which the old city or village was located shall be used for the purchase and construction of similar buildings and grounds at the new site, if the new site is located within the same township as the old site, and if not, the proceeds shall be apportioned between the township in which the new city or village is located and the township in which the old city or village was located in the proportion that the assessed actual valuation of the property purchased and condemned by the United States government in such township bears to the assessed actual valuation of the property remaining in such township not condemned or purchased by the United States government.

Sec. 52. That section 17-529.08, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

17-529.08. (1) For the purpose of paying the costs and expenses in implementing the provisions of sections 17-529.01 and 17-529.02, cities of the second class and villages may borrow money or issue bonds in an

amount not to exceed five per cent of the actual valuation of all the taxable property within such city or village, except intangible property, according to the last preceding assessment thereof.

(2) Such cities or villages may levy and collect a general tax, in the same manner as other municipal taxes are levied and collected, in an amount sufficient to pay the interest and principal of the bonds referred to in subsections (1) and (3) of this section, as the same mature, upon the assessed actual value of all the taxable property within such city or village, except intangible property, as shown upon the assessment roles, in addition to the sum authorized to be levied under section 17-506.

(3) No money shall be borrowed or bonds issued as referred to in subsections (1) and (2) of this section, unless the same shall have been authorized by a majority of the legal votes cast for and against the proposition at an election held for that purpose, notice of which election shall have been given by publication in some newspaper published or of general circulation in such city or village for at least two weeks prior to the date of such election. The bonds shall be the bonds of such city or village, shall become due in not to exceed twenty years from their date of issue, and shall draw interest payable semiannually or annually.

Sec. 53. That section 17-534, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

17-534. (1) Such cities or villages may borrow money or issue bonds, in an amount not to exceed twelve per cent of the actual valuation of all the taxable property within such a city or village, except intangible property, according to the last preceding assessment thereof, for the purchase of steam engines or fire-extinguishing apparatus and for the purchase, construction, and maintenance of such waterworks, mains, portion or extension of any system of waterworks or water supply, or to pay for water furnished such city or village under contract, when authorized as is provided for by subsection (3) of this section.

(2) Such cities or villages may levy and collect a general tax, in the same manner as other municipal taxes are levied and collected, in an amount sufficient to pay the interest and principal of the bonds, referred to in subsections (1) and (3) of this section, as the same mature, upon the assessed actual value of all the taxable property within such city or village, except

intangible property, as shown upon the assessment rolls, in addition to the sum authorized to be levied under section 17-506. All taxes raised by such a levy shall be retained in a fund known as the water fund.

(3) No money shall be borrowed or bonds issued, as referred to in subsections (1) and (2) of this section, unless the same shall have been authorized by a majority of the legal votes of such city or village, cast for and against the proposition at an election held for that purpose, notice of which election shall have been given by publication in some newspaper published or of general circulation in such city or village for at least two weeks prior to the date of such election; Provided, that the requirement of this section of a vote of the electors shall not apply when the proceeds of the bonds will be used solely for the maintenance, extension, improvement or enlargement of any existing system of waterworks or water supply owned by the city or village and the bonds have been ordered issued by a vote of not less than three-fourths of all the city council or board of trustees as the case may be. The bonds shall be the bonds of such city or village and be called water bonds. They shall become due in not to exceed forty years from the date of issue, and shall draw interest payable semiannually or annually.

Sec. 54. That section 17-545, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

17-545. Every city of the second class and village in the State of Nebraska, which owns its own water plant and a system of hydrants in connection therewith, is hereby authorized and empowered to provide a fund upon the presentation to the city council or village board of a petition signed by sixty per cent of the legal voters of said city or village, in addition to the general fund of such city or village, by making a levy at the time authorized by law, not to exceed three-fifths-of-one-mill-on-the-dollar two and one-tenth cents on each one hundred dollars upon the assessed actual value of all the taxable property of the city or village, except intangible property, for the purpose of paying the expense, or aiding in paying the expense, of maintaining such system of hydrants and pumping and supplying through them water for public purposes.

Sec. 55. That section 17-702, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

17-702. (1) The council or 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 assessed actual value of all the taxable property of the city or village, except intangible property, 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 ~~state--and~~ county taxes in the county where such city or village is situated. In all sales for any delinquent taxes for municipal purposes, if there be other delinquent taxes due from the same person, or 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 state and county taxes exclusively. The maximum amount of tax which may be so certified, assessed, and collected shall not require a tax levy in excess of ~~thirty-mills~~ one dollar and five cents on each one hundred dollars upon the assessed actual value of all the taxable property within the corporate limits of such city or village, except intangible property, 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 council or trustees of each city of the second class or village may certify a further amount to be levied not to exceed ~~three-mills-on-the-dollar~~ ten and five-tenths cents on each one hundred dollars upon the assessed actual value of all the taxable property within such city or village, except intangible property, 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 ~~mills~~ tax levies.

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

Sec. 56. That section 17-703, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

17-703. When any such city or village has levied special assessments for part or all of the cost of any public work or improvement, which assessments have been finally held by the courts to be invalid and unenforceable, and if the defects rendering such assessments invalid and unenforceable are of such character that they cannot be remedied by reassessment, and if part of said special assessments has been paid under mistake of law or fact into such city or village prior to such final holding, the mayor and council or chairman and board of trustees shall establish a special fund in the budget statement annually which is sufficient to refund and repay, over a period of consecutive years, such special assessments erroneously paid, without interest to the person or persons entitled to receive the same, any and all such assessments or parts thereof as may have been so paid into the treasury of such city or village, as the case may be; Provided, that the amount of tax annually budgeted for this special fund shall not require a tax levy in excess of three--mills ten and five-tenths cents on each one hundred dollars upon the assessed actual value of all the taxable property in such city or village, except intangible property, in any one year and that said additional levy shall be continued only for as many years as may be necessary to raise the total amount required for such purpose. Such assessments shall be refunded out of the special fund, as aforesaid, upon proper claims filed by the person or persons entitled to reimbursement. Such claim shall be audited, allowed, and ordered paid in the same manner as other claims against such city or village. All such reimbursements shall be made pro rata if there is not sufficient money on hand to repay them all at one time. Such amount of tax for the special fund shall be specified in the adopted budget statement, as provided by law.

Sec. 57. That section 17-713, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

17-713. The council or trustees of such city or village, shall, upon petition being filed with the clerk of the city or village signed by a majority of the resident freeholders of such city or village, requesting such council or board of trustees to levy a tax upon the assessed actual valuation of the property in the city or village, make a levy as in such petition requested, not exceeding twenty-five-mills eighty-seven and five-tenths

cents on each one hundred dollars of actual valuation, and certify the same to the board of county commissioners as other taxes are levied by the city or village, or certified, for the purpose of creating a fund which shall be expended solely in the improvement of the public highways adjacent to the city or village and within five miles thereof, and shall at all times be under the control and direction of the council or board of trustees of the city or village, and shall be expended under the authority and direction of said council or board, which is hereby granted the power and authority to employ such person or persons as they may select for the performance of such work under such rules and regulations as they may by ordinance provide.

Sec. 58. That section 17-718, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

17-718. The city council in cities and board of trustees in villages having only voluntary fire departments or companies may levy tax annually of not more than ~~two mills on the dollar~~ seven cents on each one hundred dollars upon the ~~assessed~~ actual value of all the taxable property within such cities or villages, except intangible property, for the maintenance and benefit of such fire departments or companies. The amount of such tax shall be established at the beginning of the year and shall be included in the adopted budget statement, as provided by law. Upon collection of such tax, the city or village treasurer shall disburse the same upon the order of the chief of the fire department with the approval of the city council or board of trustees.

Sec. 59. That section 17-925.01, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

17-925.01. The mayor and council of any city of the second class, or the board of trustees of any village, are hereby authorized, after the establishment of a system of sewerage and at the time of levying other taxes for city or village purposes, to levy a tax of not more than ~~one mill on the dollar~~ three and five-tenths cents on each one hundred dollars upon the ~~assessed~~ actual value of all the taxable property in such city or village, except intangible property, for the purpose of creating a fund to be used exclusively for the maintenance and repairing of any sewers in such city or village. In lieu of the levy of such tax, the mayor and city council of any such city, or the board of trustees of any village, may establish, by ordinance, such rates for such sewer service as may be deemed by them to be

fair and reasonable, to be collected from either the owner or the person, firm, or corporation requesting the services at such times, either monthly, quarterly, or otherwise, as may be specified in the ordinance; and all sewer charges shall be a lien upon the premises or real estate for which the same is used or supplied. Such lien shall be enforced in such manner as the local governing body shall provide by ordinance. The charges thus made, when collected, shall be placed in a separate fund and used exclusively for the purpose of maintenance and repairs of any sewers in such city or village.

Sec. 60. That section 17-938, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

17-938. The mayor and city council or the board of trustees of such city or village are hereby empowered to levy a tax not to exceed ~~two-and-one-half-mills-on-the-dollar~~ eight and seven-tenths cents on each one hundred dollars upon the ~~assessed~~ actual value of all taxable property in such city or village, except intangible property, for any one year for improving, adorning, protecting, and caring for such cemetery. All certificates to any lot or lots, upon which no interments shall have been made, and which have been sold for burial purposes under the provisions of section 17-941, may be declared forfeited and subject to resale if, for more than three consecutive years, all charges and liens, as provided herein or by any of the rules, regulations, or by-laws of said association, are not promptly paid by the holders of said certificates. All certificates to any lot or lots sold shall contain a forfeiture clause to the effect that if no interment shall have been made on said lot or lots and all liens and charges paid, as provided herein or by ordinance or in the by-laws of the association, such certificate and the rights under the same may, at the option of the cemetery board, with the sanction of the mayor and council, or of the chairman and board of trustees, as the case may be, be declared null and void and the said lot or lots be subject to resale as in the first instance; Provided, that when any lots have been transferred by warranty deed or by a deed conveying a fee simple title, the above provision in regard to forfeiture and resale shall not apply.

Sec. 61. That section 17-950, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

17-950. The mayor and council of any such city, or the board of trustees of any such village, are hereby authorized to issue bonds, in a sum not exceeding fifty

thousand dollars, or three one per cent of the assessed actual valuation, whichever be the greater, for the purpose of acquiring title to real estate, as contemplated by sections 17-948 and 17-949, and for the purpose of improving, equipping, and furnishing such real estate as parks and recreational grounds and for the purpose of building swimming pools and dams; provided, no such bonds shall be issued until the question of issuing the same shall have been submitted to the electors of such city or village at a general election therein, or at a special election called for the purpose of submitting a proposition to issue such bonds, and unless at such election a majority of the electors voting shall have voted in favor of issuing such bonds. The question of bond issues in such cities and villages, when defeated, shall not be resubmitted in substance for a period of six months from and after the date of said election. Such bonds shall be payable in not exceeding twenty years from their date, and shall bear interest payable annually or semiannually.

Sec. 62. That section 17-951, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

17-951. The mayor and city council of any such city or the board of trustees of any such village, which has already acquired or shall hereafter acquire land for park purposes or recreational facilities or which has already built or shall hereafter build swimming pools, recreational facilities, or dams, may each year make and levy a tax upon the assessed actual value of all the taxable property in such city or village, except intangible property, which levy shall be collected and put into the city or village treasury and shall constitute the park and recreation fund of such city or village. The funds so levied and collected shall be used for amusements, for laying out, improving, and beautifying such parks, for maintaining, improving, managing, and beautifying such swimming pools, recreational facilities, or dams, and for the payment of salaries and wages of persons employed in the performance of such labor.

Sec. 63. That section 17-955, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

17-955. The mayor and council of cities of the second class and chairman and board of trustees of villages shall have the power to levy an annual tax not to exceed two mills on the dollar seven cents on each one hundred dollars upon the assessed actual value of all the

property in such cities or villages, except intangible property, for the purpose of maintaining such auditorium, municipal building, or community house and shall, by ordinance, determine and declare how the same shall be managed.

Sec. 64. That section 17-957, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

17-957. The cost of such utilities may be defrayed by the levy of a tax of not to exceed ~~one--mill on-the-dollar~~ three and five-tenths cents on each one hundred dollars upon the assessed actual value of all the property within the corporate limits of such city or village, except intangible property, in any one year, for a cold storage or refrigeration plant, or, when such tax is insufficient for the purpose, by the issuance of bonds of the municipality.

Sec. 65. That section 17-964, Peissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

17-964. The mayor and council of cities of the second class and the chairman and board of trustees of villages, as the case may be, shall have the power to levy a tax each year of not to exceed ~~two--mills--on--the dollar~~ seven cents on each one hundred dollars upon the assessed actual value of all the taxable property in such cities or villages, except intangible property, for the purpose of maintaining and operating such a hospital, medical clinic, or nursing home. They shall, by ordinance, determine and declare how the same shall be managed.

Sec. 66. That section 17-967, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

17-967. Any city of the second class, or village, organized according to law, is hereby authorized to issue bonds in aid of improving municipal libraries of cities of the second class and villages, in an amount not exceeding ~~two seven-tenths of one~~ per cent of the assessed actual valuation of all the taxable property, except intangible property, as shown by the last assessment, within such city of the second class, or village, in the manner hereinafter directed, namely:

(1) A petition signed by not less than fifty freeholders of the city of the second class, or village, shall be presented to the city council of cities of the

second class, or board of trustees of villages. Such petition shall set forth the nature of the work contemplated, the amount of bonds sought to be voted, the rate of interest, and the length of time such bonds shall run, which in no event shall be less than five years nor more than twenty years from the date thereof. The petitioners shall give bond, to be approved by the city council of cities of the second class, or board of trustees of villages, for the payment of the expenses of the election, in the event that the proposition shall fail to receive a majority of the votes cast at such election; and

(2) Upon the receipt of such petition the city council of cities of the second class, or board of trustees of villages shall give notice and call an election in the city of the second class, or village, as the case may be. Such notice, call, and election shall be governed by the laws regulating an election for voting bonds for such city or village; Provided, that when a proposition is submitted for the issuance of bonds for the acquisition of a site or the construction of a single building for the purpose of housing the municipal public library, in cities of the second class or villages, it shall be required, as a condition precedent to the issuance of such bonds, that a majority of the votes cast shall be in favor of such proposition. Bonds in such a city shall not be issued for such purpose in the aggregate to exceed four one and four-tenths per cent of the assessed actual valuation of all the taxable property in such a city, except intangible property, as shown by the last assessment within such city of the second class.

Sec. 67. That section 13-501, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

13-501. (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 one-mill-on-the-dollar three and five-tenths cents on each one hundred dollars upon the assessed actual value of all the taxable property within any such municipality, except intangible property, the proceeds thereof to 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 two-mills seven cents on each one hundred dollars of actual valuation for such purpose until sufficient funds are available for the financing of a system in compliance with law. Such two mill levy shall not be subject to the maximum mill tax levy limit. In the event any city or village is otherwise raising funds for such purpose, equivalent to a two-mill such a levy, it shall not be required, in addition thereto, to make such levy.

Sec. 68. That section 18-512, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

18-512. For the purpose of creating a fund out of which antipollution 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 one mill-on-the-dollar three and five-tenths cents on each one hundred dollars upon the assessed actual value of all the taxable property within any such municipality, except intangible property, 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. 69. That section 18-1005, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

18-1005. All cities or villages, organized under the laws of the State of Nebraska, shall have power and authority to levy a special tax each year of not more than one-and-one-half-mills-on-the-dollar five and

two-tenths cents on each one hundred dollars upon the assessed actual value of all the taxable property in such city or village, except intangible property, for the acquisition of real estate by agreement with the owner or owners or by condemnation, as provided in the sections 18-1002 and 18-1003, to be used for state armory sites. Such special levy shall be made by the same local governing body and shall be levied in the same manner as in the case of general city or village taxes. The proceeds of such levy shall inure and be credited to the state armory site fund which said local governing body is hereby authorized to create and manage. Revenue raised by such special levy shall be used only for the purpose of acquiring real estate for a state armory site within the corporate limits of such city or village, or in the payment of warrants as authorized by section 18-1006.

Sec. 70. That section 18-1201, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

18-1201. All cities and villages, organized under the laws of the State of Nebraska, shall have the power and authority to levy a special tax each year of not more than ~~one--mill--on--the--dollar~~ three and five-tenths cents on each one hundred dollars upon the assessed actual value of all the taxable property in such city or village, except intangible property, for the special purposes set forth herein. Such special levy shall be made by the same officers or board and be levied in the same manner as general city or village taxes. Revenue raised by such a special levy may be used only for the purposes of purchasing and maintaining equipment including rescue or emergency first aid equipment for a fire department of such city or village, for purchase of real estate for fire station quarters, or for erection, building, alteration or repairing of fire station quarters, or for purchasing, installing and equipping a fire alarm or communication system, or the payment of bonds authorized by section 18-1202. Such revenue may be accumulated in a sinking fund or sinking funds to be used for any such purpose.

Sec. 71. That section 18-1202, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

18-1202. Any city or village which has levied or intends to levy a tax as authorized by section 18-1201 may anticipate the collection of such taxes, including the anticipation of collections from levies to be made in future years, and for such purpose may issue tax anticipation bonds, which shall be payable in not

exceeding twenty years and may bear interest, payable annually or semiannually, at such rate or rates as the mayor and council or chairman and board of trustees may determine. The total of principal and interest payable on such bonds in any calendar year shall not exceed ninety per cent of the anticipated tax collection for such calendar year on the assumption that the assessed actual valuation for such city or village in all succeeding years shall be the same as the assessed actual valuation most recently determined prior to passage of the ordinance authorizing such bonds and applying the mill tax levy made or agreed to be made by the city or village, but not exceeding one-mill-on-the-dollar three and five-tenths cents on each one hundred dollars, and using tax due and delinquency dates in effect at the time of passage of the bond ordinance. The city or village may agree in such bond ordinance to make and to continue to make a levy under section 18-1201 until such bonds and interest thereon are fully paid. Such bonds shall be secured by such tax so assessed and levied, and shall be payable only out of the funds derived from such tax. It shall be the duty of such city or village on receipt of such taxes to hold the same as a separate fund to the amount of the bonds so issued and the interest thereon, for the purpose of paying or redeeming such bonds.

Sec. 72. That section 18-1203, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

18-1203. All incorporated cities and villages within the State of Nebraska are hereby expressly authorized, upon a three-fourths vote of all of the members elected to the city or village board, to levy not to exceed three-fifths-of-a-mill-on-the-dollar two and one-tenth cents on each one hundred dollars upon the assessed actual value of all the taxable property in such cities or villages, except intangible property, each year, to establish and maintain a vocal, instrumental, or amusement organization for the purpose of rendering free public concerts, music festivals, and entertainments within such city or village limits for the people of such city or village and locality. When such vote shall have been so made and recorded by the city council or village board, a tax of not to exceed three-fifths-of-a-mill-on-the-dollar two and one-tenth cents on each one hundred dollars of the assessed actual value of all the taxable property of such city or village, except intangible property, shall be levied by such city or village, in addition to all other general and special taxes, for the support, maintenance, and necessary expenses of such vocal, instrumental, or amusement organization; Provided, any incorporated city or village may levy each year a tax

of not exceeding ~~one--mill--on--the--dollar~~ three and five-tenths cents on each one hundred dollars upon the assessed actual value of all the taxable property in such municipality, except intangible property, for the maintenance of a municipal band or other vocal, instrumental, or amusement organization for the purpose of rendering free public concerts, music festivals, and entertainments, as aforesaid, when a petition signed by ten per cent of the legal voters of an incorporated city or village, as shown by the last regular municipal election, shall be filed with the clerk of the city or village, and shall request the following question to be submitted to the voters of said city or village: Shall a tax of not exceeding ~~of one-mill--on--the-dollar~~ cents on each one hundred dollars upon the assessed actual value of all the taxable property of the of Nebraska, except intangible property, be levied each year for the purpose of providing a fund for the maintenance of a municipal band, or other vocal, instrumental, or amusement organization, for the purpose of rendering free public concerts, music festivals, and entertainments? When such petition is filed, the board of trustees, council, or city commission must cause the question to be submitted to the voters of said city or village at the next general municipal election; and, if a majority of the votes cast at said election shall favor such proposition, the board of trustees, council, or city commission shall then levy such tax to maintain such municipal band, or other vocal, instrumental, or amusement organization for the purposes above enumerated.

Sec. 73. That section 18-1204, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

18-1204. When a petition signed by ten per cent of the legal voters of such incorporated city or village, as shown by the last regular municipal election, is filed with the clerk of the city or village, requesting that the following question be submitted to the voters thereof: Shall the power heretofore granted in the of, Nebraska to levy a tax of ~~of one-mill-on-the-dollar~~ cents on each one hundred dollars upon the assessed actual value of all the taxable property of such city or village, except intangible property, for the purpose of providing a fund for the maintenance of a municipal band, or other vocal, instrumental, or amusement organization, for the purpose of rendering free public concerts, music festivals, and entertainments, be withdrawn?, the board of trustees, council, or city commission must submit this question of the withdrawal of said power heretofore granted to tax

for amusement purposes at the next general municipal election. If a majority of the votes cast shall favor such withdrawal, no further levy for said purpose shall thereafter be made until the proposition is again resubmitted to the people: Provided, that after the proposition for withdrawing the right to tax shall have carried, no further submission of a proposition to levy said tax shall be made for at least two years.

Sec. 74. That section 18-1205, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

18-1205. When any incorporated village or city shall have voted as required by section 18-1203, to establish and maintain a vocal, instrumental, or amusement organization, there shall thereafter be included in the annual estimate of expenses of said city or village, a levy of not to exceed ~~three-fifths-of-a mill-or-one-mill~~ two and one-tenth cents or three and five-tenths cents on each one hundred dollars, as the case may be, ~~on-the-dollar~~ upon the assessed actual value of the taxable property of such city or village, except intangible property, for each year for said purpose; and the levy so made shall be included in the appropriation ordinance.

Sec. 75. That section 18-1401, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

18-1401. The city commissioners or council of any city, the board of trustees of any village, and the county board of any county in the state shall have the power to appropriate or expend annually from the general funds or from revenue received from any proprietary functions of their respective political subdivision an amount not to exceed one thirty-five hundredths of one per cent of the assessed actual valuation of the city, village, or county for the purpose of encouraging immigration, new industries, and investment and to conduct and carry on a publicity campaign, including a publicity campaign conducted for the purpose of acquiring from any source a municipal electrical distribution system, exploiting and advertising the various agricultural, horticultural, manufacturing, commercial, and other resources, including utility services, of the city, village, or county, purchasing real estate suitable for industrial development, acquiring options on real estate suitable for industrial development, and renewing or extending such options, paying for such real estate or options with funds provided for in this section, with the amounts paid for any such option to be taken as part

payment of the purchase price of any such option if the option be exercised. Such sum may be expended directly by the city, village, or county or may be paid to the chamber of commerce or other commercial organization or a similar county organization or multicounty organization or local development corporation to be expended for the purposes herein enumerated under the direction of the board of directors of said organization; Provided, that the total amount levied including the appropriation or expenditure made under this section, shall not exceed the amount limited by law.

Sec. 76. That section 18-1502, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

18-1502. For the purpose of acquiring and improving an aviation field, as hereinbefore authorized, any such city or village may issue and sell bonds of such city or village to be designated aviation field bonds, to provide the necessary funds therefor, in an amount not to exceed two seven-tenths of one per cent of the assessed actual valuation of all the taxable property in such city or village, except intangible property. Such bonds shall become due in not to exceed twenty years from the date of issuance, and shall draw interest payable semiannually or annually. Such bonds may not be sold for less than par, and in no case without the proposition of issuing the same having first been submitted to the legal electors of such city or village at a general or special election held therein, and a majority of the votes cast upon the question of issuing said bonds being in favor thereof. The authority to sell such bonds, ~~as herein provided,~~ shall not be limited by any other or special provision of law found elsewhere outside of sections 18-1501 to 18-1509.

Sec. 77. That section 18-1503, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

18-1503. For the purpose of acquiring and improving said aviation field, such city or village may, in lieu of issuing and selling bonds, levy an annual tax of not to exceed two mills on the dollar seven cents on each one hundred dollars upon the assessed actual value of all the taxable property within the corporate limits of such city or village, except intangible property, which tax shall not be levied or collected until the proposition of levying the same has first been submitted to the legal electors of such city or village at a general or special election held therein, and the majority of votes cast upon the question of levying such

tax shall be in favor thereof. 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. Where 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. 78. That section 18-1505, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

18-1505. 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 city or village may, without a vote of the legal electors, levy an annual tax of not to exceed ~~one-mill-on-the-dollar~~ three and five-tenths cents on each one hundred dollars upon the assessed actual value of all the taxable property in such city or village, except intangible property. No part of the funds so levied and collected shall be used for any other purpose.

Sec. 79. That section 18-2107, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

18-2107. An authority shall constitute a public body corporate and politic, exercising public and essential governmental functions, and having all the powers necessary or convenient to carry out and effectuate the purposes and provisions of sections 18-2101 to 18-2144, including the powers in subdivisions (1) to (13) of this section in addition to others granted by the provisions of sections 18-2101 to 18-2144:

(1) To sue and to be sued; to have a seal and to alter the same at pleasure; to have perpetual succession; to make and execute contracts and other instruments necessary or convenient to the exercise of the powers of the authority; and to make and from time to time amend and repeal by-laws, rules and regulations, not inconsistent with sections 18-2101 to 18-2144, to carry out the provisions of sections 18-2101 to 18-2144.

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

(3) To arrange or contract for the furnishing or repair, by any person or agency, public or private, of

services, privileges, works, streets, roads, public utilities, or other facilities for or in connection with a redevelopment project; and, notwithstanding anything to the contrary contained in sections 18-2101 to 18-2144 or any other provision of law, to agree to any conditions that it may deem reasonable and appropriate attached to federal financial assistance and imposed pursuant to federal law relating to the determination of prevailing salaries or wages or compliance with labor standards, in the undertaking or carrying out of a redevelopment project, and to include in any contract let in connection with such a project, provisions to fulfill such of said conditions as it may deem reasonable and appropriate.

(4) Within its area of operation, to purchase, lease, obtain options upon, acquire by gift, grant, bequest, devise, eminent domain, or otherwise, any real or personal property or any interest therein, together with any improvements thereon, necessary or incidental to a redevelopment project; to hold, improve, clear, or prepare for redevelopment any such property; to sell, lease for a term not exceeding ninety-nine years, exchange, transfer, assign, subdivide, retain for its own use, mortgage, pledge, hypothecate, or otherwise encumber or dispose of any real or personal property or any interest therein; to enter into contracts with redevelopers of property containing covenants, restrictions, and conditions regarding the use of such property for residential, commercial, industrial, or recreational purposes, or for public purposes in accordance with the redevelopment plan and such other covenants, restrictions, and conditions as the authority may deem necessary to prevent a recurrence of substandard or blighted areas or to effectuate the purposes of sections 18-2101 to 18-2144; to make any of the covenants, restrictions, or conditions of the foregoing contracts covenants running with the land, and to provide appropriate remedies for any breach of any such covenants or conditions, including the right in the authority to terminate such contracts and any interest in the property created pursuant thereto; to borrow money and issue bonds and provide security for loans or bonds; to insure or provide for the insurance of any real or personal property or operation of the authority against any risks or hazards, including the power to pay premiums on any such insurance; and to enter into any contracts necessary to effectuate the purposes of sections 18-2101 to 18-2144; provided, that no statutory provision with respect to the acquisition, clearance, or disposition of property by other public bodies shall restrict an authority exercising powers hereunder, in such functions, unless the Legislature shall specifically so state.

(5) To invest any funds held in reserves or sinking funds or any funds not required for immediate disbursement, in property or securities in which savings banks, or banks, may legally invest funds subject to their control; to redeem its bonds at the redemption price established therein or to purchase its bonds at less than redemption price, all bonds so redeemed or purchased to be canceled.

(6) To borrow money and to apply for and accept advances, loans, grants, contributions, and any other form of financial assistance from the federal government, the state, county, municipality, or other public body or from any sources, public or private, including charitable funds, foundations, corporations, trusts, or bequests, for the purposes of sections 18-2101 to 18-2144, to give such security as may be required and to enter into and carry out contracts in connection therewith; and authority, notwithstanding the provisions of any other law, may include in any contract for financial assistance with the federal government for a redevelopment project such conditions imposed pursuant to federal law as the authority may deem reasonable and appropriate and which are not inconsistent with the purposes of sections 18-2101 to 18-2144.

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

(3) Within its area of operation, to make or have made all surveys, appraisals, studies, and plans, but not including the preparation of a general plan for the community, necessary to the carrying out of the purposes of sections 18-2101 to 18-2144 and to contract or cooperate with any and all persons or agencies, public or private, in the making and carrying out of such surveys, appraisals, studies, and plans.

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

(10) To make such expenditures as may be necessary to carry out the purposes of sections 18-2101 to 18-2144; and to make expenditures from funds obtained from the federal government without regard to any other laws pertaining to the making and approval of appropriations and expenditures.

(11) To certify annually in the month of July of each year to the governing body of the city the amount of tax to be levied for the succeeding fiscal year for urban renewal purposes, not to exceed three-fourths of one mill on-the-dollar two and six-tenths cents on each one hundred dollars upon the assessed actual value of all the taxable property in such city, except intangible property; and the governing body 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, and such proceeds shall be employed to assist in the defraying of all expense of the authority. If in any year the full amount so certified and collected is not needed for the current purposes of such authority, the balance shall be credited to reserves of such authority, including sinking funds.

(12) To exercise all or any part or combination of powers herein granted.

(13) To plan, undertake, and carry out neighborhood development programs consisting of redevelopment project undertakings and activities in one or more urban renewal areas which are planned and carried out on the basis of annual increments in accordance with the provisions of this act for planning and carrying out redevelopment projects.

Sec. 80. That section 19-1302, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

19-1302. The local governing body of any city of the first or second class or any village, subject to all the limitations set forth in sections 19-1301 to 19-1304, shall have the power to levy a tax of not to exceed three mills--on-the-dollar ten and five-tenths cents on each one hundred dollars in any one year upon the assessed actual value of all the taxable property within such municipality, except intangible property, for a term of not to exceed ten years, in addition to the amount of tax which may be annually levied for the purposes of the adopted budget statement of such municipality, for the purpose of establishing a sinking fund for the construction, purchase, improvement, extension, original equipment, or repair, not including maintenance, of any one or more of the following public improvements, which shall include acquisition of any land incident to the making thereof: municipal library; municipal auditorium or community house for social or recreational purposes; city or village hall; municipal public library, auditorium or community house in a single building; municipal swimming pool and appurtenances thereto; municipal jail; municipal building to house equipment or personnel of a fire department, together with firefighting equipment or apparatus; municipal park; municipal cemetery; municipal medical clinic building, together with furnishings and equipment; or municipal hospital; Provided, no such city or village shall be authorized to levy the tax or to establish the sinking fund, as hereinbefore provided, if, having bonded indebtedness, such city or village shall have been in default in the payment of interest thereon or principal thereof, for a period of ten years prior to the date of the passage of the resolution providing for the submission of the proposition for establishment of said sinking fund, as required in section 19-1303.

Sec. 81. That section 19-1309, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

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, which all purpose levy shall not exceed an annual levy of twenty-five--mills eighty-seven and five-tenths cents on each one hundred dollars for cities of the first class and thirty--mills one dollar and five cents on each one hundred dollars for cities of the second class and villages ~~on--the--dollar~~

upon the assessed actual valuation of all the taxable property in such city or village, except intangible property; Provided, otherwise authorized extraordinary levies to service and pay bonded indebtedness of such municipalities, to pay or fund policemen's and firemen'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 whose valuation 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 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 mill tax levy to the extent and for the period of time specified in the petitions.

Sec. 32. That section 19-1402, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

19-1402. The cost of such utilities may be defrayed by the levy of a tax of not to exceed one-mill on-the-dollar three and five-tenths cents on each one hundred dollars upon the assessed actual value of all the taxable property in such city or village, except intangible property, in any one year, for a heating or lighting plant, and of not to exceed three-fifths-of-one mill-on-the-dollar two and one-tenth cents on each one hundred dollars upon the assessed actual value of all the taxable property in such city or village, except intangible property, in any one year for an ice plant, or, when such tax is insufficient for the purpose, by the issuance of bonds of the municipality.

Sec. 83. That section 19-2102, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

19-2102. The cost thereof may be defrayed by the levy of a tax not to exceed three-mills-on-the-dollar ten and five-tenths cents on each one hundred dollars upon

the assessed actual value of all the taxable property in such city or village, except intangible property, in any one year or when such tax is insufficient for such purpose by the issuance of bonds of the municipality.

Sec. 84. That section 19-2504, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

19-2504. Upon designation of such tract as an industrial area by the county board of the county in which the petition is filed, such designated area shall thereupon be reserved for use for industrial purposes only. If such tract shall have an assessed actual valuation of more than one-hundred two hundred eighty-six thousand dollars, it shall not be subject to inclusion within the boundaries of any incorporated first or second class city or village unless so stipulated in the terms and conditions agreed upon between the county and the city or village in any agreement entered into pursuant to section 19-2501.01 or unless the owners of a majority in value of the property in such tract as shown upon the last preceding county assessment roll shall consent to such inclusion in writing or shall petition the city council or village board to annex such area.

Sec. 85. That section 19-3313, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

19-3313. If the owners of the record title, representing more than fifty per cent of the assessed actual valuation of all of the taxable real estate included in such proposed district or districts, and who were such owners at the time the notice of hearing on objections to the creation of the district was first published, shall file with the city clerk within twenty days of the first publication of the notice written objections to the formation of the district, such district shall not be formed. If objections are not filed as above set forth by owners of such fifty per cent of the assessed actual valuation of all of the taxable real estate and if the mayor and city council shall find, after considering any other protests and objections that may be filed and after considering the evidence presented at the hearing, that the public health, welfare, convenience or necessity requires the formation of such an off-street parking district and facilities, then such district shall be formed by ordinance. If the mayor and city council find that the boundaries as set forth in the resolution and notice include land which should not be included then the ordinance shall fix the boundaries of the district so as to exclude such land. Each district,

formed pursuant to this section, shall be numbered and the designation of the district shall be called, using appropriate numbers, Vehicle Off-Street Parking District No. ... of the City of ..., Nebraska. The ordinance creating the district need not designate the exact location of the proposed off-street parking facility but shall designate the engineer's estimate of the sum of money to be expended in the acquisition of property and construction of such off-street parking facility or the share of such project as will be borne by the district. The total cost and expenses shall include:

- (1) The amounts estimated to be paid for the property to be acquired;
- (2) All costs and expenses in construction of the off-street parking facility;
- (3) All engineering expense; and
- (4) The estimated expense of issuing and selling bonds and all other expenses which the city would not have except for the creation of such off-street parking district.

Sec. 86. That section 19-3315, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

19-3315. The mayor and city council may by resolution levy and assess taxes and assessments as follows:

(1) A property tax within any district of not to exceed ~~ten-mills-on-the-dollar~~ thirty-five cents on each one hundred dollars of ~~assessed~~ actual valuation of taxable property within such district to pay all or any part of the cost to improve, repair, maintain, reconstruct, operate, or acquire any off-street parking facility and to pay principal and interest on any bonds issued for an off-street parking facility for such district. Such tax shall be levied and collected at the same time and under the same provisions as the regular general city tax, but such levy shall not be subject to or apply against any ~~mill tax~~ levy or city tax limit applicable to such city or property. The taxes collected from any district shall be used only for the benefit of such district;

(2) A special assessment against the real estate located in such district to the extent of the special benefit thereto, for the purpose of paying all or any part of the total costs and expenses of acquisition,

including construction, of an off-street parking facility in such district, which shall be levied as provided in section 19-3314. In the event that subsequent to the levy of assessments the use of any parcel of land shall change so that, had the new use existed at the time of making such levy, the assessment on such parcel would have been higher than the assessment actually made, an additional assessment may be made on such parcel by the mayor and city council taking into consideration the new and changed use of the property; Provided, that the total amount of assessments levied under this subdivision shall not exceed the total costs and expenses of acquiring a facility defined in section 19-3313; and provided further, that the levy of an additional assessment shall not reduce or affect in any manner the assessments previously levied. Additional assessments shall be levied as provided in section 19-3314, except that published notice may be omitted if notice is personally served on the owner at least twenty days prior to the date of hearing. All assessments levied under this subdivision shall constitute a sinking fund for the payment of principal and interest on bonds issued for such facility as provided by section 19-3317 until such bonds and interest are fully paid; and

(3) A special assessment against the real estate located in such district, to the extent of special benefit thereto, for the purpose of paying all or any part of the costs of maintenance, repair, and reconstruction of such off-street parking facility in the district. The mayor and city council may levy such assessments under either of the following methods: (a) The mayor and city council may, not more frequently than annually, determine the costs of maintenance, repair, and reconstruction of such facility and such costs shall be assessed to the real estate located in such district as provided by section 19-3314. At the hearing on such assessments, objections may be made to the total costs and the proposed allocation of such costs among the parcels of real estate in such district, or (b) after notice is given to the owners as provided in section 19-3314, the mayor and city council may establish, and may change from time to time, the percentage of such costs of maintenance, repair, and reconstruction which each parcel of real estate in any district shall pay. Thereafter, the mayor and city council shall annually determine the total amount of such costs for each period since costs were last assessed, and shall, after a hearing, assess such costs to the real estate in the district in accordance with the percentages previously established or as established at such hearing. Notice of such hearing shall be given as provided in section 19-3314 and shall state the total cost and percentage to

be assessed to each parcel of real estate. Unless written objections are filed with the city clerk at least five days before the hearing, all objections to the amount of total costs and the assessment percentages shall be deemed to have been waived and assessments shall be levied as stated in such notice, unless the mayor and city council shall reduce any assessment. At such hearing, the assessment percentage for the assessment of costs in the future may be changed.

Sec. 87. That section 19-3318, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

19-3318. The owners of the record title of any real estate within a given area in any city of the first or second class representing fifty-five per cent of the total assessed actual valuation of all of the taxable real estate within the proposed district to be formed, which district must consist of contiguous lands and lots, may petition the mayor and city council to create a vehicle off-street parking district by ordinance, which district shall be consecutively numbered, and to acquire property and construct an off-street parking facility thereon as elsewhere provided in sections 19-3301 to 19-3326; Provided, that for the purposes of sections 19-3301 to 19-3326 property separated by streets or alleys shall be deemed to be contiguous.

The petition shall contain:

(1) A general description of the exterior boundaries of the proposed district;

(2) A general statement of the estimated amount of money involved in the acquisition of the land, property and construction of the facility;

(3) A general description of the improvements proposed to be made or constructed; and

(4) A statement that the petition is filed pursuant to the provisions of this section.

The petition may consist of any number of separate instruments but a description of the real estate represented by each petitioner shall be included either opposite the signature or by separate instrument.

When the petition is filed, the city clerk shall check or cause it to be checked. If it is signed by qualified signers representing the required percentage of the total assessed actual valuation, the clerk shall make

his certificate to that effect and present the petition and certificate to the mayor and city council.

Sec. 88. That section 19-3321, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

19-3321. If the change proposed is to include additional land in the district, the clerk also shall mail a copy of the notice to each person to whom land in the area proposed to be added is assessed as shown in the office of the register of deeds or the county clerk at his last-known address. The notice shall be mailed by certified mail at least fifteen days prior to the time set for hearing objections. If the boundaries are changed, objection or protest made by owners of lands excluded by the change shall not be counted in computing a protest but written objection or protest made by owners of the remaining assessable land in the district, including assessable land added by the change and filed with the clerk not later than the time set for hearing, objecting to the proposed change shall be included in computing the protest. If owners of real estate representing more than fifty per cent of the assessed actual valuation of all real estate in such new proposed district after the change of boundaries, file a written protest within twenty days after the notice is published in such newspaper, then such district may not be changed.

Sec. 89. That section 19-3327, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

19-3327. Any city of the primary, first, or second class, after the creation of an off-street parking district pursuant to sections 19-3301 to 19-3326, shall have the power to own, purchase, construct, equip, lease, or operate within such city any off-street parking facility in addition to any off-street parking facility contemplated at the time of the creation of the district if the mayor and city council are of the opinion that the district will be benefited thereby. Whenever the city council shall deem it advisable to own, purchase, construct, equip, lease, or operate such additional facility, the council shall by resolution set forth the engineer's estimate of the sum of money to be expended in the acquisition of property and the construction of the off-street parking facility and a description of the facility to be constructed, and if such resolution proposes to acquire by grant, contract, purchase, or through condemnation any off-street parking facility, the resolution shall state the price and conditions and how such facility shall be acquired, and if assessments are

to be levied, the resolution shall state the proposed boundaries of the area in the district in which the special assessments shall be levied. Notice of the time and place of a hearing before the city council on such resolution shall be given by publication one time each week for two weeks in a daily or weekly newspaper of general circulation published in the city, which publication shall contain the entire resolution. The last publication shall not be less than five days nor more than two weeks prior to the date set for such hearing. Not later than the hour set for the hearing, any owner or any person interested in any real estate within the proposed area may file with the city clerk written objections to the resolution, the extent of the proposed area, or both, and every person so interested shall have a right to protest on any grounds and to object to his real estate being included in the area, and at such hearing all objections and protests shall be heard and passed upon by the mayor and city council; Provided, that if the owners of record title representing more than sixty per cent of the assessed actual valuation of all of the taxable real estate included in such proposed area, and who were such owners at the time the notice of hearing on objections to the creation of the facility was first published, shall file a petition with the city clerk within three days of the date set for the hearing, such resolution shall not be passed; and provided further, if the off-street parking district includes more than sixty per cent of the area of a downtown improvement and parking district created pursuant to sections 19-3401 to 19-3420 and the downtown improvement board of such district shall object in writing prior to the date of the hearing, then such resolution shall not be passed.

Sec. 90. That section 22-215, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

22-215. All the property, both real and personal, and all debts and liabilities and choses in action of every kind belonging to the county or counties from which such new county was formed, shall be divided by the several county boards of the counties interested between the county or counties from which such new county is formed, and the new county, in proportion to the assessed actual value of property for the last preceding year, which has been taken from such original county or counties and carried to such new county. If such boards cannot agree upon such division, they may refer the matters of difference to arbitrators, or the right to such property may be settled by a suit in the district court brought by either party for that purpose. In case

the property cannot be divided or removed, the county receiving the same shall pay to the other a proportionate value for the same.

Sec. 91. That section 22-407, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

22-407. Upon the first Thursday after the first Tuesday of January following the first election of county officers for the consolidated county or counties the several counties shall be thereafter for all purposes treated under the name or names and upon the terms and conditions set forth in the consolidation agreement. All rights, privileges, and franchises of each of the several counties, and all property, real and personal, and all debts due on whatever account, as well as other things in action, belonging to each of such counties, shall be deemed as transferred to and vested in the consolidated county or counties, without further act or deed. All records, books, and documents shall be transferred to and vested in the consolidated county if only one county is formed, or if two or more counties are formed all books, records, and documents shall be transferred to and vested in the county which has the greatest area in square miles after the consolidation has been effected. All property, all rights-of-way, and all and every other interest shall be as effectually the property of the consolidated county or counties as they were of the several counties prior to the consolidation. The title to real estate, either by deed or otherwise, under the laws of this state vested in any of the counties, shall not be deemed to revert or be in any way impaired by reason of this consolidation; but the rights of creditors and all liens upon the property of any of the counties shall be preserved unimpaired; and the respective counties shall be deemed to continue in existence to preserve the same and all debts, liabilities, and duties of any of the counties shall henceforth attach to the consolidated county or counties and be enforced against it to the same extent as if the debts, liabilities, and duties had been incurred or contracted by it; unless by the term of the agreement the outstanding bonded indebtedness of the counties shall not be transferred and attached to the consolidated county or counties, but shall remain as obligations of the counties which for such purpose shall be deemed to continue in existence. In case there are two or more consolidated counties formed, all money on hand shall be divided between the consolidated counties in proportion to the assessed actual valuation of the real estate taken over and incorporated in each consolidated county. Suits may be brought and maintained against such consolidated county or counties in any of the courts of this state in

the same manner as against any other county. Any action or proceeding pending by or against either of the counties consolidated may be prosecuted to judgment as if such consolidation had not taken place; or the consolidated county or counties may be substituted in its place. The townships, school districts, election districts, and voting places in the consolidated county or counties shall continue as in the several counties prior to consolidation, unless and until changed in accordance with law. Until changed by law, the same district courts shall continue, though it may result in the consolidated county or counties being a part of two or more districts. All such courts shall, however, be held at the place designated as the county seat of the consolidated county or counties, and each such court and the judge thereof shall continue to have and exercise the same jurisdiction as it or he had exercised before such consolidation. If two or more judges have jurisdiction in any consolidated county or counties, they or a majority of them shall exercise the power to appoint officers and fill vacancies as is vested in judges of district courts of other counties. For the purpose of representation in Congress and in the Legislature the existing congressional and legislative districts shall continue until changed in accordance with law. Such consolidated county or counties shall in all respects, except as provided in sections 22-401 to 22-407, be subject to all the obligations and liabilities imposed, and shall possess all the rights, powers, and privileges vested by law in other counties.

Sec. 92. That section 23-104, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-104. Each county shall have power (1) to purchase and hold the real and personal estate necessary for the use of the county; (2) to purchase, lease, lease with option to buy, acquire by gift or devise, and hold for the benefit of the county, real estate sold by virtue of judicial proceedings in which the county is plaintiff or is interested; (3) to hold all real estate conveyed by general warranty deed to trustees, in which the county is the beneficiary, whether the real estate is situated in the county so interested, or in some other county or counties of the state; (4) to sell, convey, exchange, or lease any real or personal estate owned by the county in such manner and upon such terms and conditions as may be deemed in the best interest of the county; (5) to enter into compacts with other counties to exercise and carry out powers possessed by or conferred by law upon each county separately; and (6) to make all contracts and to do all other acts in relation to the property and

concerns of the county necessary to the exercise of its corporate powers; Provide, that no lease agreement for the rental of equipment shall be entered into if the consideration for all lease agreements for the fiscal year exceeds ~~three-tenths~~ one-tenth of one per cent of the total assessed actual valuation of the county, except intangible property.

Sec. 93. That section 23-107.01, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-107.01. (1) Any county board shall have power to sell or lease real estate owned by the county and not required for county purposes at a fair market value regardless of the assessed value of the property. The county board of such county shall hold an open and public hearing prior to any such sale or lease at which any interested party may appear and speak for or against the sale or lease, and raise any issue regarding the fair market value of the property as determined by the county board. Public notice of any such public hearing shall be run once each week for two consecutive weeks prior to the hearing date in any newspaper or legal publication distributed generally throughout the county.

(2) The county board shall set a date of sale, which shall be within two months of the date of public hearing pursuant to subsection (1) of this section, and proceed to offer such real estate for sale or lease to the highest bidder.

(3) The county board shall cause to be printed and published once at least ten days prior to the sale or lease in a legal newspaper in the county, an advertisement for bids on the property to be sold or leased. The advertisement shall state the legal description and address of the real estate and that the real estate shall be sold or leased to the highest bidder.

(4) If the county board receives no bids or if the bids received are substantially lower than the fair market ~~value-or-the-assessed~~ value, the county board may negotiate a contract for sale or lease of the real estate if such negotiated contract is in the best interests of the county.

Sec. 94. That section 23-120, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-120. The county board shall erect or otherwise provide a suitable courthouse, jail, and other necessary county buildings, and for that purpose borrow money and issue the bonds of the county to pay for the same. Agreements entered into under section 24-903 shall be deemed to be in compliance with this section. The board shall keep the said buildings in repair and provide suitable rooms and offices for the accommodation of the several courts of record, compensation court or any member thereof, the Commissioner of Labor for the conduct and operation of the state free employment service, the county board, clerk, treasurer, sheriff, clerk of the district court, county superintendent, county surveyor, county agricultural agent, and county attorney, if the county attorney shall hold his office at the county seat, and provide suitable furniture therefor. All such courts who shall desire such accommodation shall be suitably housed in the courthouse. No appropriation exceeding (1) one million dollars in counties having in excess of two hundred fifty thousand inhabitants, (2) one hundred fifty thousand dollars in counties having in excess of one hundred fifty thousand inhabitants and not in excess of two hundred fifty thousand inhabitants, (3) fifty thousand dollars in counties having in excess of thirty thousand inhabitants and not in excess of one hundred fifty thousand inhabitants, or (4) twenty-five thousand dollars in all other counties shall be made within a one-year period for the complete erection or repair of any county building, except as hereinafter provided, 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 the same is ordered by a majority of the legal voters thereon; provided, that the county board of any county in this state is hereby authorized and empowered, when requested so to do by petition signed by at least fifty-five per cent of the legal voters in the county, based on the average vote of the two preceding general elections, to make an annual levy not exceeding five mills-on-the-dollar seventeen and five-tenths cents on each one hundred dollars upon the assessed actual value of all the taxable property in the county, except intangible property, for the purpose of providing a fund for the erection of a courthouse or jail, said fund to be used only in the construction of a courthouse or jail or to pay the expenses of tearing down an existing courthouse or jail or making improvement thereon; and provided further, the total estimated amount to be raised by such special levy shall not exceed the sum of two hundred thousand dollars and said levy may be spread over a term of years, not exceeding twenty, to produce such sum. In counties having no bonded indebtedness, the county board, without the filing of such petition, may

levy a tax of not to exceed ~~one-and-one-half-mills-on-the-dollar five and two-tenths cents on each one hundred dollars~~ upon the assessed actual value of all the taxable property of the county, except intangible property, per year for not exceeding ten years for the purpose of providing a fund for the erection or repair of a jail or courthouse and procuring a site therefor, but in no case shall the levy of taxes made by the county board for all purposes, including the taxes levied herein provided for the erection or repair of a courthouse or jail, exceed in any one year the sum of fifty cents on every one hundred dollars of the actual value of all the taxable property of the county, except intangible property; Provided, that in the event any county has on hand funds accumulated by a general levy for courthouse purposes, sale of county property, or otherwise, the limitations on appropriations made within a one-year period contained in this section shall not apply.

Sec. 95. That section 23-259, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

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 sections 23-921 to 23-933. The rate of taxes for town purposes shall not exceed ~~eight-mills-on-the-dollar~~ twenty-eight cents on each one hundred dollars upon the assessed actual value of all the taxable property in such township, except intangible property, for all purposes.

Sec. 96. That section 23-276, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-276. In addition to the powers hereinbefore conferred upon all county boards, the board of supervisors shall have power to appropriate funds to aid in the construction of roads and bridges not exceeding ~~four-tenths-of-a-mill-on-the-dollar~~ one and four-tenths cents on each one hundred dollars upon the assessed actual value of all the taxable property in such county, except intangible property, of the levy for the current year for general purposes, except by a vote of the people authorizing them to expend a greater amount; to change the boundaries of towns, and to create new towns whenever the board determines that the existing towns are not workable towns; 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: Provided, that any precinct having two hundred or more square miles and having more than twenty-five electors, shall be excluded from the provisions of being annexed to another voting precinct.

Sec. 97. That section 23-320.03, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-320.03. Whenever in such county it shall be necessary to pay any construction costs and expenses in excess of the amounts paid by the federal government, or to acquire any lands, rights-of-way, or easements under the provisions of sections 23-320.01 to 23-320.06, the cost thereof and expenses connected therewith shall be defrayed by the issuance of general obligation bonds of the county, to be issued by the county board of such county without the necessity of an election, either in one issue or in separate issues from time to time as may be necessary and as determined by the county board of said county, the proceeds thereof to be used for such purposes and no other, except as herein otherwise provided. The aggregate of any such bonds so issued shall not be in excess of one-half two-tenths of one per cent of the ~~assessed~~ actual valuation of the county. All bonds issued under the provisions of sections 23-320.01 to 23-320.06 shall mature in annual installments over a period of not more than twenty-five years, and it shall be the duty of the county board of such county to make an annual levy on all the taxable property in such county for the retirement of the principal and interest thereof as the same shall become due. The bonds provided for in sections 23-320.01 to 23-320.06 shall not be subject to nor included in any restrictions or limitations upon the amount of bonded indebtedness of said county contained in any other law now affecting said county.

Sec. 98. That section 23-320.05, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

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 same shall 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-half-mill--on--the~~

dollar one and seven-tenths cents on each one hundred dollars upon the assessed actual value of all the taxable property in such county, except intangible property, and such 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, rights-of-way, and relocation of 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 the provisions of section 77-2302. 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. 99. That section 23-320.06, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-320.06. For the purpose of carrying out any of the provisions of sections 23-320.01 to 23-320.06, the county board is hereby authorized to enter into agreements with (1) the United States of America or any department or agency thereof, (2) any city, (3) any drainage district, (4) any other county, (5) any natural resources district, (6) any irrigation district, (7) any reclamation district, (8) any body politic, (9) any person, (10) any firm, or (11) any individual, whenever it shall be necessary as a condition to the construction of flood control works or other similar projects hereunder, and for the maintenance, repair, or operation thereof. To aid and assist in carrying out a coordinated soil and water resource program or program of flood control for any county, the county board may also employ the services of any nonprofit corporation or organization that has as one of its principal objectives or purposes the promotion and development of soil and water resource projects and flood control and to receive gifts and contributions from public and private sources to be expended in providing funds for construction costs and expenses in excess of funds to be provided by the federal government and the mill tax levy.

Sec. 100. That section 23-320.07, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-320.07. Except as herein otherwise expressly provided, all of the rights, powers, authority, and jurisdiction conferred on counties and county boards by the provisions of sections 23-320.01 to 23-320.06 are hereby also conferred upon and vested in any first or second class city 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 is 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, and 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 is 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 five one and eight-tenths per cent of the total assessed actual tangible valuation 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 said 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 the provisions of section 23-320.04. For the purposes of maintaining and operating such flood control works as shall be constructed by the United States army corps of engineers or other agencies of the United States government, when the same shall 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 ~~one and one-half mills on the dollar~~ five and two-tenths cents on each one hundred dollars upon the assessed actual value of all the taxable property within such city or village, except intangible property. 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. 101. That section 23-320.11, Reissue Revised Statutes of Nebraska, 1943, be amended to read as

follows:

23-320.11. For the purpose of obtaining lands, easements, and rights-of-way, 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 shall 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-half mill on the dollar~~ one and seven-tenths cents on each one hundred dollars upon the assessed actual value of all the taxable property in a designated watershed area, except intangible property, and 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. 102. That section 23-343, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-343. The county board, in any county in this state having thirty-six hundred inhabitants or more or in which the assessed actual valuation of all taxable real and personal property excluding intangible property is ten twenty-eight million six hundred thousand dollars or more, may issue and sell bonds of such county in such an amount as the county board may deem advisable for the construction or acquisition of an indigent hospital, a home for aged or infirm persons, a county community hospital, a mental health clinic, a clinic or facility to combat mental retardation, a public health center, a medical complex, or similar facilities required to protect the health and welfare of the people and to purchase suitable equipment for the same. Such bonds shall bear interest at a rate set by the county board. No bonds shall be issued until the question of the issuance of said bonds shall have been submitted to the voters of such county at a general election or a special election called for such purpose. They shall be approved by a majority vote of the electors voting on such proposition at any such election. Such election may be called either by resolution of the county board or upon a petition submitted to the county board calling for the same. Such petition shall be signed by the legal voters of the county equal in number to ten per cent of the number of votes cast in the county for the office of Governor at the last general election.

Sec. 103. That section 23-343.01, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-343.01. (1) When a county with a population of thirty-six hundred or more and less than two hundred thousand inhabitants or with an assessed actual valuation of all taxable real and personal property, excluding intangible property, of ten twenty-eight million six hundred thousand dollars or more, shall establish such facility or facilities as provided by section 23-343, the county board of the county shall proceed at once to appoint a board of trustees. Such board shall consist of three or five members, as fixed by the county board. All members of such board shall be residents of said county. When such board is first established, one member shall be appointed for a term of two years, one for four years, and one for six years from the date they are appointed, if the county board provides for a three member board. Otherwise one additional member shall be appointed for four years and one for six years. When the board is changed to a five member board, the three members who are serving as such trustees at the time of a change from a three member to a five member board shall each complete his respective term of office. The two additional members shall be appointed by the county board, one for a term of four years and one for a term of six years. Thereafter, as their terms expire, members shall be appointed for a term of six years.

(2) Except in any county having a population of more than three hundred thousand inhabitants, not over one member of said board of trustees shall be from the city in which such facility or facilities are located. In any county having a population of more than three hundred thousand inhabitants, a minimum of one member of the board of trustees shall be a resident of the county and shall reside outside the corporate limits of the city in which such facility or facilities are located. In any county having a population of more than three hundred thousand inhabitants, if only one member of the board of trustees resides outside the corporate limits of the city in which the facility or facilities are located and the residence of such member is annexed by such city, he shall be allowed to complete his term of office but shall not be eligible for reappointment. If such facility or facilities are located outside of the corporate limits of a city, not more than one member shall be appointed from the precinct in which such facility or facilities are located. The said trustees shall, within ten days after their appointment, qualify by taking the oath of county officers and by furnishing a bond in an amount to be fixed by the county board. They shall organize as a

board of trustees by the election of one of their number as chairman and one as secretary. The county treasurer of the county in which such facility or facilities are located shall be the treasurer of the board of trustees. He shall receive and pay out all the money under the control of said board as ordered by it but shall receive no compensation from such board.

(3) When a member or trustee is absent from three consecutive board meetings either regular or special without being excused by the remaining members of the board, his office shall become vacant, and a new member shall be appointed by the county board to fill the vacancy for the unexpired term of such member as provided by section 23-343.09. Such vacancy shall become effective when the county board shall find that there is such a vacancy or shall fill the same as provided in this subsection.

(4) In counties having a population of two hundred thousand inhabitants or more, the county board of such county having such facility or facilities, in lieu of appointing a board of trustees of such facility or facilities, may elect to serve as the board of trustees of such facility or facilities. If the county board makes such election, that county board shall assume all the duties and responsibilities of the board of trustees of such institution. Such election shall be evidenced by the adoption of a resolution by that county board.

Sec. 104. That section 23-343.11, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-343.11. The county board shall have power to levy a tax each year of not to exceed ~~one-mill-on-the-dollar~~ three and five-tenths cents on each one hundred dollars upon the assessed actual value of all the taxable property in such county, except intangible property, for the purpose of acquiring, remodeling, improving, equipping, maintaining, and operating such facility or facilities as provided by section 23-343. In counties having a population of not more than seven thousand persons, such tax shall not exceed ~~two-mills-on-the-dollar~~ seven cents on each one hundred dollars of the assessed actual value. The county board shall, by resolution, determine and declare how the same shall be managed.

Sec. 105. That section 23-343.13, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-343.13. (1) Any city or village may make a gift of money or property, including equipment, to the county in which such city or village is situated to aid and assist in the acquisition, construction, or maintenance of such facility or facilities as provided by section 23-343, or to a nonprofit corporation, which will provide or is providing hospital facilities within such city or village, or to a hospital district established pursuant to section 23-343.20 and in which such city or village is located. Any such gift shall be approved by three-fourths of all the members elected to the city council of the city or board of trustees of the village making such gift; Provided, that in order to enable any such city or village to make such gift of money to such county the city or village shall be empowered and authorized to borrow money, pledge the property and credit of the city or village, and issue its bonds to obtain money therefor in an amount not to exceed ten three and one half per cent of the assessed actual valuation of such city or village; and provided further, no such bonds shall be issued until after the same have been authorized by a majority vote of the electors voting on the proposition of their issuance at a general municipal election or at a special election called for the submission of such proposition.

(2) Such bonds shall be payable in not to exceed twenty years from date and shall bear interest payable annually or semiannually. Notice of the time and place of said election shall be given by publication three successive weeks prior thereto in some legal newspaper printed in and of general circulation in such city or village or, if no newspaper is printed in such city or village, in a newspaper of general circulation in such city or village. No such election shall be called except upon a three-fourths vote of all the members elected to the city council of the city or board of trustees of the village, which three-fourths vote of the city council or board of trustees shall constitute the approval provided for in either subsection (1) or (2) of this section and either the city council or village board shall be required to make such gift, in the event the electors vote such bonds.

Sec. 106. That section 23-343.15, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-343.15. Any two or more adjoining counties having a combined population of thirty-six hundred inhabitants or more, or having a combined assessed actual valuation of all taxable real and personal property, excluding intangible property, of ten twenty-eight

million six hundred thousand dollars or more, may, upon resolution of the county board of each county, issue their joint bonds in the amount, for the purposes, and upon the conditions provided in section 23-343. No such bonds shall be issued until the question of their issuance shall have been submitted to the voters of each such county at a general election, or at a special election called for such purpose. Such bonds shall be approved by a majority vote of the electors voting on such question in each such county, which election may be called either by resolution of the county boards or upon a petition submitted to the county boards calling for the same signed by the legal voters of each county equal in number to ten per cent of the number of votes cast in each county for the office of Governor at the last general election.

Sec. 107. That section 23-343.19, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-343.19. The board of trustees of any such facility or facilities organized under the provisions of section 23-343.15, 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 hospital during the following calendar year. After the adoption of the budget statement, and during the first week of June of each year, the board of trustees of such hospital shall certify to the county board of the county in which such hospital is located the amount of the tax to be levied, which the hospital requires under the hospital's adopted budget statement to be received from taxation. Such county board shall apportion such amount among the counties concerned in proportion to the assessed actual valuation of all taxable property, except intangible 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 hospital is located for credit to the hospital fund.

Sec. 108. That section 23-343.21, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-343.21. Whenever the formation of a local hospital district is desired, a petition, stating (1) the name of the proposed district, (2) the location of the hospital to be maintained by such proposed district, and (3) the territory to be included within it, which territory should be contiguous, may be presented to the

county board of the county in which the land, or a greater portion of the land, in the proposed district is situated. Such petitions shall be signed by at least ten per cent of the resident freeholders, whose names appear on the current tax schedules in the office of the county assessor and who appear to reside within the suggested boundaries of the proposed district. The minimum assessed actual valuation of all taxable property, except intangible property, within such proposed district shall be three eight million six hundred thousand dollars. Parts of a voting precinct may be included in the proposed district.

Sec. 109. That section 23-343.23, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-343.23. After completion of the hearing required by section 23-343.22, the county board shall order such changes in the boundaries of such proposed district or of the areas into which such proposed district is to be divided as it shall deem proper, but no such change shall reduce the total assessed actual valuation of all taxable property, except intangible property, within such proposed district below three eight million six hundred thousand dollars. The county board shall also order that the question of the formation of such district, as set forth in the petition and any changes therein ordered by the board, shall be submitted to the electors of such proposed district at a special election to be held for that purpose and shall set a date when such election shall be held at the usual voting place within each precinct. The county board shall certify such question to the county clerk or election commissioner who shall give notice of such election in the manner provided by law for the conduct of special elections.

Sec. 110. That section 23-343.31, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-343.31. A petition seeking the withdrawal of land from such district, signed by the legal voters in the area proposed for withdrawal equal in number to ten per cent of the number of votes cast for Governor at the last general election, may be filed with the board of directors. If the board finds that the portion of the district that would remain after such proposed withdrawal would have a minimum assessed actual valuation of three eight million six hundred thousand dollars, it shall submit the question of withdrawal of such area to the legal voters of the district at the next annual hospital

district election. If a majority of those voting on the question in the area sought to be withdrawn and a similar majority in the remaining portion of the district vote in favor of such withdrawal, the board of directors shall declare such area withdrawn and certify the altered boundaries of the district to the county board of the county in which the withdrawn area is located and of the county in which the greater portion of the district is located.

Sec. 111. That section 23-343.46, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-343.46. 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 ~~one-mill-on-the-dollar~~ three and five-tenths cents on each one hundred dollars of the assessed actual valuation of all taxable property, except intangible property, within such district. The board shall annually, on or before August 1, certify such tax to the county clerk of each of the counties having land embraced within such district. The county clerk shall extend such levy on the tax list and the county treasurer shall collect the same in the same manner as state and county taxes and shall remit the same to the county treasurer of the county in which the petition for the formation of the district was filed, who shall credit the local hospital district with the amount thereof and make disbursements therefrom on warrants of the district signed by the chairman and secretary-treasurer of the board of directors.

Sec. 112. That section 23-343.53, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-343.53. The aggregate amount of bonds issued for all purposes in hospital districts shall in no event exceed ~~forty~~ fourteen per cent of the last assessed actual valuation of all taxable property, except intangible property, in such hospital district, but such limitation shall not apply to the issuance of refunding or compromise of indebtedness bonds by any such hospital district for the purpose of retiring outstanding bonds, warrants, or other indebtedness.

Sec. 113. That section 23-343.56, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-343.56. The board of directors of any hospital district in which any bonds may be voted shall, before the issuance of such bonds, make a written statement of all proceedings relative to the vote upon the issuance of such bonds and the notice of the election, the manner and time of giving notice, the question submitted, and the result of the canvass of the vote on the proposition pursuant to which it is proposed to issue such bonds, together with a full statement of the assessed actual valuation, the number of persons residing within the district, and the total bonded indebtedness of the hospital district voting such bonds. Such statement shall be certified to under oath by the board of directors and shall be transmitted with the bonds proposed to be issued to the Auditor of Public Accounts.

Sec. 114. That section 23-344, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-344. In case of the partial destruction of a courthouse, jail, or other county public building in any county having a population of one hundred fifty thousand or more, by fire, riot, mob, storm, or other casualty, or in case of the partial or total destruction by any such agency of the public records, books, office furniture, fixtures, or equipment in any such building, the county board shall cause estimates to be made of the cost of repairing such building, or of repairing or restoring such public records, books, furniture, fixtures, or equipment to their condition before such partial or total destruction, and shall, without a vote of the people, have power to issue and sell the bonds of the county, in such amount as the board deems necessary, not exceeding such estimates, to accomplish such repairs or restoration. To create a fund for the payment of such bonds and to provide for the payment of the interest thereon, the board shall, notwithstanding any other statute authorizing tax levies upon any less valuation, have power to levy a tax not exceeding, together with all other tax levies, fifteen-mills-on-the-dollar fifty-two and five-tenths cents on each one hundred dollars upon the assessed actual value of all the taxable property in such county, except intangible property. Such levy and the taxes derived therefrom shall be kept separate and used exclusively for the purpose of paying the interest and principal of such bonds. All such repairs or restorations upon buildings, furniture, fixtures, and equipment shall be made by contract let upon public competitive bids to the lowest responsible bidder.

Sec. 115. That section 23-351, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-351. The county commissioners or county supervisors of any county in this state shall have authority to expend from the general fund of the county during any one year the proceeds of a tax of ~~one-tenth mill-on-the-dollar three-tenths of one cent on each one hundred dollars~~ upon the assessed actual value of all taxable property except intangible property in the county for the purchase and erection of suitable monuments or markers, and the purchase of historic sites whereon said monuments or markers are located within said county. In any county having a nonprofit historical association or society organized under the corporation laws of this state, the county commissioners or supervisors may grant to such association or society the amount authorized for expenditure by this section, upon application by the association or society. Such funds may then be expended, at the direction of the board of directors of such association or society, for the following purposes: (1) Establishment, construction, and reconstruction of historical buildings; (2) purchase of exhibits, equipment, and real and personal property of historical significance, and the maintenance thereof; and (3) lease, rental, purchase or construction, and maintenance of buildings other than those of historical nature for the display and storage of exhibits.

Sec. 116. That section 23-355.01, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

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 ~~one-tenth-mill-on-the-dollar three-tenths of one cent on each one hundred dollars~~ upon the assessed actual value of all the taxable property in such county, except intangible property, may be levied for the purpose of establishing a fund to be used for the establishment, management, purchase of exhibits, equipment, 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 be 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; Provided, that 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; Provided, 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 so to do by a petition signed by at least twenty per cent of the legal voters of such county, based on the total vote cast for Governor at the last general election in the county.

Sec. 117. That section 23-360, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-360. In addition to levies now authorized by law, the county board of each county in this state is authorized to levy upon each and every dollar of the assessed actual value of all the taxable property in such county, except intangible property, for the use of the county board in carrying out the predatory control program herein, such amount as may be determined to be necessary therefor, but not to exceed ~~three-tenths--of--a mill-on-the-dollar~~ one cent on each one hundred dollars upon the assessed actual value of all the taxable property in such county, except intangible property. The entire fund derived from such levy shall be set apart in a separate fund and expended only for predatory animal control, as defined by sections 23-353 to 23-360.

Sec. 118. That section 23-362, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-362. In order to equitably distribute the added burden of law enforcement imposed upon certain counties of this state by reason of the passage of Public Law 290 of the Eighty-third Congress dealing with state jurisdiction and the resulting withdrawal of federal law enforcement in such counties, there shall be paid out of the state treasury on the warrant of the Director of Administrative Services the equivalent of ~~thirty-mills-on~~

~~the-dollar~~ one dollar and five cents on each one hundred dollars on the ~~assessed~~ actual value of all land held in trust by the United States government for the benefit of Indians in any such county to be used for purposes of law enforcement and jail operations. Such funds shall be divided as equally as possible between the areas of law enforcement and jail operations. A report shall be submitted on December 31 of each year on the operation and expenditures of the office of the county sheriff to the Executive Board of the Legislative Council and the Governor. Such payment shall be made to any county of this state meeting the following conditions:

(1) Such county shall have on file in the office of the Director of Administrative Services a certificate of the county assessor that there are within such county over twenty-five hundred acres of land held in trust by the United States, or subject to restriction against alienation imposed by the United States; and

(2) The county board of each such county may participate in alcohol-related programs with nonprofit corporations.

Sec. 119. That section 23-362.03, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-362.03. There shall be paid out of the state treasury on the warrant of the Director of Administrative Services the equivalent of ~~one-half-of-thirty-mills~~ fifty-two and five-tenths cents on each one hundred dollars on-the-dollar of the ~~assessed~~ actual value of all land held in trust by the United States government for the benefit of Indians in any county described in section 23-362.01 to be used for the purposes of alcohol rehabilitation. The Commission on Indian Affairs shall use such funds only for the purpose of assisting alcohol rehabilitation programs.

Sec. 120. That section 23-501, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-501. Whenever it shall be deemed necessary to erect a courthouse, jail, or other public county buildings in any county in this state, the county board may, and, upon petition of not less than one-fourth of the legal voters of said county, as shown by the poll books of the last previous general election, shall submit to the people of said county to be voted upon at a general election or at a special election called by the county board for that purpose, a proposition to vote a

special annual tax for that purpose of not to exceed one mill-on-the-dollar three and five-tenths cents on each one hundred dollars upon the assessed actual value of all the taxable property in such county, except intangible property, for a term of not to exceed five years.

Sec. 121. That section 23-301, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-301. Townships may, when authorized, as hereinafter provided, levy each year a tax of not to exceed one mill-on-the-dollar three and five-tenths cents on each one hundred dollars upon the assessed actual value of all the taxable property in such township, except intangible property, for the purpose of providing a fund for the maintenance of a band organization to render free public concerts, musical festivals, and entertainments within the township limits for the people of such township or locality.

Sec. 122. That section 23-302, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-302. The authority for the levy of such tax shall be initiated by petition signed by ten per cent of the legal voters of the town or township as shown by the number of votes cast for Governor at the last general election held therein. The petition shall be filed with the request that the following questions be submitted to the voters: For the levy of a tax not exceeding ... mills cents on each one hundred dollars of actual valuation to be levied each year for the purpose of a township band organization, and Against the levy of a tax not exceeding mills cents on each one hundred dollars of actual valuation to be levied each year for the purpose of a township band organization.

Sec. 123. That section 23-304, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-304. The proposition for a township band organization shall be considered carried if a majority of the votes cast at said election be in favor of the proposition. If the proposition is so carried, the township board shall annually levy a tax sufficient to support such band organization not exceeding the number of--mills tax authorized at such election upon the assessed actual value of all the taxable property within such township, except intangible property.

Sec. 124. That section 23-918, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-918. The county board may, during the fiscal year, make additional appropriations or increase existing appropriations to meet emergencies in case of such unanticipated requirements as are essential to the preservation and maintenance within the county of the administration of justice, the public safety, the public welfare, and the public health, the funds therefor to be provided from temporary loans. A resolution, setting forth the nature of such emergency, the amount of the additional or increased appropriations required, and the source of obtaining the funds to provide for such appropriations, shall be entered on the proceedings of the county board. Temporary loans, when made, shall be approved by a two-thirds vote of the county board. Such temporary loans shall be repaid from such sources as may be available or, if no other sources are available, by an annual levy of not to exceed ~~two--mills--on--the--dollar~~ seven cents on each one hundred dollars upon the assessed actual value of all the taxable property of such county, except intangible property. Such ~~two-mill tax~~ levy, together with the annual levy for any succeeding year, shall not exceed the existing statutory or constitutional limitation applicable to levies for county purposes.

Sec. 125. That section 23-930, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-930. A taxpayer upon whom a tax will be imposed as a result of the action of a governing body in adopting a budget statement, as herein required, may contest the validity of the budget statement so adopted by the governing body by filing an action in the district court of the county in which the governing body is situated. Such action shall be based either upon a violation of or a failure to comply with the provisions and requirements of this act by the governing body. In response to such action the governing body shall be required to show cause why the budget statement should not be ordered set aside, modified or changed. The action herein authorized shall be tried to the court without a jury and the same shall be given priority by the district court over other pending civil litigation, and by the Supreme Court on appeal, to the extent possible and feasible to expedite a decision therein. Such action shall be filed within thirty days after the adopted budget statement is required to be filed by the governing body with the levying board. If the court finds that the governing body has violated or failed to

comply with the requirements of this act, the court shall, in whole or in part, set aside, modify, or change the adopted budget statement, ~~of tax levy, or mill-rate,~~ as the justice of the case may require.

The remedy provided hereby shall not be exclusive but shall be in addition to any other remedy provided by law.

Sec. 126. That section 23-2604, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-2604. Any commission established under the provisions of sections 23-2601 to 23-2612 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 to use the same so long as its corporate existence shall continue;
- (5) Make by-laws for the management and regulation of its affairs and to 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 also to use the services of the city attorney as legal advisor to the commission;
- (7) Appoint officers, agents and employees and fix their compensation: Provided, that the treasurer of the county shall be ex officio the treasurer of the commission;
- (8) Design, acquire, construct, maintain, operate, improve, remodel, remove and reconstruct so long as its corporate existence shall continue, 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 or the State of Nebraska or any body, board, agency, corporation or other governmental entity of either of them or with 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 and assess and certify to the governing body of the county the amount of tax to be levied for the purposes of the commission not to exceed one-half-mill-on-the-dollar one and seven-tenths cents on each one hundred dollars upon the assessed actual valuation of all the taxable property in the county, except intangible property, and 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, or any agency or instrumentality of either of them, the city or the county or other governmental unit or any private person, firm or corporation and to expend the proceeds thereof for any corporate purposes;

(14) Incur debt and issue bonds and notes and to provide for the rights of the holders thereof and to 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 23-2601 to 23-2612.

Sec. 127. That section 23-2611, Reissue Revised Statutes of Nebraska, 1943, be amended to read as

follows:

23-2611. With respect to the commission created for the city and county and its projects, the city and the county may each:

(1) Operate and maintain any project of the commission;

(2) Appropriate funds for any cost incurred by the commission in acquiring, constructing, reconstructing, improving, extending, equipping, remodeling, renovating, furnishing, operating or maintaining any project;

(3) Convey or transfer to the commission any property of the city or the county for use in connection with a project including real and personal property owned or leased by the city or the county and used or useful in connection therewith. In case of real property so conveyed, the title thereto shall remain in the city or the county as the case may be but the commission shall have the use and occupancy thereof so long as its corporate existence shall continue. In the case of personal property so conveyed, the title shall pass to the commission;

(4) To acquire by purchase or condemnation real property in the name of the city or the county as the case may be for the projects of the commission or for the widening of existing roads, streets, parkways, avenues or highways or for new roads, streets, parkways, avenues or highways to a project or partly for such purposes and partly for other city or county purposes, by purchase or condemnation in the manner provided by law for acquisition. The city or the county may also close any roads, streets, parkways, avenues, or highways as may be necessary or convenient to facilitate the construction of any project of the commission;

(5) To enter into an agreement with the commission for the use by the city and the county of the project, which agreement shall set forth the respective obligations of the parties thereto as to the operation, maintenance, repair and replacement of the project; the amount of space in any joint facility to be utilized by the city and county; the method or formula of determining the respective duties and obligations of the city and the county for cost of operation, maintenance, repair, and replacement of the project and the method or formula for determining the payments to be made by the city to the commission as being applicable to the principal of and interest and premium on the bonds of the commission

issued to finance the project. The city shall have the power to levy a tax on all the taxable property in the city, except intangible property, sufficient to make the payments to the commission applicable to the principal of and interest and premium on the bonds of the commission issued for the project, which tax shall be in addition to all other taxes now or hereafter authorized by statute or charter; Provided, that if the city shall be subject to a limitation by statute or charter on the amount of taxes which may be imposed by the city for its operating expenses, the maximum which may be levied in excess of such limitation pursuant to the authorization of this subdivision, shall not exceed one-half-mill-on-the-dollar one and seven-tenths cents on each one hundred dollars of assessed actual valuation of all taxable property except intangible property; and

(6) To enter into agreements with each other and with the commission necessary, desirable or useful in carrying out the purposes of sections 23-2601 to 23-2612 upon such terms and conditions as determined by the governing body.

If at any time space not for the use and services of any project acquired or constructed or to be acquired or constructed by the commission shall be in excess of the needs of the city or the county for which the commission was created the commission with the approval of the city or the county may enter into agreements with the United States of America, the state, or any other governmental unit providing for the use by the United States of America, the State of Nebraska, or such other governmental unit of the project and such other governmental units shall possess the same powers with respect to the commission and its projects as are possessed by the city and county under the provisions of this section. Any agreement entered into by the state shall be subject to all the terms, provisions, and conditions of Chapter 72, article 14, with the same effect as though the commission were named as a municipality thereunder.

Sec. 128. That section 31-370, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

31-370. In all districts now or hereafter organized under sections 31-301 to 31-369, the board of directors, having first adopted detailed plans and specifications of the work proposed to be done, and having made an estimate of the total cost of such contemplated improvement, and having filed such plans, specifications and estimated cost with the clerk of the

county having the largest area of land of any county to be included in said drainage district, shall then publish once each week for three consecutive weeks in a newspaper in each county of such district, a notice of an election to vote on the question of proceeding with such work and incurring the necessary liability in all cases in which the estimate of the contemplated work equals twenty seven per cent of the ~~assessed~~ actual value of the lands assessed for such improvement, which election shall be held in all respects as other elections provided for in sections 31-301 to 31-369 and 31-401 to 31-450. If the majority of the votes cast at such election are in favor of proceeding with said work and incurring the necessary liability, then the board, in proceeding therein, shall not incur indebtedness in a total sum in excess of the estimated cost so filed and published. No changes in such plans and specifications shall be made thereafter by the board which shall cost in the aggregate more than fifteen per cent above such estimated cost. If a majority of the votes at such election vote against proceeding and incurring the liability, then the board shall abandon the same, and shall thereupon certify to the county clerks a tax levy on all the tracts in the district by valuation, sufficient to pay all the liabilities of said district to and including the date of such abandonment, and said levy shall be entered and collected as other general taxes, and used to pay said liabilities.

Sec. 129. That section 31-410.01, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

31-410.01. The board of directors having first, with the aid of such engineer, surveyor, and other assistants as it may have chosen, made detailed plans of the public works to be done in accordance with section 31-401, shall cause a notice to be inserted at least once in a newspaper of general circulation in the district, stating the time and place where the directors shall meet for the purpose of conducting a public hearing on the proposed public works and method of financing same. All parties interested in the proposed public works may appear at such public hearing in person, or by counsel, or may file written objections thereto. The directors shall then proceed to hear and consider the same and determine whether to adopt the public works in accordance with the detail plans presented at such hearing and whether to finance the same by benefits accruing to the several tracts of land within the district or by a mill tax levy upon the ~~assessed~~ actual valuation of all property in the district, except intangible property. The hearing may be continued from time to time upon

notice given by publication at least once in a newspaper of general circulation in the district stating the time and place of such continuance. All plans for proposed drainage districts shall be approved by the Department of Water Resources before any contract is let or work begun as provided in section 46-211; Provided, that such approval shall not be required for any proposed drainage district subject to the supervision of the United States Army Corps of Engineers.

Sec. 130. That section 31-411.02, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

31-411.02. The board of directors having adopted the plans of public works and the ~~mill~~ tax levy method of financing shall prepare an itemized budget of funds necessary to carry out the authorities granted under sections 31-401 to 31-451, 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 sections 31-401 to 31-451 and a statement of the total assessed actual valuation of all taxable property in such drainage district, except intangible property. If portions of the drainage district are in more than one county, then the county assessors involved shall ratably apportion such amounts of the total budget requested between the counties, based on total assessment valuation of all 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 levy a tax sufficient to raise the amount of funds requested but not to exceed three-mills-on-the-dollar ten and five-tenths cents on each one hundred dollars upon the assessed actual valuation of all taxable property in such drainage district, except intangible property. Such levy shall be in addition to all other levies authorized by law 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 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 assessed actual valuation of personal property of each property owner within the drainage district which shall also be assessed taxed at the same rate as real property.

When the property tax rolls and assessed actual valuation of personal property of each taxpayer are received by the county treasurer from the county assessor, as required by sections 31-401 to 31-451, he 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 three--mill--levy--on each-dollar levy of ten and five-tenths cents on each one hundred dollars of assessed actual valuation for real and personal property of the district, except intangible property; Provided, whenever a drainage district shall need 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. 131. That section 31-414, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

31-414. The apportionment, when finally adjusted, shall continue as the basis of all levies of special assessments to pay all expenditures for organization, construction, improvement, enlargement, extension, damages, costs, maintenance, bonds and interest thereon, and all other expenses; Provided, if (1) there is such a change of plans or enlargement or extension of the work of the district, (2) some of the tracts of land within the district are increased in value since the time of the original apportionment of benefits by the addition of improvements or otherwise, such as in either case to make a different apportionment necessary or desirable, then the board of directors as to the future expenditures shall make a new apportionment of benefits, in which event all the procedure prescribed in sections 31-411 to 31-412 for the original apportionment shall apply, or (3) the board of directors elects to use the ~~mill~~ tax levy method of financing, all expenditures for organization, construction, improvement, enlargement, extension, damages, costs, maintenance, bonds and interest thereon, and all other expenses shall be paid out of such levies.

Sec. 132. That section 31-424.01, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

31-424.01. The board of directors shall each year determine the amount of money necessary to be raised to pay bonds and interest thereon and the amount of money necessary to be raised by taxation during the coming year for other purposes, and shall include such amount in the budget submitted under section 31-411.02 if the board of directors elects the ~~mill~~ tax levy method of financing. Such levies shall be collected and accounted for by the county treasurer, at the same time as general realty taxes, and such assessments shall be and remain a perpetual lien against such real estate until paid, and shall draw interest at the rate of nine per cent per annum from the date of delinquency until paid. All the provisions of law for the sale, redemption, and foreclosure in ordinary tax matters shall apply to these special assessments. The drainage district may file a claim against any county, city, village, railroad company, or other corporation, private or public, for the share of any annual apportionment to be paid by any such subdivision or corporation, and if the same is not paid, it may be recovered by action in court. The county treasurer shall on demand pay all funds in his hands to the credit of the drainage district, to the treasurer thereof.

Sec. 133. That section 31-447, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

31-447. All special assessments provided for under sections 31-401 to 31-450 shall, as between vendor and purchaser, be a lien upon the premises involved from and upon the filing with the county clerk of the lists of said tracts, with the amount of money chargeable to each, as provided for in section 31-424 or if the board of directors has elected the ~~mill~~ tax levy method of financing all special assessments provided for under sections 31-401 to 31-450 shall, as between vendor and purchaser, be a lien upon the premises involved from and upon the filing with the county clerk of the property tax rolls and ~~assessed~~ actual valuation of personal property of each taxpayer as provided for in section 31-411.02.

Sec. 134. That section 31-450, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

31-450. In all districts hereafter organized the board of directors, having first adopted detailed plans

and specifications of the work proposed to be done, and made an estimate of the total cost of such contemplated improvement, and filed such plans, specifications and estimated cost with the clerk of the county having the largest area of land, shall then publish a notice once each week for three consecutive weeks in a newspaper in each county of an election to vote on the question of proceeding with such work and incurring the necessary liability in all cases in which the estimate of the contemplated work equals twenty seven per cent of the assessed actual value of the lands assessed for such improvement, which election shall be held in all respects as other elections provided for in sections 31-401 to 31-450. If a majority of the votes cast at such election are in favor of proceeding with the work and incurring the necessary liability, then the board, in proceeding therein, shall not incur indebtedness in a total sum in excess of the estimated cost so filed and published. No changes in such plans and specifications shall be made thereafter by the board which shall cost in the aggregate more than fifteen per cent above such estimated cost. If a majority of the votes at such election vote against proceeding and incurring the liability, then the board shall abandon the same, and shall thereupon certify to the county clerks a tax levy on all the tracts in the district by valuation, sufficient to pay all the liabilities of said district, and said levy shall be entered and collected as other general taxes, and used to pay said liabilities.

Sec. 135. That section 31-510, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

31-510. Such district may borrow money for corporate purposes and issue bonds therefor, but it shall not become indebted in any manner or for any purpose to an amount in the aggregate in excess of four one and four-tenths per cent of the assessed actual valuation of property in the district for county purposes.

Sec. 136. That section 31-513, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

31-513. (1) The board of trustees may levy and collect annually taxes for corporate purposes upon property within the limits of such sanitary district, to the amount of not more than one mill or the dollar three and five-tenths cents on each one hundred dollars upon the assessed actual value of all the taxable property of such district except intangible property.

(2) The board of trustees shall, on or before the first day of August in each year, certify the amount of tax to be levied, referred to in subsection (1) of this section, to the county clerk, who shall place the proper levy upon the county tax list, and the same shall be collected by the county treasurer in the same manner as state and county taxes.

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

Sec. 137. That section 31-531, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

31-531. Such enlarged district shall have the power of eminent domain under the same conditions as the original sanitary drainage district. Such enlarged district may borrow money for corporate purposes and issue bonds therefor but it shall not become indebted in any manner to an amount exceeding ~~four one~~ four-tenths and per cent of the assessed actual valuation of the property in the district for county purposes. Before incurring any indebtedness, the question shall be submitted to the certified voters of the district in the manner provided by law for submitting the question of bond issue by the county for internal improvements. All such bonds, before being sold or negotiated, shall be presented to the Auditor of Public Accounts, who shall examine such bonds and proceedings relative to their issue, and if he shall be satisfied that such bonds have been legally issued he shall register the same in his office and certify under seal the fact that they have been regularly and legally issued.

Sec. 138. That section 31-540, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

31-540. For the purpose of discharging obligations of such district incurred prior to the discontinuance of its activities and work as herein provided, such district shall continue to have the power to levy taxes, as provided in sections 31-501 to 31-535, and thereafter the district shall have the power to levy and collect general taxes in an amount not to exceed ~~one half of one mill on the dollar~~ one and seven-tenths cents on each one hundred dollars upon the assessed actual

value of all the taxable property in such district, except intangible property, and shall have the power to levy special assessments in the manner and to the extent previously vested in such district.

Sec. 139. That section 31-709, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

31-709. The district may borrow money for corporate purposes and issue its general obligation bonds therefor, but the principal amount of such general obligation shall not exceed fifteen five and two-tenths per cent of the assessed actual valuation of the taxable property in the district and the district shall cause to be levied and collected annually a tax by valuation on all the taxable property in the district except intangible property sufficient to pay the interest and principal of the bonds as such interest and principal become due and payable. In lieu of the issuance of general obligation bonds the district may issue its revenue bonds to pay all or part of the cost of said improvements and pledge and hypothecate the revenue and earnings of its said sewer system for the payment of such revenue bonds, and enter into such contracts with reference thereto as may be necessary or proper. The district may pay part of the cost of said improvements by the issuance of general obligation bonds and part by the issuance of revenue bonds. The procedure for the issuance of any of such bonds shall be that prescribed by sections 31-701 to 31-726. The limit on the amount of the bonds shall not apply to revenue bonds payable solely from the revenue and earnings of the district.

Sec. 140. That section 31-711, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

31-711. The board of trustees may annually levy and collect taxes for corporate purposes upon property within the limits of such sanitary and improvement district, to the amount of not more than one-mill-on--the-dollar three and five-tenths cents on each one hundred dollars upon the assessed actual value of all the taxable property in such district, except intangible property, for general purposes, and on or before the first day of August in each year, certify the same to the county clerks of the counties in which such district is located, who shall extend the same upon the county tax list. 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 sanitary and improvement district and shall be responsible for all funds of the

district coming into his hands. He shall collect all taxes and special assessments levied by the district and all money derived from the sale of bonds or warrants. The trustees of the district may authorize the clerk or appoint an independent agent to collect connection charges, service charges, and all items other than taxes and funds from sale of bonds and warrants, but all funds so collected shall, at least once each month, be remitted to the treasurer. The treasurer shall not be responsible for such funds until they are received by him. The treasurer shall disburse the funds of the district only on warrants authorized by the trustees and signed by the president and clerk.

Sec. 141. That section 31-727.01, Revised Statutes Supplement, 1978, be amended to read as follows:

31-727.01. Within thirty days after July 10, 1976 as to existing districts, and within thirty days after the creation of districts thereafter created, the clerk of each district shall file with the register of deeds of each county or counties in which the district is located a statement containing the following information: (1) The district number; (2) the outer boundaries of the district; (3) the purpose or purposes for which the district was formed; (4) a statement that the district has the power to levy an unlimited property tax to pay its debt and its expenses of operation and maintenance; (5) a statement that the district is required to levy special assessments on property in the district to the full extent of special benefits arising by reason of improvements installed by the district; (6) that the annual budget of the district is filed with the county clerk, which budget shows the anticipated revenue and expenses, mill ~~tax~~ levy and indebtedness of the district; (7) that the actual current mill ~~tax~~ levy amount of the district may be obtained from the county clerk; and (8) that a copy of the annual financial audit of the district is on file with the clerk of the district and the Auditor of Public Accounts. Such statement shall be supplemented and refiled to include any land added to the district after the original filing.

Sec. 142. That section 31-727.03, Revised Statutes Supplement, 1978, be amended to read as follows:

31-727.03. Each sanitary and improvement district shall, upon request, make available to members of the general public and to real estate salesmen and brokers the most recent statement on file as provided by section 31-727.01, and a statement updated each September 10 containing the names of the current board of trustees of the district, the warrant and the bond principal

indebtedness of the district as of the preceding June 30, and the current ~~mill~~ tax levy of the district. The real estate broker or salesman or, if none, the owner, shall, when reasonably possible, distribute such statements to any prospective purchaser of any real estate located within a sanitary and improvement district. Prior to the conveyance of fee title ownership to any real estate located within a sanitary and improvement district, the real estate broker or salesman, or, if none, the owner, shall provide the grantee such statements. The exclusive remedy for failure to provide such statements prior to conveyance of fee title ownership shall be an action for damages, and any such failure shall not affect title to the real estate or the validity of the conveyance. The measure of damages shall be the difference between the actual value of the property at the time of the conveyance with the disclosures contained in the statements, and the value of the property at the time of the conveyance without the disclosures contained in the statements. Within thirty days after the effective date of this act as to existing districts, and within thirty days after the creation of districts thereafter created, and on or before September 1 of each year thereafter, the clerk of each district shall record with the register of deeds of each county in which the district is located a statement containing the following information: (1) The names of the current board of trustees of the district, (2) the warrant and bond principal indebtedness of the district as of the preceding June 30, and (3) the current ~~mill~~ tax levy of the district.

Sec. 143. That section 31-739, Revised Statutes Supplement, 1978, be amended to read as follows:

31-739. (1) The district may borrow money for corporate purposes and issue its general obligation bonds therefor, and shall annually levy a tax on the ~~assessed~~ actual value of all the taxable property in the district, except intangible property, sufficient to pay the interest and principal on the bonds and for the purpose of creating a sinking fund for the maintenance and repairing of any sewer or water system or electric lines and conduits in the district, for the payment of any hydrant rentals, for the maintenance and repairing of any sidewalks, public roads, streets, and highways, public waterways, docks or wharfs, and related appurtenances in the district, and for the cost of operating any street lighting system for the public streets and highways within the district, for the cost of building, acquiring, maintaining, and operating public parks, playgrounds, and recreational facilities, or, where permitted by section 31-727, for the contracting with other sanitary and improvement districts for building, acquiring,

maintaining, and operating public parks, playgrounds, and recreational facilities for the joint use of the residents of the contracting districts. It shall also be required to levy a tax to make up any deficiencies caused by the nonpayment of any special assessments. On or before the first day of August in each year, the clerk of the board shall certify the same to the county clerk of the counties in which such district is located, in order that the same may be extended upon the county tax list; Provided, nothing contained in this section shall authorize any district which has been annexed by a city or village to levy any taxes within or upon the annexed area after the effective date of the annexation, if the effective date of the annexation is prior to such levy certification date of the district for the year in which such annexation occurs.

(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 sanitary and improvement district and shall be responsible for all funds of the district coming into his hands. He shall collect all taxes and special assessments levied by the district and deposit the same in a bond sinking fund for the payment of principal and interest on any bonds outstanding.

(3) The trustees of the district may authorize the clerk, or appoint an independent agent, to collect connection charges, service charges, and all items other than taxes and funds from sale of bonds and warrants, but all funds so collected shall, at least once each month, be remitted to the treasurer to be held in the general fund of the district.

(4) The treasurer of the district shall not be responsible for such funds until they are received by him. The treasurer shall disburse the funds of the district only on warrants authorized by the trustees and signed by the chairman and clerk.

Sec. 144. That section 31-740, Revised Statutes Supplement, 1978, be amended to read as follows:

31-740. The board of trustees of any district organized under sections 31-727 to 31-762 shall have power to provide for establishing, maintaining, and constructing gas and electric service lines and conduits, a civil defense warning system, water mains, sewers, and disposal plants, and disposing of drainage, waste, and sewage of such district in a satisfactory manner; for establishing, maintaining, and constructing sidewalks, public roads, streets, and highways, including the

grading, changing grade, paving, repaving, graveling, regravelling, widening or narrowing roads, resurfacing or relaying existing pavement, or otherwise improving any road, street, or highway within the district; for establishing, maintaining and constructing public waterways, docks or wharfs, and related appurtenances, for constructing and contracting for the construction of dikes and levees for flood protection for the district; and may contract for electricity for street lighting for the public streets and highways within the district, and shall have power to provide for building, acquisition, improvement, maintenance, and operation of public parks, playgrounds and recreational facilities and, where permitted by section 31-727, for contracting with other sanitary and improvement districts for the building, acquisition, improvement, maintenance, and operation of public parks, playgrounds, and recreational facilities for the joint use of the residents of the contracting districts; Provided, that power to construct clubhouses and similar facilities for the giving of private parties within the zoning jurisdiction of any city or village is not included in the powers herein granted. Any sewer system established shall be approved by the Department of Health. Prior to the installation of any of the improvements provided for in this section, the plans or contracts for such improvements, other than for public parks, playgrounds and recreational facilities, whether a district acts separately or jointly with other districts as permitted by section 31-727, shall be approved by the public works department of any municipality when such improvements or any part thereof are within the area of the zoning jurisdiction of such municipality; Provided, that if such improvements are without the area of the zoning jurisdiction of any municipality, plans for such improvements shall be approved by the county board of the county wherein such improvements are located, and plans and exact costs for public parks, playgrounds and recreational facilities shall be approved by resolution of the governing body of such municipality or county after a public hearing held not less than five days after notice of the hearing has been published in a newspaper of general circulation in such municipality or county. Purchases of public parks, playgrounds and recreational facilities so approved may be completed and shall be valid notwithstanding any interest of any trustee of the district in the transaction. Such approval shall relate to conformity with the master plan and the construction specifications and standards theretofore established by such municipality or county; Provided, where no master plan and construction specifications and standards have been established such approval shall not be required. In cases where such improvements are within the area of the zoning jurisdiction of more than one municipality, then

such approval shall be required only from the most populous municipality, except that where such improvements are furnished to the district by contract with a particular municipality, the necessary approval may in all cases be given by such municipality. The municipality or county shall be required to approve plans for such improvements and shall enforce compliance with such plans by action in equity. The district may construct its sewage disposal plant and other sewerage or water improvements, or both, in whole or in part, inside or outside the boundaries of the district and may contract with corporations or municipalities for disposal of sewage and use of existing sewerage improvements, and for a supply of water for fire protection and for resale to residents of the district. It may also contract with any corporation, public power district, electric membership or cooperative association, or municipality for the installation, maintenance, and cost of operating a system of street lighting upon the public streets and highways within the district or for installation, maintenance and operation of a water system or for the installation, maintenance and operation of electric service lines and conduits and to provide water service for fire protection and use by the residents of the district. It may also contract with any corporation, municipality, or other sanitary and improvement district, as permitted by section 31-727, for building, acquiring, improving, and operating public parks, playgrounds, and recreational facilities for the joint use of the residents of the contracting parties.

Each sanitary and improvement district shall have the books of account, kept by the board of trustees of the district, examined and audited by a certified public accountant or a public accountant for the year ending June 30 and file a copy of the audit with the office of the Auditor of Public Accounts by December 31 of the same year; Provided, that such audits may be waived by the Auditor of Public Accounts upon proper showing by the district that the audit is unnecessary. Such examination and audit shall show (1) the gross income of the district from all sources for the previous year; (2) the amount spent for sewage disposal; (3) the amount expended on water mains; (4) the gross amount of sewage processed in said district; (5) the cost per thousand gallons of processing sewage; (6) the amount expended each year for (a) maintenance and repairs, (b) new equipment, (c) new construction work, and (d) property purchased; (7) a detailed statement of all items of expense; (8) the number of employees; (9) the salaries and fees paid employees; (10) total amount of taxes levied upon the property within the district; and (11) all other facts necessary to give an accurate and comprehensive view of

the cost of carrying on the activities and work of such sanitary and improvement district. The reports of all audits herein provided for shall be and remain a part of the public records in the office of the Auditor of Public Accounts. The expense of such audits shall be paid out of the funds of the district. The Auditor of Public Accounts shall be given access to all books and papers, contracts, minutes, bonds and other documents and memoranda of every kind and character of such district and be furnished all additional information possessed by any present or past officer or employee of any such district, or by any other person, that is essential to the making of a comprehensive and correct audit.

Should any sanitary and improvement district fail or refuse to cause such annual audit to be made of all of its functions, activities and transactions for the fiscal year within a period of six months following the close of such fiscal year, unless such audit has been waived, the Auditor of Public Accounts shall, after due notice and a hearing to show cause by such district, appoint a certified public accountant or public accountant to conduct the annual audit of the district and the fee for such audit shall become a lien against the district.

Whenever the sanitary sewer system or any part thereof of a sanitary and improvement district is directly or indirectly connected to the sewerage system of any city, such city, without enacting an ordinance or adopting any resolution for such purpose, may collect such city's applicable rental or use charge from the users in the sanitary and improvement district and from the owners of the property served within the sanitary and improvement district. The charges of such city shall be charged to each property served by the city sewerage system, shall be a lien upon the property served, and may be collected from the owner or the person, firm, or corporation using the service. If the city's applicable rental or service charge is not paid when due, such sum may be recovered by the municipality in a civil action, or it may be assessed against the premises served in the same manner as special taxes or assessments are assessed by such city and collected and returned in the same manner as other municipal special taxes or assessments are enforced and collected. When any such tax or assessment is levied it shall be the duty of the city clerk to deliver a certified copy of the ordinance to the county treasurer of the county in which the premises assessed are located and such county treasurer shall collect the same as provided by law and return the same to the city treasurer. Funds of such city raised from such charges shall be used by it in accordance with laws applicable to its sewer service rental or charges. The

governing body of any city may make all necessary rules and regulations governing the direct or indirect use of its sewerage system by any user and premises within any sanitary and improvement district and may establish just and equitable rates or charges to be paid to such city for use of any of its disposal plants and sewerage system. The board of trustees shall have power, in connection with the issuance of any warrants or bonds of the district, to agree to make a specified minimum mill levy on taxable property in the district to pay, or to provide a sinking fund to pay, principal and interest on warrants and bonds of the district for such number of years as the board may establish at the time of making such agreement, and shall also have power to agree to enforce, by foreclosure or otherwise as permitted by applicable laws, the collection of special assessments levied by the district. Such agreements may contain provisions granting to creditors and others the right to enforce and carry out the agreements on behalf of the district and its creditors.

Sec. 145. That section 31-755, Revised Statutes Supplement, 1978, be amended to read as follows:

31-755. For the purpose of paying the cost of the improvements herein provided for, the board of trustees, after such improvements have been completed and accepted, shall have the power to issue negotiable bonds of any such district, to be called sanitary and improvement district bonds, payable in not to exceed thirty years. Each issue of general obligation bonds shall mature, or be subject to mandatory redemption, so that the first principal repayment is made not more than five years after the date of issuance and so that at least twenty per cent of the district's bonds then outstanding shall be repaid within ten years after the date of issuance. Such bonds shall bear interest payable annually or semiannually. Such bonds may either be sold by the district or delivered to the contractor in payment for the work, but in either case for not less than their par value. For the purpose of making partial payments as the work progresses, warrants may be issued by the board of trustees upon certificates of the engineer in charge showing the amount of work completed and materials necessarily purchased and delivered for the orderly and proper continuation of the project, in a sum not to exceed ninety-five per cent of the cost thereof. Warrants issued for capital outlays of the district shall become due and payable not later than five years from the date of issuance; provided, that such warrants need not be retired within such five-year period and shall not be in default if the district court of the county shall determine, upon application to it by the district, that

the district does not have the funds to retire such warrants and either (1) the district is unable to sell its bonds in amount sufficient to retire such warrants, or (2) an unreasonably high tax mill levy, as compared to the mill levy on other similar property in the county, would be required in order to cover the debt service requirements on bonds issued to retire such warrants. Notice of the filing of such application and the time and place of the hearing thereon shall be published in a newspaper of general circulation in the county the same day each week three consecutive weeks. Within five days after the first publication of such notice, the district shall cause to be mailed, by United States certified mail, a copy of such notice to each holder of warrants covered by the application whose name and post-office address are known to the district. Prior to the hearing, proof of such mailing shall be made by affidavit of a trustee of the district or its attorney that such mailing was made and further that the district, its trustees and its attorney, after diligent investigation and inquiry, were unable to ascertain and do not know the name and post-office address of any holder of such warrants other than those to whom notice has been mailed in writing or who have waived notice in writing or entered an appearance in the proceeding. Upon making such determination the district court may make such orders concerning retirement of the warrants as it shall determine proper under the circumstances of the district. Such warrants shall draw interest at such rate as fixed by the board of trustees and endorsed on the warrants, from the date of presentation for payment and shall be redeemed and paid from the proceeds of special assessments or from the sale of the bonds issued and sold as aforesaid or from any other funds available for that purpose. The board of trustees shall pay to the contractor interest, at the rate of eight per cent per annum on the amounts due on partial and final payments, beginning forty-five days after the certification of the amounts due by the engineer in charge and approval by the board of trustees, and running until the date that the warrant is tendered to the contractor. Warrants issued for operation and maintenance expenses of the district shall become due and payable not later than three years from the date of issuance. The district shall agree to pay annual or semiannual interest on all capital outlay warrants issued by the district and shall issue warrants to pay such interest or shall issue its warrants in return for cash to pay such interest. Interest on capital outlay warrants shall be represented by coupons payable to bearer attached to each warrant, but coupons shall not be issued for interest accruing after the due date of such warrant. Such coupons shall not be deemed to be investment securities under article 8 of the

Uniform Commercial Code and coupons shall always be subject to all defenses which the district may have to payment of the warrant itself. All coupons shall show on their face the number of the warrant to which they appertain and that the coupon shall not be valid for payment of any interest after the warrant has been called for redemption or redeemed. Warrant interest coupons not paid when due for lack of funds shall be registered, bear interest, and be paid the same as is provided in section 10-209 for bond coupons. Warrants issued to pay interest on capital outlay warrants shall become due and payable in the same time as capital outlay warrants. The district may, if determined appropriate by the board of trustees, pay fees to fiscal agents in connection with the placement of warrants issued by the district. The board of trustees shall levy special assessments on all lots, parcels or pieces of real estate benefited by the improvement to the extent of the benefits to such property, which, when collected, shall be set aside and constitute a sinking fund for the payment of the interest and principal of said bonds. In addition to the special assessments provided for in this section, there shall be levied annually a tax upon the assessed actual value of all the taxable property in said district except intangible property which, together with such sinking fund derived from special assessments, shall be sufficient to meet payments of interest and principal as the same become due. Such tax shall be known as the sanitary and improvement district tax and shall be payable annually in money.

Sec. 146. That section 31-905, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

31-905. The county board may, at the time the next levy for the county is set up, levy not to exceed one-fourth-of-a-mill eight-tenths of one cent on each one hundred dollars or-the-dollar upon the assessed actual value of all the taxable property of the county, except intangible property, for the establishment of a drainage fund. No other general levy of any kind shall be made either for operation under sections 31-901 to 31-933, for maintenance, construction or for any other reason connected with or incidental to the drainage by said county board. Except as provided for in sections 31-920 and 31-922, the money raised from this levy shall be used for the expenses of administering sections 31-901 to 31-933 including supervisory and technical expenses and shall not be used to pay costs and expenses which can be allocated to specific drainage projects.

Sec. 147. That section 32-4,114, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

32-4,114. The governing body of any county may acquire voting machines, electronic counting devices, or punch card voting systems in such manner as it may deem in the best interests of the county, and may for that purpose issue bonds, certificates of indebtedness, or other obligations; or levy not to exceed ~~one-half-cent~~ one and seven-tenths cents on each one hundred dollars of actual valuation; provided, that any amounts so levied and collected in excess of actual costs of voting machines, electronic counting devices, or punch card voting systems shall revert to the general fund of the county. Any bonds, certificates, or other obligations may be issued with or without interest, payable at such time or times as the governing body may determine, but shall not be issued or sold at less than par. In addition the governing body of the county may rent, lease, lease-purchase, or contract for voting machines, electronic counting devices, and punch card voting systems and provide for installment payments which extend over a period of more than one year, notwithstanding the provisions of sections 23-132, 23-324.05, and 23-916, or any other provision of law.

Sec. 148. That section 35-502, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

35-502. In order to provide for the protection of lives and property in rural and suburban areas against loss or damage by fire, more than fifty per cent of the freeholders residing:

(1) In any territory in the State of Nebraska, equivalent in area to one township or more situated outside the corporate limits of any city or village:

(2) In an area of less than one township which is surrounded by rural or suburban fire protection districts; or

(3) In an area situated in the State of Nebraska outside the corporate limits of any city or village in which there are at least two hundred homes and which has an assessed actual valuation of at least one two million eight hundred sixty thousand dollars, are hereby authorized and empowered to initiate the formation of rural or suburban fire protection districts under the conditions specified herein. Such districts shall be organized in the manner provided by this act. If the

district is so organized in an area set forth in subdivision (1) of this section it shall be a rural fire protection district and references in this act to rural fire protection districts shall refer to such a district. If so organized in an area set forth in subdivision (2) of this section, it shall be a suburban fire protection district and references in this act to a suburban fire protection district shall refer to such a district. Unless the context shall indicate otherwise, the word district, when used in this act, shall refer to either a rural or suburban fire protection district, as the case may be.

Any rural fire protection district which has been duly organized under the provisions of this chapter, and which shall have within its boundaries at least two hundred homes and which has an assessed actual valuation of at least one two million eight hundred sixty thousand dollars is hereby authorized and empowered to convert to a suburban fire protection district in the manner provided by section 35-519.

Sec. 149. That section 35-508, Revised Statutes Supplement, 1978, be amended to read as follows:

35-508. The board of directors shall have the following general powers: (1) To determine upon a general fire protection 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 proper 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 equipment, supplies, and other real or personal property as shall be necessary and proper to carry out the general fire protection 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) hereof and 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 volunteer fire department or company to serve the district; (11) to authorize the execution of a contract with the Game and Parks Commission for fire protection of property of the commission located in the district; (12) to levy a tax of not to exceed three-mills-on-the-dollar ten and one half cents on each one hundred dollars in any one year upon the assessed actual value of all taxable

property within such district for a term of not to exceed ten years, 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, and to purchase firefighting equipment or apparatus and including the acquisition of any land incidental to the foregoing or for payment of principal and interest on any evidence of indebtedness issued pursuant to subdivisions (8) and (9) of this section; (13) to adopt and enforce fire codes and establish penalties at annual meetings; Provided, the code must be available prior to annual meetings and notice shall so provide; and (14) generally to perform all acts necessary to fully carry out the purposes of this act.

Sec. 150. That section 35-509, Revised Statutes Supplement, 1978, be amended to read as follows:

35-509. (1) The board of directors shall have the power and duty to determine upon a general fire protection 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, who shall levy a tax not to exceed ~~one-mill-on-the-dollar~~ three and one half cents on each one hundred dollars upon the assessed actual value of all the taxable property in such district, except intangible property, when the district is a rural fire protection district, which levy may be increased to not to exceed ~~two-mills seven cents~~ by a majority vote of the eligible voters present at the annual district meeting, and not to exceed ~~three-mills-on-the-dollar~~ ten and one half cents on each one hundred dollars upon the assessed actual value of all the taxable property in such district, except intangible property, 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 (12) of section 35-508. Said tax shall be (a) collected as other taxes are collected in the county, (b) deposited with the county treasurer, and (c) placed to the credit

of the rural or suburban fire protection district, as the case may be, 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.

(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 by him 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. 151. That section 35-513.01, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

35-513.01. No area shall be withdrawn from an existing suburban fire protection district, except areas duly incorporated within the boundaries of a municipality, contrary to the recommendation of the board of directors of such districts. No area shall be withdrawn, except areas duly incorporated within the boundaries of a municipality, which will leave the suburban fire protection district with less than two hundred homes and an assessed actual valuation of less

than one two million eight hundred sixty thousand dollars; provided, that such municipality shall assume and pay that portion of all outstanding obligations of the district which would otherwise constitute an obligation of such area annexed.

Sec. 152. That section 35-513.02, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

35-513.02. A petition seeking the withdrawal of land from a rural or suburban fire protection district, signed by the legal voters in the area proposed for withdrawal equal in number to ten per cent of the number of votes cast for Governor at the last general election, may be filed with the board of directors. If the board finds that the portion of the fire protection district that would remain after such proposed withdrawal would leave the district with a minimum assessed actual valuation of one two million eight hundred sixty thousand dollars, it shall submit the question of withdrawal of such area to the legal voters of the district at the next annual rural or suburban fire protection district election. If a majority of those voting on the question in the area sought to be withdrawn and a similar majority in the remaining portion of the district vote in favor of such withdrawal, the board of directors shall declare such area withdrawn and certify the altered boundaries of the district to the county board of the county in which the annexed area is located and of the county in which the greater portion of the district is located.

Sec. 153. That section 35-519, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

35-519. Whenever it shall be desired and proposed to convert a duly organized rural fire protection district to a suburban fire protection district as authorized by section 35-502, such conversion may be accomplished in the manner hereinafter provided. (1) The board of directors of such district shall adopt, by majority vote of all the directors thereof, a resolution setting forth the proposal to convert such district to a suburban fire protection district. (2) Such resolution shall then be submitted to the electors of the district for approval at a regular meeting, or a special meeting thereof called for that purpose, after due notice of such regular or special meeting, and of the proposal for conversion, has been given in the manner prescribed by section 35-507. (3) If such resolution for conversion is approved by a majority vote of the electors present and voting at such meeting, the

secretary-treasurer of the district shall prepare a certified copy of said resolution and shall certify that said resolution was duly adopted by the board of directors of the district and approved by a majority vote of the electors thereof, in the manner provided herein, and shall forward the same to the county clerk of the county within which said district is located or, if such district is located within two or more counties, to the county clerk of the county within which the greater area of the district is situated. The secretary-treasurer of the district shall also deposit with the said county clerk a sum sufficient to defray the expense of publishing the notices hereinafter required. (4) The county clerk shall then confer with the county clerk of any other county concerned and shall determine and certify that said district contains within its boundaries at least two hundred homes and has an assessed actual valuation of at least one two million eight hundred sixty thousand dollars, and shall thereafter designate a time and place for said proposal for conversion to be heard by the county board in which the district is located or, if said district is located within two or more counties, by a joint meeting of the county boards of the counties concerned. Notice of such hearing shall be given by publication two weeks in a newspaper of general circulation within each county in which said district is located, the last publication appearing at least seven days prior to said hearing. (5) At the time and place so fixed, the county board, or boards, shall meet and all persons residing in, or owning taxable property within, the district shall have an opportunity to be heard respecting said proposal for conversion. (6) Thereupon, the county board, or boards, shall determine whether the proposed conversion is suited to the general fire protection policy of the county, or each of such counties, as a whole, and shall make a written order of such determination which shall be filed in the office of the county clerk of each county in which such district is located. If said order and determination approves such conversion, said district shall thereafter cease to be a rural fire protection district and shall become a suburban fire protection district; Provided, that the conversion of any such rural fire protection district to a suburban fire protection district shall not impair or affect its right in or to property; nor shall it impair, affect or discharge any contract, obligation, lien or charge for or upon which it might be liable had such conversion not been made.

Sec. 154. That section 39-801, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

39-301. The county board in any county may, at the same time that it makes the annual levy for county general purposes, levy not to exceed ~~one-fifth--mill--on-the-dollar~~ seven-tenths of one cent on each one hundred dollars upon the assessed actual value of all the taxable property in such county, except intangible property, to be known as the special emergency bridge levy.

Sec. 155. That section 39-836, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

39-836. The question of issuing bonds shall be first submitted to the qualified electors of the county, township, precinct, city or village either at a special election called for that purpose or at a general election as provided in sections 39-337 to 39-341; and if a majority of the votes cast at such election are in favor of the proposition to issue bonds, then such county, township, precinct, city or village, as the case may be, shall issue its bonds in such amounts as shall be specified in the notices of election, not exceeding ten three and five-tenths per cent of the assessed actual valuation of such county, township, precinct, city or village, as shown by the last assessment prior to the vote authorizing the issuance of such bonds.

Sec. 156. That section 39-1002, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

39-1002. Whenever the rural mail route and the star mail route roads of any county of this state need improving by the application of gravel or other suitable surfacing, the county board may, by order entered of record, and, upon petition of not less than ten per cent of the legal voters of said county, as shown by the poll books of the last general election, shall submit to the people of said county to be voted upon at a general or a special election called by the county board for that purpose, a proposition to vote a special annual tax for that purpose of ~~one--mill--on--the--dollar~~ three and five-tenths cents on each one hundred dollars upon the assessed actual value of all the taxable property in such county, except intangible property, until all of said rural mail route and star mail route roads of the county have been improved by application of gravel or other suitable surfacing.

Sec. 157. That section 39-1008, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

39-1009. The funds to carry out the improvement and maintenance of the rural mail route and star mail route roads shall be raised by a special assessment of one mill three and five-tenths cents when approved as provided in section 39-1002.

All such money shall be placed by the county treasurer in a separate fund to be known as special mail route road fund and shall be used for no other purpose than provided for in this act. The money placed in the special mail route road fund shall be expended as follows:

(1) Eighty per cent on the rural mail routes and star mail routes as provided in subsection (2) of section 39-1006; and

(2) Twenty per cent on the rural mail routes and star mail routes as may otherwise be designated by the county board.

Sec. 158. That section 39-1619, Revised Statutes Supplement, 1978, be amended to read as follows:

39-1619. (1) For the payment of all improvements of the intersections and areas formed by the crossing of roads or alleys, and one half of the roads adjacent to real estate owned by the United States or the State of Nebraska, the assessment shall be made upon the assessed actual value of all the taxable property in such road improvement district, except intangible property, to be levied in the manner referred to in subsection (1) of section 39-1621, and for the payment of such improvements, the board of trustees is hereby authorized to issue paving bonds of the road improvement district, in such denominations as it deems to be proper, to be called Intersection Paving Bonds, payable over the life of the improvements and in no event exceeding twenty years from date. Such bonds shall bear interest payable annually or semiannually, with interest coupons attached. For the prompt payment of such bonds, the full faith and credit of all the property in the district is pledged. Such bonds shall not be issued until the work is completed and then not in excess of the cost of said improvements.

(2) For the purpose of making partial payments as the work progresses, warrants may be issued by the board of trustees, upon certificates of the engineer in charge, showing the amount of the work completed and materials necessarily purchased and delivered for the orderly and proper continuation of the project, in a sum not exceeding ninety-five per cent of the cost thereof, which

warrants shall be redeemed and paid upon the sale of the bonds referred to in subsection (1) of this section and in section 39-1616 when issued and sold. The bonds may be sold or delivered to the contractor in payment at not less than par. The district shall pay to the contractor interest, at the rate of eight per cent per annum on the amounts due on partial and final payments, beginning forty-five days after the certification of the amounts due by the engineer in charge and approval by the governing body, and running until the date that the warrant is tendered to the contractor.

Sec. 159. That section 39-1621, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

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 one-milli-on--the-dollar three and five-tenths cents on each one hundred dollars upon the assessed actual value of all the taxable property in such district, except intangible property, for general maintenance and operating purposes. The board shall, on or before the first day of August of each year, certify any such levy to the county clerk of the counties in which such district is located, who shall extend the same 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 hands. He shall collect all taxes and special assessments levied by the district and collected by him from his county or from other county treasurers, if there be 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. The treasurer shall disburse the funds of the district only on warrants authorized by the trustees and signed by the president and clerk.

Sec. 160. That section 39-1634, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

39-1634. The maintenance and care of the improvements shall be performed by the county or counties

in which such district is located but the district shall reimburse the county or counties for such costs up to the limits of funds provided for in the adopted budget statement which are available from the ~~one--mill~~ maintenance tax, after paying other costs of operation of the district from such tax.

Sec. 161. That section 39-1636.01, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

39-1636.01. Whenever a petition signed by sixty per cent of the electors of any district is filed with the county clerk of the county in which such district is located, the board of trustees of any road improvement district shall have power and authority to contract for the installment, maintenance, and operation of road lighting systems, sufficient to light any road in the district, or any portion thereof, when, in the judgment of the board of trustees, the lighting of such road, or any portion thereof, is in the interest of public safety. The cost of installing, maintaining, and operating such road lighting systems shall be assessed against the real property specially benefited thereby in proportion to the benefit received, but no such assessment shall exceed ~~ten mills on the dollar~~ thirty-five cents on each one hundred dollars upon the assessed actual valuation of such property.

Sec. 162. That section 39-1637, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

39-1637. In counties under a seven or more commissioner form of government each former township shall be a road district and fifty-one per cent 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 ~~three-fifths of one mill on the dollar~~ two and one-tenth cents on each one hundred dollars upon the assessed actual value of all the taxable property in such district, except intangible property. Upon receipt of said petition the board of county commissioners shall make the assessment as requested on the assessed actual value of all the taxable property, except intangible 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. 163. That section 39-1649, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

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; Provided, that if the owners of more than fifty per cent 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 ~~one mill~~ three and five-tenths cents on each one hundred dollars on all taxable property in the district, except intangible property. 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. 164. That section 39-1902, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

39-1902. In order to provide for the payment of all outstanding road district warrants and to liquidate indebtedness against road districts, the county board of any county where such indebtedness exists is hereby authorized and empowered to levy a special tax not exceeding ~~one mill on the dollar~~ three and five-tenths cents on each one hundred dollars upon the assessed actual value of all the taxable property in such road districts, except intangible property, or so much thereof as may be necessary to pay all the outstanding indebtedness of the character hereinbefore mentioned; Provided, that in no case shall the taxes levied in any one year by the county board in any road district, including the county taxes for all purposes, exceed the aggregate of ~~three mills on the dollar~~ ten and five-tenths cents on each one hundred dollars upon the assessed actual value of all the taxable property in such road district, except intangible property, unless such additional levy shall be authorized by a vote of the electors of the county. The levy shall be made by the county board at its regular annual meeting while assembled for the purpose of levying other taxes as provided by law. The tax shall be collected by the county treasurer in the same manner as other county taxes are collected, and all warrants shall be paid by the county treasurer in order in which they appear on his register.

Sec. 165. That section 39-1903, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

39-1903. In case the ~~one-mill~~ levy, mentioned in section 39-1902 shall not be sufficient to pay the entire amount of the indebtedness of the various road districts, the county board in such counties where a deficiency exists shall annually thereafter make other levies for this purpose not exceeding ~~one-mill-on-the-dollar~~ three and five-tenths cents on each one hundred dollars upon the assessed actual value of all the taxable property in such district, except intangible property, in any one year until all the indebtedness against the road districts in such county shall have been paid.

Sec. 166. That section 39-1905, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

39-1905. Fifty-one per cent of the resident freeholders of any road district, precinct, or township in this state, as shown by the records of the register of deeds of the county in which such road district, precinct, or township is situated, may petition the county board of the county in which such district, precinct, or township is located to levy an assessment of not to exceed ~~three-mills-on-the-dollar~~ ten and five-tenths cents on each one hundred dollars upon the assessed actual value of all the taxable property in such road district, precinct, or township, except intangible property. Upon receipt of such petition, the county board shall make the assessment, as requested, upon the assessed actual value of all the taxable property, except intangible property, in such road district, precinct, or township, to be levied and collected the same as other taxes. Such taxes and any voluntary contributions (1) shall be and become a part of the district road fund of the district, precinct, or township, in which the taxes are levied, (2) shall be used exclusively in constructing or improving the public roads in such district, precinct, or township, and (3) shall not be transferred to any other fund. In counties under township organization, the township board shall designate the road or roads in such road district where such levy shall be expended. In other counties the county board shall designate the road or roads in such road district where such levy shall be expended.

Sec. 167. That section 39-1906, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

39-1906. Any township or precinct may make a special levy, not exceeding ~~one-mill-on-the-dollar~~ three and five-tenths cents on each one hundred dollars upon the assessed actual value of all the taxable property in such township or precinct, except intangible property, to improve, to construct, or to aid in the improvement or construction of a road. For the same purpose, any township or precinct may issue bonds by proceeding in the manner prescribed in sections 39-836 to 39-842.

Sec. 168. That section 46-139, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

46-139. No irrigation district shall in any year issue warrants in excess of ninety per cent of the levy for such year; provided, in case of due and outstanding obligations against the district contracted prior to the year in which any levy is made, the district board shall have the power to make an additional levy, not to exceed ~~four-tenths-of-a-mill-on-the-dollar~~ one and four-tenths cents on each one hundred dollars upon the assessed actual value of all the taxable property in such district, except intangible property, to create a special fund for the payment of past due obligations; and provided further, whenever the claims or obligations against any fund for any year are fully paid, the board shall have the power to transfer any unused balance to any fund for any preceding or succeeding year.

Sec. 169. That section 46-144, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

46-144. The board of directors may at any time, when in its judgment it may be advisable, call a special election and submit to the qualified electors of the district the question whether or not a special assessment shall be levied for the purpose of raising money to be applied for any of the purposes provided for in sections 46-101 to 46-1,111, including the purpose of creating a construction fund to be financed by the issuance of warrants, the principal of which warrants shall be payable, in not to exceed twenty years, with interest paid annually thereon not to exceed seven per cent per annum. Such warrants may not be issued in the aggregate to exceed ninety per cent of the fund anticipated to be raised over the years by special assessment authorized in this section. Such election must be called upon the notice prescribed, and the same shall be held and the result thereof determined and declared in all respects in conformity with the provisions of said sections. The notice of such election must specify the aggregate amount

of money proposed to be raised, the purpose for which it is intended to be raised, the number of years in which such special assessment will be made, and whether or not warrants as authorized in this section will be to finance the construction fund so that contracts may be let and the project completed before collection of the tax. The ballots shall contain the words Assessment Yes, or Assessment No. If a majority of the votes are Assessment Yes, the board shall at the time of the annual levy thereunder, levy an assessment sufficient to raise the amount paid. The rate of assessment shall be ascertained by deducting fifteen per cent for anticipated delinquencies from the aggregate assessed actual value of the property in the district as it appears on the assessment roll for the current year, and then dividing the sum by the remainder of such aggregate assessed actual value. The assessment so levied and computed shall be entered on the assessment roll and upon the tax list by the county clerk and collected at the same time and in the same manner as other assessments, and all revenue laws of this state for the collection and sale of land for taxes are hereby made applicable to the assessment herein provided for; and when collected such assessment shall be paid over by the county treasurer to the district treasurer for the purpose specified in the notice in such special election.

Sec. 170. That section 46-1,127, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

46-1,127. The board of directors of any irrigation district in the State of Nebraska, if it considers it for the best interest of such district, shall have the power to provide a sinking fund with which to pay and retire outstanding bonds of the district. For the purpose of creating, establishing, and maintaining such fund, such board may levy a tax each year of not to exceed ~~twenty-five-mills-on-the-dollar~~ eighty-seven and five-tenths cents on each one hundred dollars upon the assessed actual value of all the taxable property in such district, except intangible property, as fixed by the district assessor. Following such levy, the board may by contract with the owners of such bonds, pay and retire any bonds of the district and interest accrued thereon, whether such bonds are due and payable or not.

Sec. 171. That section 46-516, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

46-516. Before any reclamation district shall be established under sections 46-501 to 46-573, a petition

shall be filed in the office of the Department of Water Resources, signed by the owners of not less than thirty per cent of the acreage of lands to be included in the district, exclusive of land in cities and villages, and each tract or tracts of land and the total acreage, shall be listed opposite the name of the signer. A signing petitioner shall not be permitted, after the filing of the petition, to withdraw his name therefrom. No district shall be formed under sections 46-501 to 46-573 unless the assessed actual valuation of land, together with improvements thereon, within the proposed district, exclusive of land and improvements thereon in cities and villages, is two five million seven hundred twenty thousand dollars or more. The petition shall set forth:

(1) The proposed name of said district;

(2) That property within the proposed district will be benefited by the accomplishment of the purposes enumerated in section 46-515;

(3) A general description of the purpose of the contemplated improvement, and of the territory to be included in the proposed district. Said description need not be given by metes and bounds or by legal subdivision, but it shall be sufficient to enable a property owner to ascertain whether his property is within the territory proposed to be organized as a district. Said territory need not be contiguous if it is so situated that the organization of a single district of the territory described is calculated to promote one or more of the purposes enumerated in section 46-515;

(4) The assessed actual value of all irrigable land within the boundaries of the proposed district;

(5) A general description of the divisions of the district and the number of directors of the district proposed for each subdivision. The names and addresses of the proposed members of the board of directors of the district. There shall be not less than five nor more than twenty-one directors named therein who shall serve until their successors are elected and qualified. In the petition the directors named shall be divided as nearly as possible into three equal groups, the members of the first group to hold office until their successors have been elected at the first general state election thereafter and shall have qualified, the members of the second group to hold office until their successors have been elected at the second general state election thereof and shall have qualified, and the members of the third group until the members elected at the third general state election thereafter shall have qualified. After

the name of each director it shall be stated to which of the three groups he belongs; and

(6) Said petition shall pray for the organization of the district by the name proposed.

No petition with the requisite signatures shall be declared null and void on account of alleged defects, but the department may at any time permit the petition to be amended to conform to the facts, to correct any errors in the description of the territory, or in any other particular. Similar petitions or duplicate copies of the same petition for the organization of the same district may be filed and shall together be regarded as one petition. All such petitions filed prior to the hearing on the first petition filed, shall be considered by the department the same as though filed with the first petition placed on file. In determining whether the requisite number of landowners have signed the petition, the department shall be governed by the names as they appear upon the tax roll which shall be prima facie evidence of such ownership.

Sec. 172. That section 46-543, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

46-543. To levy and collect taxes under Class A as herein provided, the board shall, in each year, determine the amount of money necessary to be raised by taxation, taking into consideration other sources of revenue of the district, to supply funds for paying expenses of organization, for surveys and plans, paying the cost of construction, operating and maintaining the works of the district; provided, that such amount shall not exceed one-mill-on-the-dollar three and five-tenths cents on each one hundred dollars, prior to the delivery of water from the works, and thereafter not to exceed two mills-on-the-dollar seven cents on each one hundred dollars of the assessed actual valuation of the tangible property within the district, except in the event of accruing defaults, deficiencies, or defaults and deficiencies, where an additional levy may be made as provided in section 46-553, the board shall on or before the first day of July of each year, certify to the county board of each county within the district or having a portion of its territory within the district, the amount so fixed with direction that at the time and in the manner required by law for levying of taxes for county purposes, such county board shall levy such tax upon the assessed actual valuation of all tangible property within the district, in addition to such other taxes as may be levied by such county board at the rate required to

produce the amount so fixed and determined; and provided further, no tax shall be levied and collected under Class A until the proposition of levying taxes shall have been submitted by a resolution of the board to the qualified electors of the district at an election held for that purpose in the same manner as provided for submission of incurring bonded indebtedness in sections 46-564 to 46-566, and when the proposition has been approved by a majority of the qualified electors of the district voting on the proposition at such election, thereafter the board shall be entitled to certify to the county board the amount of tax to be levied.

Sec. 173. That section 46-544, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

46-544. If the board shall determine, in any year, that there are certain lands within said district, not included within Classes B, C, and D, as hereinafter provided, which receive special direct benefits from recharging of the ground water reservoirs by water originating from district works, then in such case the board shall in such year fix an amount to be levied upon such tangible property which in the opinion of the board will compensate the district for the special direct benefits accruing to such tangible property by reason of recharged ground water reservoirs under such land by water originating from the district works. Such amount shall in no case exceed, together with all other amounts levied made under Class A, on such land the sum of four mills-on-the-dollar fourteen cents on each one hundred dollars of the assessed actual valuation of said land. Such owner of lands specially assessed for special direct benefits shall have notice, hearing, and the right of appeal and shall be governed by the provision of section 46-554.

Sec. 174. That section 46-553, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

46-553. The board, in making the annual assessments and levies as herein provided, shall take into account the maturing indebtedness for the ensuing year as provided in its contracts, and the maturing of bonds and interest on all bonds, and deficiencies and defaults of prior years, and shall make ample provision for the payment thereof. In case the proceeds of such levies and assessments made under the provisions of sections 46-501 to 46-573, together with all revenues revenue of the district, are not sufficient to maintain and operate the works of the district and to punctually

pay the annual installments on its contracts, bonds, or contracts and bonds, and interest thereon, and to pay defaults and deficiencies, then the board shall make such additional levies of taxes, assessments, or taxes and assessments, as may be necessary for such purposes and notwithstanding any limitations by contract, order, tax lien, or otherwise, such taxes and assessments shall be made and continue until the indebtedness of the district shall be fully paid; Provided, that the amount of such additional levies of taxes under Class A as herein provided, shall not in any one year exceed an amount that would be raised by a levy of one--mill three and five-tenths cents on each one hundred dollars against the assessed actual value of such property as fixed for general tax purposes; provided further, that such levies for defaults and deficiencies shall not at any time be so made as to impose upon Class A as herein provided, payments in excess of twenty-five per cent of the anticipated revenue from all sources to be raised for the specific purpose of payment of existing defaults and deficiencies; and provided further, that in making such additional levies, assessments, or levies and assessments, the board shall take into account all sources of revenue and equitably distribute the burden of such defaults and deficiencies according to the uses and benefits as provided in sections 46-501 to 46-573.

Sec. 175. That section 46-574, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

46-574. The boundaries of any reclamation district now or hereafter organized under the provisions of Chapter 46, article 5, may be changed and tracts of land included within the boundaries of such district in the manner prescribed by sections 46-574 to 46-584, but the changes of boundaries of the district shall not impair its organization or its rights in or to property, or any of its rights or privileges, of whatever kind or nature; nor shall it impair or discharge any contract, obligation, lien or charge for or upon which it was or might become liable or chargeable, had such annexation and change of boundaries not been made. Before any tracts of land can be annexed and included in such district, a petition shall be filed with the board of directors of the district to which annexation is desired signed by the owners of not less than fifty-one per cent of the acreage of lands in the tract or tracts of land to be annexed and included in such district, exclusive of land in cities and villages, and each tract or tracts of land and the total acreage, shall be listed opposite the name of the signer. A signing petitioner shall not be permitted, after the filing of the petition, to withdraw

his name therefrom. The petition shall set forth:

(1) The name of the district to which the annexation and inclusion shall be made;

(2) That property within the boundaries of the area proposed to be annexed to the district will be benefited by the accomplishment of the purposes enumerated in section 46-515;

(3) A general description of the purpose of the contemplated improvement, and of the territory to be included in the said tract or tracts of land, which description need not be given by metes and bounds or by legal subdivision, but it shall be sufficient to enable a property owner to ascertain whether his property is within the territory proposed to be annexed and included in such district;

(4) The ~~assessed~~ actual value of all irrigable land within the boundaries of the tract or tracts of land to be annexed and included in such district;

(5) A general description of the proposed tract or tracts of land and the division or divisions of such district to which the tract or tracts of land will be included; and

(6) A prayer for the annexation and inclusion of the tract or tracts by the signing petitioner or petitioners.

Sec. 176. That section 46-631, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

46-631. The board of directors may levy and collect annually taxes necessary to finance the activities of such district to the amount of not more than one-mill-on-the-dollar three and five-tenths cents on each one hundred dollars of the assessed actual value of all taxable real property within such district. It shall, on or before the first day of August in each year, certify its mill tax levy to the county clerks of the counties wholly or partially within the district, who shall extend the same on the county tax list, and the same shall be collected by the county treasurer in the same manner as state and 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 treasurer shall disburse the same on the order of the treasurer of the district.

Sec. 177. That section 46-673, Revised Statutes Supplement, 1979, be amended to read as follows:

46-673. Each district encompassed in whole or in part by a control area designated pursuant to section 46-658 shall have the power and authority to levy a tax not to exceed one-fourth-of-one-mill eight-tenths of one cent on each one hundred dollars annually on all of the taxable property, except intangible property, within the portion of the district encompassed by such control area. Such levy, which shall be in addition to that authorized by section 2-3225, shall be utilized only for the costs of administration of this act within such control area. Certification and collection of such levy shall be administered by the district and by the county or counties involved in the same manner as the levy authorized by section 2-3225.

Sec. 178. That section 51-201, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

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 of those named may also contract for the use of a public library already established and may levy a tax of not more than three-mills-on-the-dollar ten and five-tenths cents on each one hundred dollars upon the assessed actual value of all the taxable property in such city, village, township, or county, except intangible property, annually to be levied and collected in like manner as other taxes in such city, village, county, or township: Provided, that when any county discontinues township organization the county shall levy and collect a tax of not more than three-mills ten and five-tenths cents on each one hundred dollars for such public library. The amount collected from such levy shall be known as the library fund. When the county board makes a levy for a county library, 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. Before establishing a county library or levying a tax for a county library, 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 library 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 library in its next succeeding estimate and levy.

Sec. 179. That section 51-316, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

51-316. The county board or the regional library commissioners through their respective county boards shall, after a county or regional library has been established, when the annual budget statement has been adopted, 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 ~~two-mills-on-the-dollar~~ seven cents on each one hundred dollars upon the assessed actual value of all the taxable property in such county, except intangible property, 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. 190. That section 51-501, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

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 ~~two-mills-on-the-dollar~~ seven cents on each one hundred dollars upon the assessed actual value of all the taxable property within the city, village, township, or county, except intangible property, 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.

(2) When the county board makes a levy for a county museum, ~~as authorized in subsection (1) of this section and referred to in subsections (2) and (3) of this section,~~ 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, referred to in subsections (1) and (3) of this section; 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, referred to in subsections (1) and (3) of this section, 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, referred to in subsections (1) and (2) of this section, by vote of the people in the same manner that the initial levy was authorized; Provided, 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 per cent of the legal voters of such county, based on the total vote cast for Governor at the last general election in the county.

Sec. 181. That section 68-620, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

68-620. Notwithstanding any of the provisions of tax ~~mill~~ levy limitations contained in any other law or city home rule charter, when any city or village of this state shall elect to accept the provisions of sections 68-601 to 68-619, and sections 68-621 to 68-630, relating to old age and survivors insurance, and enters into a written agreement with the state agency as provided in sections 68-601 to 68-619, and sections 68-621 to 68-630, the city or village shall levy a tax in addition to all other taxes in order to defray the cost of such city or village in meeting the obligations arising by reason of such written agreement; Provided, the revenue raised by such special levy shall be used for no other purpose.

Sec. 182. That section 68-620.01, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

~~68-620-01:~~ Notwithstanding any of the provisions ~~of~~ tax ~~mill~~ levy limitations contained 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. 193. That section 70-651.04, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

70-651.04. All payments which are based on retail ~~revenues~~ revenue from each incorporated city or village shall be divided and distributed by the county treasurer to that city or village, to the school districts located in that city or village, and to the county in which may be located any such incorporated city or village; ~~and to the State of Nebraska~~ in the proportion that their respective property tax ~~mill~~ levies in the preceding year bore to the total of such ~~mill~~ levies.

Sec. 194. That section 71-1611, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

71-1611. The board of each health district organized pursuant to sections 71-1601 to 71-1625 shall annually, during the month of January, fix the amount of money for the proposed budget statement as may be deemed sufficient and necessary to conduct the affairs of the district during the ensuing fiscal year. After the adoption of the budget statement, the board of such health district shall certify the amount of tax to be levied upon all the taxable property of the district, as is provided in the adopted budget statement to be received from taxation. The county board is directed, authorized, and required to levy and collect such amount of tax in the same manner as other taxes are levied and collected; provided, that the aggregate health district tax shall not exceed in any one year ~~one and three-tenths mills on the dollar~~ four and five-tenths cents on each one hundred dollars upon the ~~assessed~~ actual value of all the taxable property in such district, except intangible property.

Sec. 185. That section 71-1629.01, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

71-1629.01. In counties where a district health department is established, county boards of such counties are authorized and empowered to levy and collect an annual tax of not to exceed ~~one-fourth mill on the dollar~~

eight-tenths of one cent on each one hundred dollars upon the assessed actual value of all the taxable property in such county, except intangible property, 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.

Sec. 186. That section 71-1701, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

71-1701. 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, in the State of Nebraska, shall have power to employ a visiting community nurse who shall do and perform such duties as such 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 one mill three and five-tenths cents on each one hundred dollars on the assessed actual valuation of the taxable property of such city, village, county or township, for the purpose of paying the salary and expenses of such nurse. Each shall have the power to constitute and empower such nurse with police power to carry out the order of such city, village, county or township organization; Provided, that in any city, village, county, or township, the governing body may employ a visiting nurse or employ any visiting nurses' association or any charitable or philanthropic association or licensed hospital to perform the duties contemplated in this section, subject to the supervision of the governing body, and to pay the expense of such employment out of the general funds of the city, village, county, or township.

Sec. 187. That section 71-2910, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

71-2910. The board of trustees of each mosquito abatement district shall, not later than the first of July of each year, fix the amount of money for the proposed budget statement as may be deemed sufficient and necessary for all purposes required under the provisions of sections 71-2901 to 71-2916 during the next ensuing fiscal year. After the adoption of the budget statement, and at least fifteen days before the first day of the month in which the county board of the county in which such district is situated is required by law to levy the amount of taxes required for county purposes, the board

of trustees shall certify to the county board the amount of tax to be levied which the district requires for the adopted budget statement for the ensuing fiscal year. The county board of such county shall thereafter, at the time and in the manner of levying other county, or city and county, taxes, levy upon all of the taxable property within the district and cause to be collected a tax, to be known as the mosquito abatement district tax. The maximum rate of such tax shall not be greater than the amount to be received from taxation according to the adopted budget statement of the district, nor in any event shall such tax exceed one-mill-on-the-dollar three and five-tenths cents on each one hundred dollars upon the assessed actual value of all the taxable property in such district, except intangible property.

Sec. 139. That section 71-2913, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

71-2913. Any territory, incorporated or unincorporated, lying adjacent and contiguous to a mosquito abatement district, may be added and annexed to such district at any time upon proceedings being had and taken as provided in this section. The board of trustees of such district, upon receiving a written petition therefor containing a description of the new territory sought to be annexed to such district, signed by the owners comprising more than one half of the assessed actual value of such territory as shown by the last county assessment roll, must thereupon submit to the electors of the district and also to the electors residing in the territory, sought to be annexed, the proposition of whether such proposed territory shall be annexed and added to such district. The proposition to be submitted to the electors at such election, both within the district and within the territory so proposed to be annexed, shall be as follows: For annexation or Against annexation, or words equivalent thereto.

Such election must be called and held, and notice thereof shall be published at least four weeks prior to such election in a newspaper printed and published in such district, and also in a newspaper printed and published in such territory so proposed to be annexed. The board of trustees shall canvass, separately, the votes cast within the district, and the votes cast within the territory so proposed to be annexed. If it shall appear from such canvass that a majority of all the ballots cast in such district and a majority of all the ballots cast in such territory so proposed to be annexed are in favor of annexation, the board of trustees shall certify such facts to the Secretary of State describing

the property proposed to be annexed and upon receipt of such last-mentioned certificate, the Secretary of State shall thereupon issue his certificate reciting that the territory, describing the same, has been annexed and added to the mosquito abatement district, naming it. A copy of such certificate of the Secretary of State shall be transmitted to and filed with the county clerk of the county in which such mosquito abatement district is situated. From and after the date of such certificate, the territory named therein shall be deemed added and annexed to and form a part of said mosquito abatement district with all the rights, privileges, and powers provided by the provisions of sections 71-2901 to 71-2916 and necessarily incident thereto. If the property so proposed to be annexed is included with a municipality, consent to such annexation shall first be obtained from the governing board of such municipality, and an authenticated copy of the resolution or order of such board so consenting to such annexation, shall be attached to the petition, and be made a part thereof.

Sec. 199. That section 71-2914, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

71-2914. The district may at any time be dissolved upon the vote of two-thirds of the qualified electors thereof, upon an election called by its board of trustees upon the question of dissolution. The proposition which shall be submitted to the qualified electors at such election shall be as follows: Shall the district be dissolved? Such election must be called and held and notice thereof shall be published at least four weeks prior to such election in a newspaper printed and published in such district. If two-thirds of the votes at such election shall be in favor of the dissolution of the district, the board of trustees shall certify such fact to the Secretary of State, and upon receipt of such last-mentioned certificate, the Secretary of State shall thereupon issue his certificate reciting that the mosquito abatement district, naming it, has been dissolved, and a copy of such certificate of the Secretary of State shall be transmitted to and filed with the county clerk of the county in which such mosquito abatement district is situated. From and after the date of such certificate the district named therein shall be deemed dissolved, and the property of the district shall thereupon vest in the county wherein said district is situated. If the district at the time of its dissolution comprises unincorporated territory alone, if it comprises incorporated territory alone, or partly incorporated and partly unincorporated territory, then in such event its

property shall be ratably apportioned among the several municipalities and the county in proportion to the assessed actual value of the property included within the district as shown upon the last county assessment roll; Provided, that any real property, easements, or rights-of-way, belonging to the district shall in such event remain the property of the municipality wherein the same is situated, if situated within incorporated territory, otherwise the same shall remain the property of the county.

Sec. 190. That section 74-1306, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

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 ~~three-fourths-of-one-mill-on-the-dollar~~ two and six-tenths cents on each one hundred dollars upon the assessed actual value of all taxable property in the county, except intangible property. 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. 191. That section 77-201, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-201. All tangible property and real property in this state, not expressly exempt therefrom, shall be subject to taxation, and shall be valued at its actual value, ~~which shall be entered opposite each item and shall be assessed at thirty-five per cent of such actual value.~~ Such assessed actual value shall be taken and considered as the taxable value on which the levy shall be made.

Sec. 192. That section 77-202.32, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-202.32. The Tax Commissioner shall prepare forms and advise county assessors and county treasurers of the proper methods for compliance with sections 77-202.25 to 77-202.33. The forms shall indicate the ~~actual value; the~~ exemptions currently allowed under the provisions of sections 77-202.25 to 77-202.29 and the ~~assessed valuation of thirty-five per cent--provided--for in section 77-204; as~~ the taxable value of the personal property subject to the exemptions contained in sections 77-202.25 to 77-202.33.

Sec. 193. That section 77-506, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-506. The State Board of Equalization and Assessment shall proceed to examine the abstracts of real and personal property assessed for taxation in the several counties of the state, including the railroads and pipe lines entirely within such county, and all other property, and shall equalize such assessment so as to make the same conform to law. For that purpose, it shall have the power to increase or decrease the assessed actual valuation of real or personal property of any county or tax district. Such increase or decrease shall be made by a per cent. The per cent of increase or decrease when made shall be certified to the county clerk of the proper county, who shall thereupon add to or deduct from the assessment of each item of personal property and of each piece or parcel of real property in the county affected an amount equal to the per cent of increase or decrease so fixed by such board.

Sec. 194. That section 77-507, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-507. The State Board of Equalization and Assessment shall annually review and equalize assessments of property among counties and increase or decrease the assessed actual valuation of any class, classes, or kinds of property, personal, real, or mixed in any county or tax district to make such assessment conform to law. The board shall direct the Tax Commissioner to hold such hearings as are necessary to enable him to advise and assist the board in performance of its duties under the provisions of this section. Such increase or decrease, when made, shall be certified to the county clerk and by the county clerk extended upon the tax rolls as provided in section 77-506, but in the extension of valuations the county clerk shall reject all such amounts as may fall below two dollars and fifty cents, and all amounts of two dollars and fifty cents or more shall be extended as the

assessed actual valuation of its property as returned by any assessor. Any city or village may also be represented and heard in relation to the raising or lowering of the assessments made on behalf of such city or village. The Attorney General at such hearings shall represent the State Board of Equalization and Assessment.

Sec. 198. That section 77-664, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-664. The board shall equalize and so fix the values of the various properties returned that the companies assessed shall stand, as near as may be, upon a basis of equality with other taxpayers in the same cities and villages respectively. The assessed actual valuation of any company shall not be raised by the board to exceed the sum of all the local board assessments of such company without giving notice at least five days before final action. A registered or certified letter containing such notice, addressed to such company at any place of business named in its report, shall be sufficient notice.

Sec. 199. That section 77-1209.02, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1209.02. Where improvements are placed on leased lands, but are to be assessed separately to the owner of the improvements, the assessed actual value of such improvements shall be determined without regard to the fact that the owner of the improvements is not the owner of the land upon which the same have been placed. If the owner of the improvements claims that their value is reduced by reason of uncertainty in the term of his tenancy or because of the prospective termination or expiration of the term, he shall serve notice of such claim in writing by registered or certified mail on the owner of the land not later than the date for the annual assessment of property, and shall at the same time serve similar notice on the county assessor, together with his affidavit that he has served notice on the owner of the land. If the assessor finds, on the basis of the evidence submitted to him, that the claim is valid he shall proceed to apportion the total value of such improvements between the owner thereof and the owner of the land, as their respective interests appear, and the assessor shall give notice to the parties of his findings by registered or certified mail, prior to the date for filing complaints with the county board of equalization. The proportions so established shall continue from year to year unless changed by the assessor after notice, or a

77-662. Any company shall have the right to appear and be heard as to the valuation of its property in any city or village, and to file objections to the

follows:

Sec. 197. That section 77-662, Reliance Revised Statutes of Nebraska, 1943, be amended to read as

company in such city and village respectively.
miles, and fraction thereof, of the main track of such valuation so found for each company by the number of computed by the board by multiplying the unit of of the rolling stock in each city and village shall be taxation of such property. The assessed equal valuation quotient shall be the unit basis of city and village company has run cars during the preceding year, and the main track over which each car company and freight line company, and by the total number of miles of railroad of railroad main track in Nebraska owned by each railroad ascertained shall be divided by the total number of miles of the company except rolling stock, and the residue so shall be deducted the value of all the tangible property entire state of Nebraska. From the amount so ascertained total value of all the property of each company in the manner: The board shall first ascertain and find the provisions of sections 77-637 to 77-675, except local village taxation, all of the property taxable under the shall proceed to assess, for the purposes of city and assessment, on the first Monday in May of each year, 77-660. The State Board of Equalization and

follows:

Sec. 196. That section 77-660, Reliance Revised Statutes of Nebraska, 1943, be amended to read as

failure.
shall add fifty per cent thereof as a penalty for such corporation, and to the assessed equal valuation they assessed valuation of all the taxable property of such directed in section 77-604, to ascertain the actual and the best information obtainable, and in the manner misdeemeanor. In such case the board shall proceed upon failing to make a return shall be guilty of a class I and assessment, such person, company or corporation so statement or schedule to the State board of Equalization 77-605. In case of failure to make such

Supplement, 1978, be amended to read as follows:

Sec. 195. That section 77-605, Revised Statutes

all valuations and in cipher or five.
next higher five dollars or multiple thereof, this making

claim is filed by either the owner of the improvements or the owner of the land in accordance with the procedure provided in this section. Where it is found that part of the value of the improvements should be assessed to the owner of the land, the part so separately assessed shall have the same tax situs as the part which is assessed to the owner of the improvements.

Sec. 200. That section 77-1241.04, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1241.04. The Department of Motor Vehicles shall determine:

(1) The assessed actual valuation of each fleet which shall be determined by valuing each vehicle in the fleet pursuant to the schedule of values fixed by the Tax Commissioner and totaling the separate values; and

(2) The average mill tax levy for the previous year throughout the State of Nebraska as computed by the Tax Commissioner.

Sec. 201. That section 77-1241.06, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1241.06. The Department of Motor Vehicles shall determine the tax on the motor vehicles by the following formula: Multiply the assessed actual valuation of the fleet by the prorated mileage percentage and multiply this result by the average mill tax levy throughout the state as computed by the Tax Commissioner; Provided, that on each tax statement showing a tax due, a minimum tax of one dollar shall be due; and provided further, that a tax refund shall not be made if the amount of such refund due is less than one dollar for any tax statement.

Sec. 202. That section 77-1242.02, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1242.02. The valuation of motor vehicles as provided by sections 77-1239 to 77-1242.02 shall be included as heretofore in the calculations of the assessed actual value of all property for the purpose of determining debt limitations of taxing units and nothing in sections 77-1239 to 77-1242.02 shall be construed to remove motor vehicles from the general classification of personal tangible property in determining such debt limitations. The valuation shall be included in the

abstract required by section 77-1514.

Sec. 203. That section 77-1250, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1250. When levied, the tax shall be collected and paid to the Tax Commissioner, remitted to the State Treasurer and, less a three per cent collection fee for fiscal years 1973 to 1979, distributed to the counties to the credit of the county general fund proportionate to the total ~~assessed~~ actual valuation of the county. The collection fee shall be remitted to the State Treasurer for credit to the Tax Commissioner Revolving Fund.

Sec. 204. That section 77-1303, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1303. On or before January 1 at 12:01 a.m. of each year the county assessor or county clerk, where he is ex officio county assessor or in those counties having unit tax ledgers which are prepared by the county clerk, shall make up for the several townships, precincts, cities, and villages in the county in books, or unit valuation ledgers in counties that shall adopt or have adopted the use thereof, to be provided for that purpose by county boards, containing a list of the taxable lands and lots in his county. When a whole section, half section, quarter section, or half quarter section belongs to one owner, it shall be listed as one tract. If all the lots in the same block belong to one owner, they shall be listed as a block. When several adjoining lots in the same block belong to the same owner, they shall be included in one description. When any tract or parcel of real estate is situated in more than one township, precinct, or school, road, or other district, the portion thereof in each of such townships, precincts, or districts shall be listed separately. The county assessor or county clerk, as the case may be, shall enter in the proper column, opposite each respective tract or lot, the name of the owner thereof, so far as he shall be able to ascertain the same. Such books, or unit valuation ledgers in the counties that shall adopt or have adopted the use thereof, shall contain columns in which may be shown the number of acres or lots and the value thereof, the improvements and the value thereof, the total value, the ~~assessed--value~~, and such other columns as may be required.

Sec. 205. That section 77-1311, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1311. The county assessor, in addition to the other duties provided by law, shall (1) check and verify with the aid of his assistants all personal tax returns; and (2) annually revise the real estate assessment for the correction of errors and, where properties have been assessed as entities and afterward part or parts transferred to other parties, to set off and apportion to each its just and equitable portion of the assessed actual valuation. He shall have general supervision over and direction of the assessment of all property in his county. The county assessor shall obey all rules and regulations made under this chapter and the instructions sent out by the State Board of Equalization and Assessment or Tax Commissioner. It shall be the duty of the county assessor to examine the records in the office of the register of deeds and county clerk for the purpose of ascertaining whether mortgages on real estate and security interests on personal property, producing mineral leases, title notes, contracts and bills of sale, intended to operate as a lien in the county, have been fully and correctly listed. He shall add to the assessment roll all omitted mortgages, security interests, producing mineral leases, title notes, contracts and bills of sale intended to operate as a lien and belonging to residents of his county, and not otherwise assessed, upon notice to the owner thereof or his agents. He shall examine the records in the office of the county judge and ascertain whether the property belonging to minors, insane and idiotic persons, and estates of deceased persons has been fully and correctly listed, and shall add to or change any such assessments so that the same shall be fully assessed. He shall examine the records in the office of the clerk of the district court to ascertain whether any judgments or liens thereon filed, belonging to residents of his county, and not otherwise assessed, have been omitted from the assessment rolls. In case of any such omission, he shall add the same to the assessment roll after notice to the owner. He shall make up the assessment books as provided in section 77-1303. He shall work full time and his office shall be separate from that of the county clerk except in counties which do not elect a full-time assessor.

Sec. 206. That section 77-1315, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1315. The county assessor or county clerk where he is ex officio county assessor shall complete his revision of the assessment rolls, schedules, lists, and returns and file them with the county clerk on or before April 1 of each year. The county assessor shall before

such filing, notify the record owner of every piece of real estate which has been assessed at a higher figure than at the last previous assessment. Such notice shall be given by first-class mail, addressed to such owner's last-known address. It shall describe said real estate, and state the old and new assessed actual valuation thereof and the date of the convening of the board of equalization.

Sec. 207. That section 77-1327, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1327. (1) The Tax Commissioner annually shall make and issue comprehensive assessment ratio studies of the average level of assessment, the degree of assessment uniformity, and overall compliance with assessment requirements for each major class of property in each county in the state. In order to determine the degree of assessment uniformity and compliance in the assessment of major classes of property within each county, the Tax Commissioner shall compute measures of central tendency and dispersion, and shall employ such standard statistical analysis as deemed appropriate by him.

(2) The Tax Commissioner may require assessors and other local officers to report to him data on assessed actual valuations and other features of the property tax for such periods and in such form and content as the Tax Commissioner shall require. The Tax Commissioner shall so construct and maintain his system for the collection and analysis of property tax facts as to enable him to make intracounty comparisons as well as intercounty comparisons based on property tax and assessment ratio data.

(3) The Tax Commissioner shall publish annually a summary of the findings of the assessment ratio studies together with digests of property tax data.

(4) The county assessor shall post annually in his office the assessment ratio as found in his county as determined by the Tax Commissioner.

Sec. 208. That section 77-1338, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1338. The county and all political subdivisions of the county shall be bound by the assessed actual valuations established by the county assessor and equalized by the county board of equalization and the State Board of Equalization and Assessment for all

property subject to its taxing power.

Sec. 209. That section 77-1406, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1406. The assessment of the mortgage interest, and the value in excess thereof, shall be revised annually, if necessary, to effect an assessment of the real property in accordance with the provisions of sections 77-1401 to 77-1409. The total ~~assessed~~ actual value of any real property, including the interests of the mortgagor and mortgagee, shall not be changed except when all the real property of the county is assessed, unless its value is changed by reason of altered conditions.

Sec. 210. That section 77-1504, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1504. The county board of equalization shall equalize the valuation of real property of the county by raising the valuation of such tracts and lots as are assessed too low, and lowering the valuation of such tracts and lots as are assessed too high. In cases of evident error of assessment or of apparent gross injustice in overvaluation or undervaluation of real property, it may consider and correct the same by raising, after due notice has been given to the interested party or parties, or by lowering the ~~assessed~~ actual valuation of such real property. In cases where farm lands or real property consisting of city, town or village blocks or lots have been assessed as entities and after the time of the assessment part or parts of such entities have been transferred by the owner or owners thereof to another party or to other parties by sale or otherwise, it may apportion the just and equitable proportion of the ~~assessed~~ actual valuation of such entities to the various parcels of lands into which such entities have been divided by transfer of title, upon notice given to the parties of such transfer.

Sec. 211. That section 77-1506.01, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1506.01. Whenever any owner of real or personal property shall apply to the county board of equalization for a reduction in the ~~assessed~~ actual value of any such property he shall be deemed to have waived notice of increase in the ~~assessed~~ actual value of such property which shall be found undervalued by the county

board of equalization, notwithstanding the provisions of any other statutes to the contrary.

Sec. 212. That section 77-1510, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1510. Appeals may be taken from any action of the county board of equalization to the district court within forty-five days after adjournment of the board, in the same manner as appeals are now taken from the action of the county board in the allowance or disallowance of claims against the county. After an appeal has been initiated, the board shall have no power or authority to compromise, settle, or otherwise change the action it has taken with respect to such assessment, and exclusive jurisdiction thereof shall be vested in the district court. No appeal shall in any manner suspend the collection of any tax, or the duties of officers relating thereto, during the pendency of the same, and all taxes affected thereby, which may be collected, shall be distributed as though no appeal were pending. If by final order of a court it is thereafter determined that such tax or a part thereof should be refunded, the county treasurer is authorized to make the refund upon receiving a certified copy of such final order, the refund to be made from funds in his possession or accruing to the various taxing districts to the extent which they profited from the original overpayment.

The county may cross appeal, without giving bond, for the reason that the assessed actual value of the owner's property is too low and should be increased in value as of the assessment date from which the appeal was taken.

Sec. 213. That section 77-1603, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1603. The rate of tax shall not exceed (1) for ordinary county revenue in counties having a population of more than nine thousand inhabitants, not more than ten-mills-on-the-dollar thirty-five cents on each one hundred dollars upon the assessed actual value of all the taxable property in such county, except intangible property, and in counties having a population of nine thousand or less, not more than twelve-mills-on-the-dollar forty-two cents on each one hundred dollars upon the assessed actual value of all the taxable property in such county, except intangible property; (2) for the support of blind persons, as defined by law, not more than five-teenths-of-a-mill-on-the-dollar one and

seven-tenths of one cent on each one hundred dollars upon the assessed actual value of all the taxable property in such county, except intangible property; (3) for roads, not more than ~~two-and-one-half-mills-on-the-dollar~~ eight and seven-tenths cents on each one hundred dollars upon the assessed actual value of all the taxable property in such county, except intangible property; (4) for the purchase of rural and suburban firefighting equipment in rural and suburban fire districts which may be organized upon the petition of sixty per cent of the freeholders as defined in section 35-502, or for the purpose of assisting and contributing to the purchase and upkeep of firefighting equipment in adjoining cities or villages, not more than ~~one-mill-on-the-dollar~~ three and five-tenths cents on each one hundred dollars upon the assessed actual value of all the taxable property in such a rural fire protection district, except intangible property, and not more than ~~three-mills-on-the-dollar~~ ten and five-tenths cents on each one hundred dollars, in a suburban fire protection district, on the assessed actual value of all the taxable property in such a suburban fire protection district, except intangible property; and (5) for the county sinking fund, not more than ~~one-mill-on-the-dollar~~ three and five-tenths cents on each one hundred dollars upon the assessed actual value of all the taxable property in such county, except intangible property. The term ordinary county revenue as used in subdivision (1) of this section shall include only taxes for the purposes specifically set forth in this section, and shall not include other taxes authorized by other statutory provisions.

Sec. 214. That section 77-1604, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1604. The county board of equalization in each county may annually levy a tax of not to exceed ~~two-tenths-of-one-mill-on-the-dollar~~ seven-tenths of one cent on each one hundred dollars upon the assessed actual value of all the taxable property in the county, except intangible property, such tax to be levied and collected in like manner as the general taxes of the county, and shall be known as the mothers' pension fund; Provided, that in counties having a population of more than two hundred thousand inhabitants, the county board of equalization may annually levy a tax of not to exceed ~~three-tenths-of-one-mill-on-the-dollar~~ one cent on each one hundred dollars upon the assessed actual value of all the taxable property in such county, except intangible property, for the mothers' pension fund.

Sec. 215. That section 77-1605, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1605. The county boards of equalization of the several counties of this state shall levy a tax not exceeding ~~three-tenths-of-one-mill-on-the-dollar~~ one cent on each one hundred dollars upon the assessed actual value of all the taxable property in their respective counties, except intangible property, to be levied and collected as now provided by law for the assessment and collection of taxes, for the purpose of creating a fund for providing food, shelter, fuel, wearing apparel, medical or surgical aid, or in bearing funeral expenses for persons who served in the armed forces of the United States during a period of war, as defined in section 80-401.01, or during a period of actual hostilities in any war or conflict in which the United States government was engaged prior to April 6, 1917, and who are in need of such aid and have legal residence in the State of Nebraska for a period of not less than one year and in the county in which application is made for a period of not less than six months, and for wives, widows, and minor children under eighteen years of age of such veterans and in cases where an eligible veteran or widow passes away leaving no next of kin eligible to apply for payment of expenses of last illness and burial, this fund may be used by the county service committee in paying such expenses.

Sec. 216. That section 77-1605.01, Revised Statutes Supplement, 1978, be amended to read as follows:

77-1605.01. The county boards of the several counties are authorized to levy a tax upon the assessed actual value of all the taxable property in such county, except intangible property, in addition to all other levies authorized by law, for the purpose of raising funds for the construction or improvement of any of the county roads or city streets within the respective counties. The funds raised by such special levy may be used by the county independently or for cooperative projects with the government of the United States or with any political or governmental subdivision of a state. Such funds shall be used for necessary road, street, and bridge purposes.

Sec. 217. That section 77-1615, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1615. In counties that have not adopted the use of unit tax ledgers, the tax list shall be completed

by the county assessor. In counties that have adopted the use of unit tax ledgers, such unit tax ledgers shall be completed by the county clerk in all counties having a population of more than two hundred thousand inhabitants, and by the county assessor in all other counties. The tax lists and unit tax ledgers shall be completed by carrying out in a column by itself the consolidated tax as provided in section 77-1614, with the labor tax, and any irregular tax, each in separate columns and, after adding up each column of taxes, the officer preparing same shall, in an abstract at the end of each precinct, township, city, and village list, or other subdivisions of a county, apportion the consolidated tax among the respective funds to which it belongs, according to the ~~number-of-mills tax~~ tax levied for each of said funds, showing a summary of each distinct tax. The officer preparing the same, before transmission of the tax lists or unit tax ledgers to the county treasurer, shall set up on his records a controlling account, which shall reflect the total tax assessed, against which the preparing officer shall record the monthly tax collections, as shown by the county treasurer's records.

Sec. 213. That section 77-1627, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1627. The county boards of the various counties in this state may, at their option, levy an annual tax of not to exceed ~~one-mill-on-the-dollar~~ three and five-tenths cents on each one hundred dollars upon the assessed actual value of all the taxable property in such county, except intangible property, for the relief of unemployed and indigent persons.

Sec. 219. That section 77-1725, Revised Statutes Supplement, 1978, be amended to read as follows:

77-1725. Except in any city or village which has adopted a building code with provisions for demolition of unsafe buildings or structures, it shall be unlawful for any person to tear down or remove any building situated on any real estate while there are any delinquent taxes unpaid thereon, or to remove any building situated within the corporate limits of any city or village which has an unpaid bonded indebtedness or which city or village is a part of or all of a school district which has such bonded indebtedness, to a point outside of such city or village, without paying to the county treasurer, to be deposited by said treasurer in the bond sinking fund of said city or village, school district or city or village and school district, as the case may be, an amount that bears the same proportion to the total outstanding bonded

indebtedness of such city or village, if such city or village has such bonded indebtedness, as the assessed actual valuation for the preceding calendar year of the building sought to be removed bears to the total assessed actual valuation of all taxable property in such city or village for the preceding calendar year or, if such school district has such outstanding bonded indebtedness, an amount which is a similar proportion of the assessed actual valuation of such building sought to be removed to the total outstanding bonded indebtedness of such school district, or both such amounts, as the case may be. Any person so offending shall be guilty of a Class 7 misdemeanor, and shall moreover be liable to the county, to be recovered in a civil action, for the amount of all delinquent taxes on such real estate and to such city or village for the amount of said proportion of any outstanding bonded indebtedness of such city or village to be recovered in the name of such city or village and also to such school district for the amount of said proportion of any outstanding bonded indebtedness of such school district to be recovered in the name of such school district; provided, such action may be brought in the name of such county, city, village or school district for such delinquent taxes and also for such proportion or proportions, if the one bringing such action has an interest in any of such taxes or amounts, for the benefit of all those interested in the same. Such proportion of such indebtedness, in either or all of such cases is hereby made and shall be a lien upon such building so removed from such city or village and said lien and the lien of such taxes shall follow and adhere to such building or the materials thereof wherever situated, or into whatever form the same may be converted. It shall be the duty of the county treasurer, whenever advised of the tearing down or removal of any such building, to issue a distress warrant for the amount of the delinquent taxes on such real estate, and to follow such building or material, and levy on and sell the same as personal property to satisfy such taxes. The provisions of this section shall be cumulative with and shall not prevent any such county, city, village, school district or any other proper person or persons from bringing an action for an injunction or any other remedy which any of them may be entitled to in regard to such removal.

Sec. 220. That section 79-320.01, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

79-320.01. The county board of any county may elect to discontinue the office of county superintendent upon expiration of the term of an incumbent. Such decision shall be made not later than twelve months prior

to the expiration of such term, and only after the county board has discussed such discontinuance at a public hearing for which proper notice has been duly given. If the county board elects to discontinue the office, it may contract with the educational service unit of which it is a part or a Class II, III, IV, V, or VI school district for performance of all of the duties imposed by law upon the county superintendent. Educational service units and Class II, III, IV, V, and VI school districts may enter into such contracts and perform such duties. The annual cost to the county of any such contract shall not exceed the proceeds of a tax of ~~one-tenth-of-a-mill-on-the-dollar~~ three-tenths of one cent on each one hundred dollars on the assessed actual valuation of all taxable property except intangible property in the county or two thousand five hundred dollars, whichever is greater.

Sec. 221. That section 79-408.02, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

79-408.02. When a district is reduced in size by the purchase or appropriation of land by the United States for any defense, flood control, irrigation, or war project, so that such remaining part shall (1) contain less than four sections of land, and fewer than twenty persons or (2) have an assessed actual value that places it in the lower twelve per cent of the school districts of the same class in the county, it shall be the duty of the county superintendent to attach such remainder to an adjoining district or districts.

Sec. 222. That section 79-408.03, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

79-408.03. Whenever a district shall suffer a reduction in the assessed actual valuation of the real property within the district by reason of the purchase or appropriation by the United States or any instrumentality of the United States of land therein for any defense, flood control, irrigation, or war project, and the number of children between the ages of five and twenty-one years residing in the district shall be increased by reason of the use by the United States of the land so purchased or appropriated for the above-mentioned purposes, and such increase in the number of pupils who will be eligible to attend school in the district does or will require a levy of taxes for general school purposes in excess of the average levy for general school purposes of school districts of the same class in the county, then the county superintendent shall have authority and it shall be his duty so to change the boundaries of the existing

district as to exclude therefrom all land purchased and appropriated by the United States and all land which by reason of its use or ownership is exempt from state taxation under the Constitution and Statutes of the United States. Where the United States, by the appropriate officer, does not accept or shall not have accepted exclusive jurisdiction over land so excluded, then the county superintendent shall form a new school district embracing land thus excluded.

Sec. 223. That section 79-415, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

79-415. All money on hand and arising from the sale of schoolhouse and site, and all other funds of the divided districts, shall be divided among the several districts created in whole or part from the divided districts as nearly as practicable in proportion to the assessed actual valuation of the taxable property attached to the districts formed in whole or in part by such division.

Sec. 224. That section 79-417, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

79-417. When a district is reduced in size by the purchase or appropriation of land by the United States for any defense, flood control, irrigation, or war project, the district to which such remaining part is attached, shall receive a pro rata share of all funds, based upon the ratio of assessed actual valuation of the remaining part to the total valuation of the former district as determined at the last current taxable valuation.

Sec. 225. That section 79-420, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

79-420. When, for a period of one school term, a district (1) shall have less than three legal voters residing therein, or (2) shall either fail to maintain a public elementary school within the district, in which are enrolled and in regular attendance for at least one hundred seventy-five days one or more pupils of school age residing in the district or does not contract for the tuition and transportation of pupils of such district with another district or districts and have pupils attending school regularly for at least one hundred seventy-five days under such contract or contracts, it shall be the duty of the county superintendent of the

county in which such district lies to dissolve such district and attach the territory of such district to one or more neighboring school districts; Provided, that before dissolving a district under the provisions of this section, the county superintendent shall fix a time for a hearing and shall notify each legal resident of the district at least fifteen days before such hearing; and provided further, that in such instances where such dissolution shall create extreme hardships on the pupils of the district affected, the State Board of Education may, on application by the school board of the district and the recommendation of the county superintendent of the county in which the district is located, annually waive the requirements of this section. Notification shall be by mail or by publication in a newspaper of general circulation in the area. If the county superintendent shall find that the district is required by this section to be dissolved, he shall enter an order dissolving the district and attach the territory of such district to one or more neighboring school districts; Provided, dissolutions involving the transfer of territory across county lines shall be acted upon jointly by the county superintendents of the counties concerned. Appeals from the action of the county superintendent may be made to the district court of the county of the official concerned. The county superintendent shall distribute the assets of the closed district among the other district or districts to which the property has been attached in proportion to the assessed actual valuation of the property attached to such district or districts.

Sec. 226. That section 79-422, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

79-422. Whenever it shall be deemed necessary (1) to erect a schoolhouse or school building, or an addition or additions and improvements to any existing schoolhouse, or (2) to purchase equipment for such schoolhouse or school buildings, in any school district in this state, the school board or board of education may, and upon petition of not less than one-fourth of the legal voters of said school district shall, submit to the people of said school district at the next general election or special election a proposition to vote a special annual tax for that purpose of not to exceed five mills-on-the-dollar seventeen and five-tenths cents on each one hundred dollars upon the assessed actual value of all the taxable property in such district, except intangible property, for a term of not to exceed ten years. Such special tax may be voted at any annual or special meeting of the district by fifty-five per cent of

the legal voters attending such meeting.

Sec. 227. That section 79-432, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

79-432. The aggregate school tax levied for general school purposes in Class I, II, III, and VI school districts shall be without restriction. In school districts of the first and second classes, except for taxes levied to pay principal and interest on bonds issued by the school district as to which taxes there shall be no limitation, no levy shall be made in excess of twelve-mills-on-the-dollar forty-two cents on each one hundred dollars upon the assessed actual value of all the taxable property in such districts, except intangible property, unless the proposition to make such increased levy has been approved by fifty-five per cent of the electors present and voting thereon at an election or special meeting called for such purpose or at an annual meeting when notice thereof shall have been given for at least fifteen days previous to such meeting or election by copies thereof posted in three public places within the district to the qualified voters thereof. If fifty-five per cent of the votes cast at such election or meeting shall be for the proposed increased levy, the board may make the levy in such amount as may be named in the election notice.

Sec. 228. That section 79-433, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

79-433. It shall be the duty of the county clerk of any county in which a fractional part of a joint school district is located, on or before July 15 of each year, to certify the assessed actual valuation of all taxable property of such fractional part of the joint district to the clerk of the county in which the schoolhouse of said school district is located.

Sec. 229. That section 79-436, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

79-436. Upon receipt of the proper certificate, the county board of equalization shall levy on the assessed actual value of all the taxable property in the said county, except intangible property, a sufficient tax to pay the high school tuition as certified by the county superintendent; Provided, the board shall exclude from the levy the assessed actual value of all of the taxable property of any district in which is maintained an

approved four year high school, and one half of the assessed actual value of all the taxable property of any district in which is maintained an approved two year high school. In case a county board of equalization shall fail to make such levy, the county superintendent of each county shall make a suitable levy within five days after the county board shall have adjourned and shall certify the same to the county assessor, who shall enter upon the tax rolls the levy so made by the county superintendent.

Sec. 230. That section 79-451, Revised Statutes Supplement, 1978, be amended to read as follows:

79-451. The secretary shall, on or before July 20 in all classes of school districts, deliver to the county superintendent, to be filed in his office, a report under oath showing the whole number of children belonging to the district between the ages of five and twenty-one years according to the census taken aforesaid. Such report shall identify the number of boys and the number of girls in each of the respective age categories. Each Class I district which is part of a Class VI district offering instruction (a) in grades kindergarten through six shall report those children who are five through eleven years old, and (b) in grades kindergarten through eight shall report those children who are five through thirteen years old. Each Class VI district offering instruction (c) in grades seven through twelve shall report those children who are twelve through eighteen years old, and (d) in grades nine through twelve those children who are fourteen through eighteen years old. Each Class I district which is not a part of a Class VI district shall report those children who are five through twenty-one years old. Any district board or board of education of any such district neglecting to take the enumeration and make return of the same shall be liable to the district for all school money which such district may lose by such neglect. The secretary shall also on or before July 15 in all districts deliver to the county superintendent, to be filed in his office, a report under oath described as an end-of-the-school-year annual statistical summary and on or before October 1 in Class I and II districts, and on or before November 1, in Class III, IV, V, and VI districts, deliver to the county superintendent, to be filed in his office, a report under oath described as the annual financial report showing (1) the number attending school during the year under five and also the number over twenty-one years of age; (2) the whole number that have attended school during the year; (3) the whole number in the district between the ages of seven and sixteen years, inclusive; (4) the length of time the school has been taught during the year by a qualified teacher, the length of time taught by each

teacher, and the wages paid to each: (5) the total number of days all pupils between the ages of five and twenty-one years have attended school during the year; (6) the amount of money received from the county treasurer during the year and the amount of money expended by the district during the year; (7) the ~~number of mills~~ rate of tax levied for all school purposes; (8) the amount of bonded indebtedness; and (9) such other facts and statistics as the Commissioner of Education shall direct.

Sec. 231. That section 79-471, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

79-471. No district shall be deprived of its proportionate share of the state school funds when it shall appear by the affidavit of the secretary of the district board, to be made and filed as provided in section 79-470, that the district has voted a general fund levy of ~~twelve mills on the dollar~~ forty-two cents on each one hundred dollars upon the assessed actual value of all the taxable property in such district, except intangible property, and that the proceeds available therefrom are insufficient to maintain school for a term of nine months when supplemented by the district apportionment from the State School Fund.

Sec. 232. That section 79-480, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

79-480. The county superintendent shall notify the county clerk of the transfer. The county clerk shall, within fifteen days from the receipt of the notice of transfer unless it be recalled at the request of the parent or guardian of such children in the meantime, place the school taxes, except for the payment of special levies for building purposes or existing bonds or interest on the same, of the parents or guardians and of the real estate on which they reside, not exceeding a quarter section of land for the year next ensuing, in the adjoining district instead of in the district of their residence. Such school taxation shall be based upon the levy for school purposes in the adjoining district, and the assessed actual valuation of the property of such parents or guardians and the real estate as determined by the proper officers. The taxes shall be collected as provided by law for the other taxes.

Sec. 233. That section 79-481, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

79-481. When the transfer of children from a school district located in one county to a school district located in another county is involved, the county superintendent of each such county shall notify the county clerk, of the county in which the county superintendent has jurisdiction, of each transfer granted, using such forms of notice as the Department of Education shall prescribe. The county clerk of the county to which the transfer for school purposes is made shall certify to the county clerk of the county in which the applicant for such transfer resides the ~~number--of~~ mills rate of school taxes then voted in the district to which the transfer is made. It shall then be the duty of the county clerk of the county in which the applicant resides to levy, within fifteen days after the receipt of the certificate of transfer, unless it be recalled at the request of the parent or guardian of such children in the meantime, under the authority of the county board of said county, upon all taxable property belonging to such applicant, real or personal, situated on lands thus transferred, an amount equal to and not exceeding the ~~number-of-mills~~ rate of school taxes being voted in the district to which the transfer is made. All such tax money derived from such levy shall be collected by the county treasurer of the county in which the property to be taxed is located and shall be paid by him to the county treasurer of the county to which transfer has been made. A proper receipt for such taxes shall be executed and drawn to the favor of the county treasurer from whom such taxes are received. The receipt shall set forth the purposes of such taxes and shall designate the school district entitled to receive all such taxes. The county treasurer of the county to which transfer was made shall place such taxes to the credit of the district.

Sec. 234. That section 79-506.03, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

79-506.03. The amount of such special tax so levied under the provisions of sections 79-506.01 to 79-506.04 shall not exceed ~~five--mills--on--the--dollar~~ seventeen and five-tenths cents on each one hundred dollars upon the assessed actual value of all the taxable property in such districts, except intangible property, above the amount allowed by law for general school purposes, and the total amount voted for the period of years shall not exceed five per cent of the actual valuation of the school district.

Sec. 235. That section 79-533, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

79-533. (1) Whenever a city of the second class, a village, or a ward thereof, is consolidated according to law with a primary or metropolitan city, the territory so consolidated with the primary or metropolitan city shall, ipso facto, become annexed to and merged into the school district of such city and become a part thereof, and all school property therein located shall become the property of such district. Thereupon all laws, rules, and regulations governing the school district and schools of such city of the primary or metropolitan class shall apply to the district and schools within the territory thus annexed to it. The school district into which the others in whole or in part are merged shall succeed to all the property, contracts, and obligations of each and all of the school districts so merged into it, in whole or in part, and shall assume all of their valid contracts and obligations.

(2) Should one or more wards, but less than all, of a city of the second class or of a village, become consolidated with such city, the school district into which such territory is merged shall assume such portion of all valid contracts and obligations of the school district of which such territory theretofore was a part as the assessed actual valuation of all the property of the territory thus merged with the school district of such city of the primary or metropolitan class bears to the total assessed actual valuation of all the property within the school district from which such territory has been detached.

(3) Where the school district boundaries of a metropolitan city school district extend outside of the metropolitan city, such part of the school district shall have its tax levy extended upon the county tax list, in the manner provided for in other school districts of the county, outside of the school district of such city. Such taxes shall be paid to the county treasurer at the same time that other school district taxes are paid.

Sec. 236. That section 79-536, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

79-536. Each school district created by merger with other districts shall provide for the payment of debts created by school districts, or other school organizations, superseded by the merged district, when such debts shall have been incurred in the erection of schoolhouses or for other school purposes. If any portion of such debt shall be in the form of bonds, if issued for a valuable consideration, the holder or holders thereof, upon surrendering the same to the board

of education, shall have the right to demand, and it shall be the duty of the board, in the name of the merged district, to cause to be issued other bonds of like amount and of like tenor and effect as to payment of principal and interest as the bonds surrendered. This provision shall also apply to cases where only a part of a district is embraced within the merged district, whenever the fractional part shall become a part of the merged district; provided, the latter shall assume and pay only such proportion of debt of divided districts as the assessed actual valuation of the part taken therefrom shall bear to the assessed actual valuation of the whole district.

Sec. 237. That section 79-548.01, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

79-548.01. The board of education of any Class III, IV, V, or VI school district may establish a special fund for the purposes of acquiring sites for school buildings or teacherages and purchasing existing buildings for use as school buildings or teacherages, including the sites upon which such buildings are located, and the erection, alteration, equipping and furnishing of school buildings or teacherages and additions to school buildings for elementary and high school grades and for no other purpose. Such fund shall be established from the proceeds of an annual levy, to be determined by the board of education, of not to exceed ~~four-mills-on-the-dollar~~ fourteen cents on each one hundred dollars upon the assessed actual value of all taxable property in the district, except intangible property, which shall be in addition to any other taxes authorized to be levied for school purposes. Such tax shall be levied and collected as are other taxes for school purposes.

Sec. 238. That section 79-903, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

79-903. The board of education, on or before August 1 in each year, shall make or cause to be made and report to the county board an estimate of the amount of funds required for the fiscal year next ensuing (1) for the payment of interest on bonds issued by the district; (2) to provide a sinking fund for the payment of bonds issued by the district; (3) to provide for the purchase and betterment of school sites, the remodeling, erection, and equipment, but not replacement, of buildings, new and old; (4) to provide the necessary funds, premiums, contributions and expenses in connection with a

retirement, annuity, insurance or other benefit plan adopted by the board of education for its present and future employees after their retirement, or any reasonable classification thereof; and (5) to provide for the support of schools, being the running expenses, miscellaneous, and all other expenses for such year. The estimate shall be accompanied by a budget statement prepared in accordance with good accounting practices and showing probable revenue from all sources, expenditures, and available balances upon which such estimate was based. The estimate and the budget statement may include such items as the board of education deems necessary to maintain adequate working balances of cash at all times, and to take into account the expenses and delays in the collection of taxes. The county board shall levy and collect the ~~number-of-mills~~ rate of tax necessary to provide the amounts so reported by the board of education in like manner as other taxes are levied and collected.

Sec. 239. That section 79-904, Peissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

79-904. The tax for bond interest shall in no one year exceed such amount as will, with the balance on hand in such fund, be sufficient to pay the bond interest as the same shall become due. The tax for the bond sinking fund shall not exceed a sum sufficient to pay the principal of such bonds as it becomes due or to pay each year such number of the bonds as will retire them all at or before their maturity. The amount of tax levied for the retirement plan fund and for general school purposes shall be without restriction except that the aggregate school tax levied for all purposes shall not in any one year exceed such rate as shall be necessary to provide the sums reported in the estimate returned in accordance with section 79-903. The amount of tax levied for the building and equipment fund shall not in any one year exceed ~~four-mills~~ fourteen cents on each one hundred dollars.

Sec. 240. That section 79-1007, Peissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

79-1007. The board of education shall annually, during the month of July, estimate the amount of resources likely to be received for school purposes, including the amounts available from fines, licenses, and other sources. Before the county board of equalization shall make its levy each year, the board shall report to the county clerk the ~~number-of-mills-on-the--dollar~~ rate of tax deemed necessary to be levied upon the assessed

actual value of all the taxable property of the district, except intangible property, subject to taxation during the fiscal year next ensuing for (1) the support of the schools, (2) the purchase of school sites, (3) the erection, alteration, equipping, and furnishing of school buildings and additions to school buildings, (4) the payment of interest upon all bonds issued for school purposes, and (5) the creation of a sinking fund for the payment of such indebtedness. The county board of equalization is authorized, directed, and required to levy and collect the ~~number--of--mills~~ rate of tax so reported and demanded by the board of education in the same manner as other taxes are levied and collected. The fiscal year of a Class V school district shall commence on September 1 of each year and end on August 31 of each year.

Sec. 241. That section 79-1007.02, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

79-1007.02. There shall be established for the general operation of the schools such fund as will result from an annual levy of such ~~number-of-mills-on-the-dollar~~ rate of tax upon the ~~assessed~~ actual value of all the taxable property in such school district, except intangible property, as the board of education shall determine to be necessary for such purpose. A further fund resulting from an annual amount of tax to be determined by the board of education of not to exceed ~~four-mills-on-the-dollar~~ fourteen cents on each one hundred dollars upon the ~~assessed~~ actual value of all the taxable property in the district, except intangible property, is established for the purpose of acquiring sites of school buildings and the erection, alteration, equipping, and furnishing of school buildings and additions to school buildings, and such ~~four--mill~~ tax levy shall be used for no other purposes. There shall be established a further fund resulting from an annual amount of tax to be determined by the board of education to pay interest on and retiring, funding, or servicing of bonded indebtedness of the district.

Sec. 242. That section 79-1036, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

79-1036. The trustees shall hold regular meetings annually and such special meetings at such times as may be deemed necessary. All meetings of the trustees shall be open to the public and be held in the office of the board of education. They shall keep a record of all the proceedings of such meetings. The trustees shall,

subject to the approval of the board of education, invest all cash income not required for current payments in securities of the type provided in section 79-1051 and so reinvest the proceeds from the sale or redemption of investments. They shall supervise the financial affairs of the system and recommend, to the board of education, any changes in the administration of the system essential to the actuarial requirements of the fund. They shall ascertain, during the month of July of each year, the estimated amount of money to be raised by taxation to cover payments during the ensuing fiscal year on account of prior service and recommend to the board of education the ~~number-of-mills~~ rate of tax to be levied.

Sec. 243. That section 79-1052, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

79-1052. The trustees shall annually estimate the total amount of annuities and refunds to be paid retired members during the ensuing fiscal year on account of prior service. They shall submit to the board of education, during the month of July in each year, the estimated amount required to cover such liabilities, taking into account any accumulated excesses or deficiencies on account of variations between estimated and actual payments for past service credits. Upon the recommendation of the trustees, the board of education shall certify to the county clerk, before the county board of equalization shall make its levy in each year, the ~~number-of-mills-on-the-dollar~~ rate of tax upon the assessed actual value of all the taxable property in such district, except intangible property, which it deems necessary to be levied to provide for such prior service annuities less the amount of such credits, and refunds on account of prior service. It shall be the duty of the county board of equalization to make the levy demanded by the board of education in the same manner as other taxes are levied and collected. Such special levy shall not in any one year exceed ~~two-mills-on-the-dollar~~ seven cents on each one hundred dollars upon the assessed actual value of all the taxable property in such district, except intangible property. The proceeds of such special mill tax levy shall be in addition to the aggregate school tax certified by the board of education for all other school purposes.

Sec. 244. That section 79-1103.02, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

79-1103.02. The board of education of a Class VI district, formerly organized as a county high school,

shall set apart each year, out of the aggregate tax authorized to be levied for high school purposes arising from the one-mill tax levied, the amount necessary to pay the high school tuition of students residing within the said school district and who may desire to attend high school in other districts within their own county.

Sec. 245. That section 79-1103.03, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

79-1103.03. Students who shall desire to attend other accredited public high schools within their own county; shall have their tuition paid by the high school district of their residence on the following conditions: On or before the second Tuesday in June of each year, students, by their parents or guardians, shall make application in writing to the county superintendent setting forth (1) that such students are proficient in the grades below the grade desired in the other accredited high school; (2) that the students reside with their parents or guardians within the high school district; (3) that the distance from the residences of the pupils to the high school is a distance of eight or more miles by the most practicable traveled road; and (4) that they reside nearer the other high school in the county of their residences. Thereupon the county superintendent shall certify to the board of education of the high school the amount to be required to be paid as tuition, and the board shall cause the sum arising out of the one-mill tax levy, included in the aggregate school tax levy for all general high school purposes, to be used for the payment of the tuition. At the close of each semester the county superintendent shall cause the board of education of the high school district to issue orders against the special levy for the payment of high school tuition, which shall be paid in the order of registration as other school orders are paid; provided, that if the nonresident high school tuition fund of the high school district shall not be sufficient to pay the full amount of the tuition, then the fund shall be paid pro rata to the district or distributed pro rata among the districts entitled to such funds, as the case may be; and provided further, that in counties having three or more accredited high schools other than the high school referred to in section 79-1103.01, the board of education may cause to be levied not to exceed an additional seven-tenths-of-one mill two and four-tenths cents on each one hundred dollars of actual valuation, to be used for tuition purposes only, and to pay the tuition of pupils living outside the eight-mile limit and nearer to any other accredited high school, whether within or outside the boundaries of said county.

Sec. 246. That section 79-1303, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

79-1303. In making the apportionment under section 79-1302, the Commissioner of Education shall distribute from the school fund for school purposes, to any and all counties in which there are situated school lands which have not been sold and transferred by deed or saline lands owned by the state an amount in lieu of tax money that would be raised if such lands were taxable, to be ascertained as follows: The county superintendents shall certify to the Commissioner of Education the tax levy for school purposes of each school district and the nonresident high school tuition levy of the county wherein such school land or saline land is located, and the last appraised value of such school land which value shall be fifty per cent of the appraised value for the purpose of applying the applicable mill tax levy for each district in determining the distribution to the counties of such amounts. The board of any school district, wherein there is located any leased or undeeded school land or saline land subject to the provisions of this section, may appeal to the Board of Educational Lands and Funds for a reappraisal of such school land if such school board deems the land not appraised in proportion to the value of adjoining land of the same or similar value. The Board of Educational Lands and Funds shall proceed to investigate the facts involved in such appeal and, if the contention of the school board is correct, make the proper reappraisal.

Sec. 247. That section 79-1335, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

79-1335. To be eligible for aid, except for foundation aid under the provisions of section 79-1334, from the School Foundation and Equalization Fund each district shall have levied, in the manner prescribed by law, a tax on the valuation of all taxable property within the district for the preceding year, except intangible property, as follows: (1) For Class I districts, not less than ~~eight-mills~~ twenty-eight cents; (2) for Class II, III, IV, and V districts, not less than ~~twelve-mills~~ forty-two cents; and (3) for Class VI districts, not less than ~~five-mills~~ seventeen and five-tenths cents.

Sec. 248. That section 79-2210, Revised Statutes Supplement, 1978, be amended to read as follows:

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, of not to exceed ~~one mill on the dollar~~ three and five-tenths cents on each one hundred dollars on the assessed actual valuation of all property except intangible property within its geographical unit. 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 1 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. 249. That section 79-2302, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

79-2302. One or more associate districts may combine with a parent district for the formation of a federation of school districts when the resulting federation would have initially not less than seventy-five pupils in each grade from seven to twelve and a minimum ~~assessed~~ assessed actual valuation for purposes of taxation of ~~twenty~~ fifty-seven million ~~two hundred~~ thousand dollars.

Sec. 250. That section 79-2313, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

79-2313. The budget procedures of the parent district shall be modified such that two budgets and the necessary financial records related to each budget shall be prepared and maintained. The first budget shall provide for all costs related to the educational program for all grades through grade six and shall be submitted for approval to the board of education of the parent district. The resulting ~~mill~~ tax levy shall be certified to the county treasurer for collection in the manner provided by law for certification and collection of taxes for the parent district. The second budget shall provide for all costs related to the educational programs for all grades seven to twelve. In preparing such budget there may be included depreciation at not to exceed three per cent per year on facilities furnished solely by the parent district for federation purposes. Such budget shall be submitted for approval to the board of education

of the federation of school districts. The funds required by such budget shall be raised by a mill tax levy on all taxable property except intangible property within the federation, which levy shall be uniform throughout the federation. Such levy shall be certified to the county treasurer or treasurers for collection in the manner provided by law for certification and collection of taxes for the parent district. The proceeds of such tax shall be deposited in the treasury of the county in which the parent district is located, and shall be there maintained as a separate fund which shall be disbursed solely on proper vouchers of the special board of education.

Sec. 251. That section 79-2650, Revised Statutes Supplement, 1978, be amended to read as follows:

79-2650. (1) On or before September 1 of each year, the board may certify to the county board of equalization of each county within the area a mill tax levy of not to exceed two-mills seven cents on each one hundred dollars, uniform throughout such area, for the purpose of supporting operating expenditures of the technical community college area.

(2) In addition to the levy provided in subsection (1) of this section, the board may, subject to the provisions of sections 79-2650.01, 79-2650.02, and 79-2650.05, also certify to the county board of equalization of each county within the area a mill tax levy of not to exceed one-mill three and five-tenths cents on each one hundred dollars, uniform throughout such area, for the purpose of establishing a capital improvement fund, a bond sinking fund, or for the retirement of general obligation bonds. The power to levy such tax under this subsection shall not exist after June 30, 1990.

(3) The combined levy provided in subsections (1) and (2) of this section shall not exceed two-and-one-half mills eight and seven-tenths cents on each one hundred dollars without prior approval by a majority vote of the qualified electors of the area voting in a primary, general, or special election called for such purpose, upon notice given by the members of the board at least twenty days prior to such election.

(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. 252. That section 80-102, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

80-102. (1) The county veterans' service committee shall meet at least once each year, or on call of the chairman or of any three members of the committee. It shall determine the amount considered necessary for providing the food, aid, expenses, and other necessary items set forth in section 77-1605 for the persons entitled to the same under the provisions of said section. The county veterans' service committee shall certify the amount so determined to the county board.

(2) The county board of each county shall annually make such levy or levies as shall be necessary to raise the required aid fund referred to in subsection (1) of this section, not exceeding ~~three-tenths of a mill on the dollar~~ one cent on each one hundred dollars upon the assessed actual value of all the taxable property of such county, except intangible property. Any unexpended balance of said aid fund at the end of any fiscal year shall remain in said fund, without reappropriation, for future use. The committee or a majority thereof shall fix the amount to be paid to each claimant and promptly disburse the same to or for the benefit of said claimant. The county clerk shall issue his warrant to the committee or to the county veterans' service officer, as directed by the committee, upon the county treasurer, for such amount as the committee shall from time to time request. The committee shall, at the end of each year, make a detailed report of its transactions to the county board. Such reports shall be accompanied with vouchers for all money disbursed.

Sec. 253. That section 83-1,142, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

83-1,142. (1) To carry out the policies and purposes of section 33-1,141, the director of the office of mental retardation shall provide a comprehensive and integrated statewide plan for facilities, programs, and services for mentally retarded persons, establish minimum standards for the operation of any facility or program providing services funded in whole or in part under the provisions of sections 33-1,141 to 33-1,146, provide such assistance as may be necessary to place a mentally retarded person in an appropriate facility or program, encourage research by public and private agencies, institutions of higher learning, and hospitals, in the interest of the elimination and amelioration of retardation and of the care and training of mentally

retarded persons, and promulgate such rules and regulations as are necessary to carry out the provisions of sections 33-1,141 to 33-1,146. In adopting standards, rules and regulations, the director shall be governed by the provisions of Chapter 34, article 9.

(2) If community-based programs or services are not available and the director determines that such programs or services cannot reasonably be provided locally in an area of the state where such programs or services for mentally retarded persons are necessary, the director may enter into agreements with other departments or agencies of the State of Nebraska, counties, cities, other political subdivisions, agencies created under the Interlocal Cooperation Act, and private organizations providing facilities, programs or services for mentally retarded persons, contract with educational service units and counties that have established offices of mental retardation or organizations designated by such counties to assist in the administration of local and regional services and programs, provide programs or services, and exercise all powers and perform all duties necessary and proper in carrying out the responsibilities of his office.

(3) Any public agency defined by section 23-2203 may enter into agreements and compacts to form cooperative undertakings or separate legal entities under the provisions of the Interlocal Cooperation Act for the purpose of entering into agreements on a regional basis with the director for providing facilities, programs, and services for the mentally retarded. Each public agency having taxing authority may levy and collect taxes within its geographical unit in an amount not to exceed ~~one-half mill-on-the-dollar~~ one and seven-tenths cents on each one hundred dollars on the assessed actual valuation of all taxable property except intangible property for the purpose of funding programs within sections 33-1,141 to 33-1,146.

Additional money needed for the funding of such programs may be obtained from taxes levied and collected under the general fund levy of any public agency having taxing authority.

Sec. 254. That section 36-402, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

36-402. For the purpose of establishing such county telephone system, the county board is empowered and authorized to cause a tax of not more than ~~two-fifths of-a-mill-on-the-dollar~~ one and four-tenths cents on each

one hundred dollars upon the assessed actual value of all the taxable property in such county, except intangible property, to be levied and collected for the purpose of establishing or assisting in establishing a public telephone system for any county within this state; Provided, 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 said board, signed by at least ten per cent of the electors of the county. If such proposal submitted at such election is carried by a majority of all the votes cast at said election, the board shall make the levy set forth in this section.

Sec. 255. That section 36-405, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

36-405. 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 ~~one-fifth mill on the dollar~~ seven-tenths of one cent on each one hundred dollars upon the taxable property of said county for the purpose of maintaining and extending the same.

Sec. 256. That section 23-927.01, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-927.01. On or before August 15 of each year, the county assessor shall certify to each governing body or board empowered to levy or certify a ~~mill tax~~ levy the current valuation of all property subject to the applicable levy. Current valuation shall mean that valuation established by the county assessor and equalized by the county board of equalization and the State Board of Equalization and Assessment.

Sec. 257. That section 23-2909, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

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 levy a tax, not to exceed the amount so certified nor to exceed one half-mill and seven-tenths cents on the-dollar each one hundred dollars upon the assessed actual value of all the taxable property in such district, except intangible property, 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 and 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 counter-signature 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. 258. That section 2-2501, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

2-2501. There is hereby created for the use of the Department of Economic Development a fund, to be known as the Nebraska Agricultural Products Research Fund, to consist of ~~the proceeds of a tax of one-tenth of one-mill on the-dollar upon the assessed value of all the taxable property of the state, except intangible property, which tax shall be levied in the years 1965 and 1966;~~ any funds appropriated by the Legislature; and any funds received by gift or from the federal government to be used for the purpose provided in section 2-2502. Any money in the Nebraska Agricultural Products Research Fund available for investment shall be invested by the state investment officer pursuant to the provisions of sections 72-1237 to 72-1259.

Sec. 259. That section 35-536, Revised Statutes Supplement, 1978, be amended to read as follows:

35-536. Each village volunteer or rural fire protection district merged pursuant to sections 35-530 to 35-536 shall be subject to the provisions of sections 35-508 and 35-509, and sections 35-511 and 35-512. Such merged district shall operate under the same mill tax levy limit as a rural fire protection district.

Sec. 260. That section 72-1005, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

72-1005. There is hereby created a fund to be known as the State Building Fund. The State Building Fund is to be used for purchases of land, structural improvements to land, acquisition of buildings, construction of buildings including architectural and engineering costs, replacement of or major repairs to structural improvements to land or buildings, additions to existing structures, and remodeling of buildings. In the case of armories and buildings constructed or remodeled from the proceeds of this fund or from the proceeds of the former State Institutional and Military Department Building Fund initial provision of such equipment as may be required to render such building or buildings operative for the purpose or purposes intended to be achieved by construction or remodeling of such building or buildings shall also be a purpose of this fund.

~~The State Building Fund shall consist of the proceeds of a tax of three and two-tenths of a mill on the dollar upon the assessed value of all the taxable property of the state, except intangible property. Such tax shall be levied in the year 1965 and annually thereafter to the end of the fiscal year, June 30, 1974; Provided, that if at any time a general sales or income tax, or a combination sales and income tax becomes operative in this state during the period this special levy is in effect and the state is prohibited from levying the special tax by operation of law, then the State Treasurer shall transfer to the State Building Fund an amount equivalent to the amount of money appropriated from the State Building Fund by the Legislature. Such transfer shall be made periodically during the course of the biennium as required to make expenditures from maintain adequate balances in the State Building Fund. Any money in the State Building Fund available for investment shall be invested by the state investment officer pursuant to the provisions of sections 72-1237 to 72-1259.~~

Sec. 261. That section 85-933, Revised Statutes Supplement, 1978, be amended to read as follows:

85-933. No funds generated or received from a General Fund appropriation, state aid assistance program, or receipts from a mill tax levy authorized by statute shall be expended in support of programs or activities which are in conflict with the role and mission assignments applicable to the University of Nebraska, state colleges, or technical community colleges under this act.

Sec. 262. This act shall become operative on January 1, 1981.

Sec. 263. That original sections 2-201, 2-203, 2-203.01, 2-203.02, 2-203.03, 2-203.05, 2-203.06, 2-1604, 2-2444, 2-2501, 2-3225, 3-504, 3-504.02, 3-603, 3-605, 3-613, 3-707, 10-401, 10-406, 10-407, 10-409, 10-501, 10-704, 10-707, 10-801, 12-402, 12-914, 12-923, 14-365.01, 14-365.07, 14-383, 14-514, 14-1026, 14-1905, 14-1821, 15-319, 15-1016, 16-203, 16-575, 16-678, 16-688, 16-693, 16-694, 16-697, 16-702, 17-229, 17-230, 17-231, 17-506, 17-508.02, 17-529.07, 17-529.08, 17-534, 17-545, 17-702, 17-703, 17-713, 17-718, 17-925.01, 17-938, 17-950, 17-951, 17-955, 17-957, 17-964, 17-967, 18-501, 18-512, 18-1005, 18-1201, 13-1202, 18-1203, 18-1204, 18-1205, 18-1401, 18-1502, 18-1503, 18-1505, 18-2107, 19-1302, 19-1309, 19-1402, 19-2102, 19-2504, 19-3313, 19-3315, 19-3318, 19-3321, 19-3327, 22-215, 22-407, 23-104, 23-107.01, 23-120, 23-259, 23-276, 23-320.03, 23-320.05, 23-320.06, 23-320.07, 23-320.11, 23-343, 23-343.01, 23-343.11, 23-343.13, 23-343.15, 23-343.19, 23-343.21, 23-343.23, 23-343.31, 23-343.46, 23-343.53, 23-343.56, 23-344, 23-351, 23-355.01, 23-360, 23-362, 23-362.03, 23-501, 23-801, 23-802, 23-804, 23-918, 23-927.01, 23-930, 23-2604, 23-2611, 23-2909, 31-370, 31-410.01, 31-411.02, 31-414, 31-424.01, 31-447, 31-450, 31-510, 31-513, 31-531, 31-540, 31-709, 31-711, 31-905, 32-4, 114, 35-502, 35-513.01, 35-513.02, 35-519, 39-801, 39-836, 39-1002, 39-1008, 39-1621, 39-1634, 39-1636.01, 39-1637, 39-1649, 39-1902, 39-1903, 39-1905, 39-1906, 46-139, 46-144, 46-1, 127, 46-516, 46-543, 46-544, 46-553, 46-574, 46-631, 51-201, 51-316, 51-501, 68-620, 68-620.01, 70-651.04, 71-1611, 71-1629.01, 71-1701, 71-2910, 71-2913, 71-2914, 72-1005, 74-1306, 77-201, 77-202.32, 77-506, 77-507, 77-660, 77-662, 77-664, 77-1209.02, 77-1241.04, 77-1241.06, 77-1242.02, 77-1250, 77-1303, 77-1311, 77-1315, 77-1327, 77-1338, 77-1406, 77-1504, 77-1506.01, 77-1510, 77-1603, 77-1604, 77-1605, 77-1615, 77-1627, 79-320.01, 79-408.02, 79-408.03, 79-415, 79-417, 79-420, 79-422, 79-432, 79-433, 79-436, 79-471, 79-480, 79-481, 79-506.03, 79-533, 79-536, 79-548.01, 79-903, 79-904, 79-1007, 79-1007.02, 79-1036, 79-1052, 79-1103.02, 79-1103.03, 79-1303, 79-1335, 79-2302, 79-2313, 80-102, 83-1, 142, 86-402, and 86-405, Reissue Revised Statutes of Nebraska, 1943, and sections 3-155, 31-727.01, 31-727.03, 31-739, 31-740, 31-755, 35-509, 35-509, 35-536, 39-1619, 46-673, 77-605, 77-1605.01, 77-1725, 79-451, 79-2210, 79-2650, and 85-933, Revised Statutes Supplement, 1978, and also section 81-915.34, Reissue Revised Statutes of Nebraska, 1943, are repealed.

Sec. 264. Since an emergency exists, this act shall be in full force and take effect, from and after its passage and approval, according to law.