

LEGISLATIVE BILL 268

Approved by the Governor April 15, 1985

Introduced by Revenue Committee, V. Johnson, 8,
Chairperson; Landis, 46; Miller, 37;
Rogers, 41; Hartnett, 45; Hefner, 19;
Sieck, 24

AN ACT relating to revenue and taxation; to amend sections 77-506, 77-601 to 77-609, 77-611, 77-612, 77-615, 77-616, 77-619, 77-620, 77-621, 77-623, 77-626, 77-627, 77-632, 77-633, and 77-1209.03, Reissue Revised Statutes of Nebraska, 1943, and sections 77-202, 77-624, 77-625, 77-628, 77-27,137, and 77-27,137.02, Revised Statutes Supplement, 1984; to change provisions relating to assessment and equalization of railroad property; to provide powers and duties for the Tax Commissioner; to eliminate provisions relating to the State Board of Equalization and Assessment; to harmonize provisions; to provide an operative date; to eliminate certain provisions relating to terminal taxation and sleeping car companies; to repeal the original sections, and also sections 77-610, 77-613, 77-614, 77-617, 77-618, 77-622, and 77-634 to 77-675, 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 77-202, Revised Statutes Supplement, 1984, be amended to read as follows:

77-202. (1) The following property shall be exempt from taxes:

(a) The property of the state and its governmental subdivisions;

(b) Property owned by and used exclusively for agricultural and horticultural societies;

(c) Property owned by educational, religious, charitable, or cemetery organizations and used exclusively for educational, religious, charitable, or cemetery purposes, when such property is not (i) owned or used for financial gain or profit to either the owner or user, (ii) used for the sale of alcoholic liquors for more than twenty hours per week, or (iii) owned or used by an organization which discriminates in membership or employment based on race, color, or national origin. For purposes of this subdivision, educational organization shall mean an institution operated exclusively for the purpose of offering regular courses with systematic instruction in

academic, vocational, or technical subjects or a museum or historical society operated exclusively for the benefit and education of the public, and charitable organization shall mean an organization operated exclusively for the purpose of the mental, social, or physical benefit of the public or an indefinite number of persons; and

(d) Household goods and personal effects when such property is not owned or used for financial gain or profit to either the owner or user.

(2) The increased value of land by reason of shade and ornamental trees planted along the highway shall not be taken into account in the assessment of such land.

(3) The premiums received by any insurance company authorized to do business in this state on pension, profit-sharing, and other employee benefit plans which are described in section 805(d)(1) of the Internal Revenue Code of 1954, as amended as of January 1, 1965, shall be exempt from taxes.

(4) Life insurance and life insurance annuity contracts and any payment connected therewith and any right to pension or retirement payments shall be exempt from the intangible tax.

(5) Vehicles registered under section 60-305.09 and paying the registration fees prescribed in such section shall be exempt from payment of ad valorem taxes.

(6) Agricultural income-producing machinery and equipment shall be exempt from the personal property tax except: (a) Motor vehicles, as defined provided in section 60-301; (b) property assessed by the Tax Commissioner State Board of Equalization and Assessment as provided in sections 77-601 to 77-675 77-633; (c) property owned by parties deemed public service companies subject to the provisions of sections 77-801 to 77-803; and (d) any building or fixture, whether permanently attached to the land or not.

(7) Business inventory shall be exempt from the personal property tax.

(8) Feed, fertilizer, and farm inventory shall be exempt from the personal property tax.

(9) Grain, seed, livestock, poultry, fish, honeybees, and fur-bearing animals shall be exempt from the personal property tax.

Sec. 2. 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 valued for tax purposes by the assessed for taxation in the several counties of the state, including the railroads and pipelines entirely within such county; and examine the valuation of all other property which is valued by the state, and shall equalize such assessment so as to make the same conform to law valuations for tax purposes within the state. The board For that

~~purpose, it~~ shall have the power to increase or decrease the 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 the such board.

Sec. 3. That section 77-601, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-601. The Tax Commissioner State Board of Equalization and Assessment shall assess all operating property of the railroads and railroad corporations in the State of Nebraska as defined in section 77-602.

Sec. 4. That section 77-602, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-602. The Tax Commissioner State Board of Equalization and Assessment on the first Monday of in May of each year shall proceed to ascertain all operating property of any railroad company owning, operating, or controlling any railroad or railroad service in this state, which for the purpose of assessment and taxation, shall be held to include the main track, sidetrack, spur tracks, warehouse tracks, roadbed, right-of-way and depot grounds, all machine and repair shops, general office buildings, storehouses, and all water and fuel stations, buildings, and superstructures located on any of such property, any manufacturing plant necessary in the operation of such railroad and any property used or held in connection with the manufacturing plant, all machinery, rolling stock, telegraph lines and instruments connected with such lines, all material on hand and supplies provided for operating and carrying on the business of such road, in whole or in part, franchises, all personal property of such railroad company, and all other real property of such railroad company which is adjacent and contiguous to the railroad right-of-way and is used or held for the sole purpose of operating the railroad. The commissioner board shall appraise and assess such property as other real and personal property.

Sec. 5. That section 77-603, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-603. On or before April 15 ~~March 1~~ each year, the person, company, or corporation owning, operating, or controlling any railroad or railroad service in this state, shall, by its president, secretary, principal accounting officer, or duly authorized corporate representative or official, return to the Tax Commissioner State Board of Equalization and Assessment a sworn statement or schedule of the property of such company on January 1 preceding. For good cause shown, the Tax

Commissioner may allow an extension of time in which to file such statement. Such statement shall include:

(1) A list of the right-of-way, track, and roadbed, giving the entire length of the main track and sidetrack in this and other states, and showing as to this state the portion in each governmental subdivision;

(2) A complete list giving size, location as to governmental subdivision, material, and value of all depots, station houses, machine shops, stockyards, scales, or other buildings situated wholly or in part on the right-of-way, together with all platforms, fuel and water stations, and the machinery and tanks connected therewith;

(3) A list showing the number of ties in track per mile, and weight of iron or steel rails per yard, used in the main or sidetrack, what joints or chairs are used in track, kind of ballasting, length of time iron or steel has been used, and what length of time the road has been built;

(4) A full list of the rolling stock belonging to or operated by such road, which shall distinctly set forth the number, class, and value of all locomotives, passenger cars, dining cars, express cars, mail cars, baggage cars, grain cars, box cars, horse cars, cattle cars, coal cars, flat cars, wrecking cars, pay cars, and all other kinds of cars owned or used by such company, whether within or without the State of Nebraska, together with a statement of the number of miles traveled by each of the classes of cars over the line of such company within the State of Nebraska and without the State of Nebraska, separately during the preceding year ending December 31;

(2) (5) A statement of schedule showing: (a) The amount of capital stock authorized and the number of shares into which such capital stock is divided; (b) the amount of capital stock paid up; (c) the market value of the stock, or, if of no market value, then the true value of the shares of stock; (d) the total amount of all secured and unsecured indebtedness, except for current expenses of operating the road; and (e) the location and actual valuation of all its real estate and personal property in this state that is locally assessed and (e) the actual valuation of all its operating property in this state that is locally assessed. Such schedule shall be made in conformity with such instructions and forms as may be prescribed by the State Board of Equalization and Assessment Tax Commissioner, which values shall be taken into account and be considered in arriving at the true value of such railroad property and its franchises;

(3) (6) A correct return of the value of all materials and supplies used for operating and carrying on the business of such railroad, tools and materials used for repairs and of all other personal property in the State of Nebraska, together with such other information as the State Board of Equalization and Assessment may require;

(7) A true statement of all bridges, showing

where located as to governmental subdivisions; the true value thereof, kind and material, the length, width, and height of such structure; and

(4) (8) The total gross earnings and net earnings of such corporation during the year for which the statement is made, and the total amount expended in the operation and maintenance of the property and the improvements to such property, distinguishing that expended in improvement or betterment from that expended in maintenance and operation; also the dividend last declared upon its shares and the amount thereof, and the date, number, and amount of all dividends declared upon its stock during the year preceding the date of such report, and such other information as the Tax Commissioner state board may in writing require, all of which shall be taken into consideration in ascertaining and fixing the value of such road and the franchise thereof; and

(5) Such other necessary information as the Tax Commissioner may require.

Sec. 6. That section 77-604, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-604. The returns of railroad companies or corporations shall not be held to be conclusive as to the value of the property, but the Tax Commissioner State Board of Equalization and Assessment shall, from all the information which he or she it is able to obtain, including records of the Public Service Commission or other regulatory body, find the true value of all such property, including tangible property and franchises, and shall assess the same on the same basis as other property is required to be assessed. The unit valuation of the railroad companies allocated to the state shall be distributed as follows: (1) Five per cent shall be distributed to all taxing subdivisions where the railroad company has investment in general office buildings or machine and repair facilities proportionate to the company's investment in general office buildings and machine and repair facilities in the state; and (2) the balance shall be distributed to all taxing subdivisions including cities and villages. The valuation of each mile of main track and sidetrack shall be distributed by the state board based on a formula in which fifty per cent of the valuation is based on miles of main track and sidetrack and fifty per cent of the valuation is based on density factor on miles of main track and sidetrack. The value per mile of sidetrack shall equal the value of the line divided by the following quantity: The number of miles of sidetrack plus two times the number of miles of main track. The value per mile of main track shall equal twice the value per mile of sidetrack as computed in this section. For the purposes of Chapter 77, article 6, the reference to sidetrack shall include all track not properly designated as main track and shall include, but not be limited to, passing track, yard

track, and track within terminals. Main track shall be defined as that track over which regularly scheduled railroad operations are conducted. Density factor shall be determined by ton-miles traveled over a route, measured by the number of tons of revenue freight moved one mile.

Sec. 7. That section 77-605, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-605. In case of failure to make such statement or schedule to the State Board of Equalization and Assessment Tax Commissioner, such person, company, or corporation so failing to make a return shall be guilty of a Class I misdemeanor. In such case the commissioner board shall proceed upon the best information obtainable, and in the manner directed in section 77-604, to ascertain the actual valuation of all the operating property of such corporation, and to the actual valuation the commissioner they may add fifty per cent as a penalty for such failure.

Sec. 8. That section 77-606, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-606. Any railroad company operating any road within the State of Nebraska shall, on or before April 15 ~~±~~ of each year, report to the county assessor, or the county clerk ~~when where he or she is ex officio county assessor,~~ of each county through which its track runs, the number of miles of main track and side track situated within each governmental subdivision in the county as of January 1, together with all nonoperating taxable real and personal property belonging to such railroad company which is not subject to assessment and assessed by the Tax Commissioner State Board of Equalization and Assessment under section 77-602.

Sec. 9. That section 77-607, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-607. The Tax Commissioner State Board of Equalization and Assessment shall have power to require ~~the attendance before it of~~ any officer, agent, or servant of any railroad or railway company having any portion of its property in this state, to attend a hearing and to answer under oath such questions regarding the touching said property, as may be propounded by the board. The commissioner board shall have power to issue whatever notice or process may be necessary to compel the attendance of any such person as a witness, which process may be served by any person deputed by the board for that purpose designated by the commissioner. Any person, who ~~fails shall fail~~ to respond to such process, or who ~~refuses shall refuse~~ to answer any proper question put to him or her by the board, shall be guilty of a Class IV misdemeanor.

Sec. 10. That section 77-608, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-608. Any officer, agent, or servant of any railroad company, or other person, who shall knowingly make any false answer to any question put to him or her by

the State Board of Equalization and Assessment Tax Commissioner, or in the commissioner's its behalf, regarding touching the property, business, money and credits, or value thereof, of such company, shall be guilty of perjury.

Sec. 11. That section 77-609, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-609. Beginning January 1, 1980, and each third year thereafter, the Tax Commissioner board shall recalculate the density all factors used in distributing value along the line. In making its assessment of railroad operating property for the purpose of taxation, the State Board of Equalization and Assessment shall prepare a complete transcript of its proceedings. It shall set forth the manner in which it arrived at the assessment, the several items included in the total assessment, the manner of arriving at the several items, and the total. The record shall clearly show what was the basis of the assessment of the railroad operating property and how the same was arrived at, which record shall be made and kept as a part of the permanent records of the board.

Sec. 12. That section 77-611, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-611. The State Board of Equalization and Assessment Tax Commissioner, after having valued and assessed all of the railroad operating property in this state, shall, within thirty days of such assessment, unless an appeal is taken from the assessment as provided in section 77-612, make return to the county clerk of each county in which any portion of the railroad operating property as designated in sections 77-609 to 77-620 may be located, to be used as the basis of levy for the county and governmental subdivisions through which any railroad or part thereof may extend.

Sec. 13. That section 77-612, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-612. The Tax Commissioner shall, on or before July 15 of each year, notify in writing each railroad company of the value, determined by the Tax Commissioner, of the railroad company's taxable operating property within the state. In the event any railroad company or the Attorney General of the State of Nebraska, acting for and on behalf of the state and the subdivisions in the state interested in said taxation, shall feel aggrieved, then either said such railroad company or the Attorney General, as aforesaid, may, prior to August 1, file with the Tax Commissioner an administrative appeal State Board of Equalization and Assessment a complaint in writing, stating wherein they claim said assessment that it claims the valuation is unjust or inequitable, and also stating the amount which it is claimed the valuation said assessment should be, and the excess or deficiency therein, and asking ask for an equalization and adjustment

of said assessment the valuation by the board commissioner. At the next regular meeting of the board, the complaints The appeal shall be considered and either party shall be permitted to introduce any evidence in reference thereto and fully and fairly present its case. The commissioner cause of complaint and the board shall act upon the appeal said complaint and shall make such an order in the premises. The as to the board shall seem just and reasonable; and said order shall be considered as the final order in the case from which an appeal may be taken to the Supreme Court district court as provided in section 77-613 84-917. In lieu of filing an administrative appeal with the Tax Commissioner pursuant to this section, a railroad may, prior to August 1, appeal to the district court, which appeal shall be heard by the district court de novo.

Sec. 14. That section 77-615, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-615. It shall be the duty of the Tax Commissioner, State Board of Equalization and Assessment; upon demand of either party a railroad company desiring to appeal, to furnish to the party a full and complete transcript of all the records and proceedings of the board commissioner in making the assessment valuation, and also a full and complete record and bill of exceptions of the evidence considered and taken by the board commissioner in making said assessment the valuation, and a full statement by the board commissioner of the evidence upon which ~~it~~ he or she acted in making said the assessment. The fees for the transcript shall be the same as are now allowed to clerks of the district court for making transcripts of records for appeal to the Supreme Court.

Sec. 15. That section 77-616, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-616. No injunction shall be granted restraining the levy of taxes under the assessment ~~so~~ made by the State Board of Equalization and Assessment Tax Commissioner.

Sec. 16. That section 77-619, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-619. In the event a notice of appeal is filed and the appeal is perfected by the railroad company as provided in section 77-613 77-612, then the Tax Commissioner State Board of Equalization and Assessment shall forthwith make ~~its~~ his or her return to the respective county clerks of the several counties in which any portion of the railroad operating property may be located, stating the amount of the assessment valuation as determined by the board commissioner and the amount which the railroad company claims such assessment valuation to be in excess of the assessed actual value. ~~in the event of an appeal by the railroad company. in the event of an appeal by the Attorney General; the return shall set forth the assessment made by the board and the amount which the~~

notice claims such assessment to be less than the assessed value of the property. The taxing boards of the respective counties shall have authority to levy and collect taxes under the assessment so valuation made against railroad property upon the uncontested value of the assessment valuation.

Sec. 17. That section 77-620, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-620. Immediately after a final determination of the valuation, the Tax Commissioner assessment by the Supreme Court of the state, the State Board of Equalization and Assessment shall forthwith certify to the county clerks of the respective counties the final judgment of the court determining the assessed actual value of the property. The taxing boards of the respective counties shall have authority to correct the assessment valuation to comply with the judgment of the court, final determination and to levy and collect taxes against the railroad operating property upon the value determined, by the Supreme Court, if any, in excess of the uncontested value upon which levy was made under section 77-619.

Sec. 18. That section 77-621, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-621. The return by the Tax Commissioner State Board of Equalization and Assessment to the county clerks shall include: the following:

(1) The number of miles of main track and side track of each railroad located in each governmental subdivision and the total length of main track and side track in the county;

(2) The assessed valuation per mile of such main track and side track; and

(3) The valuations that shall be placed to the credit of such governmental subdivision in the county.

Sec. 19. That section 77-623, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-623. The assessed value of railroad operating property as determined by the State Board of Equalization and Assessment Tax Commissioner and reported to the county pursuant to section 77-621, shall be apportioned by the county assessor, or the county clerk where when he or she is ex officio county assessor or in those counties having unit tax ledgers which are prepared by the county clerks, among the respective governmental subdivisions in which such property is located, and the value thereof may be entered on the tax list and collected by the county treasurer.

Sec. 20. That section 77-624, Revised Statutes Supplement, 1984, be amended to read as follows:

77-624. The president or other chief officer of every car company, mercantile or other company, or corporation, other than a railroad company operating a line of railroad, and every firm, corporation, or

individual owning or operating any railroad cars, ~~except sleeping cars~~, through, in, or into the State of Nebraska shall, on or before April 15 of each year, make to the Tax Commissioner State Board of Equalization and Assessment a true, full, and accurate statement, verified by the affidavit of the officer or person making it, showing (1) the aggregate number of miles made by each class of their cars on the several lines of railroad in this state during the preceding year ending December 31, (2) the aggregate number of miles made by each class of their cars on all railroad lines during the preceding year ending December 31, and (3) the total number of cars of each class owned by the company, individual, or firm. No other method of allocation shall be used.

For good cause shown, the commissioner Tax Commissioner may allow an extension of time in which to file such statement.

Sec. 21. That section 77-625, Revised Statutes Supplement, 1984, be amended to read as follows:

77-625. The president or other chief officer of every railroad company whose lines run through or into this state shall, on or before April 15 of each year, furnish to the Tax Commissioner State Board of Equalization and Assessment a statement, verified by the affidavit of the officer or person making the statement, showing the total number of miles traveled by each class of cars of every such car company, mercantile or other company, firm, or individual on their lines, branches, sidings, spurs, and warehouse tracks in this state during the preceding year ending December 31. For good cause shown, the commissioner Tax Commissioner may allow an extension of time in which to file such statement.

Sec. 22. That section 77-626, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-626. The Tax Commissioner State Board of Equalization and Assessment shall ascertain from the statements made under sections 77-624 and 77-625, the number of cars required to make the total mileage in this state of the cars of each car company, mercantile or other company, or corporation, within the period of one year. The commissioner board shall ascertain and fix the valuation upon each particular class of cars, which as nearly as possible, shall be the actual value of such cars, and the number so ascertained shall be assessed to the respective car company, mercantile or other company, firm, or individual. For the purpose of making the assessment, the commissioner board is authorized to base the assessment upon the statements of the ~~several~~ railroad companies.

Sec. 23. That section 77-627, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-627. In case any such car company, mercantile or other company, firm, or individual, shall

fail or refuse to make the statement required under section 77-624, the Tax Commissioner State Board of Equalization and Assessment shall fix the value of such cars, adding fifty per cent ~~thereof~~, as provided. In γ and in determining the number of such cars, the board commissioner, insofar as may be practicable, shall harmonize the statements of the several railroad companies, car companies, mercantile or other companies, firms, or individuals. Such with respect thereto, and such assessment shall be included in the records and proceedings of the board commissioner.

Sec. 24. That section 77-628, Revised Statutes Supplement, 1984, be amended to read as follows:

77-628. For the purpose of ascertaining the average rate of all general taxes provided for in section 77-629, the county official who prepares the tax list of each county shall certify to the State Board of Equalization and Assessment Tax Commissioner, on or before December 1 of each year, the total valuation, the respective levies, the total amount of all general taxes, county, municipal, school, and local, and, for statistical purposes, any other information deemed necessary by the commissioner Tax Commissioner for the current year, on forms prescribed and furnished by the Tax Commissioner commissioner.

Sec. 25. That section 77-632, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-632. In case any such car company, mercantile or other company, firm, or individual shall fail or refuse to make the statement required by section 77-624 within the time specified, or shall make a false statement, the Tax Commissioner State Board of Equalization and Assessment shall proceed to assess the property of such car company, mercantile company, firm, or individual so failing, and shall add fifty per cent to the value, ~~thereof~~, as ~~ascertained and determined by the board commissioner~~.

Sec. 26. That section 77-633, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-633. Sections 77-624 to 77-633 shall not apply to railroad companies operating railroads within this state, ~~nor to sleeping car companies whose cars are used regularly by railroads running into and through this state.~~

Sec. 27. That section 77-1209.03, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1209.03. Improvements put on leased lands, other than leased public lands, shall be assessed to the owner of such leased lands, unless before January 1 following any change in such improvements the owner of such leased lands or the lessee thereof, or the owner of such leased lands and the lessee thereof before March 1

following change in such improvements, shall file with the county assessor or county clerk, ~~where~~ when he or she is ex officio county assessor, a written instrument stating that specifically designated improvements on such leased lands are the property of the lessee, and requesting that such designated improvements be assessed as personal property, whereupon such improvements shall be listed for assessment by the owner thereof as personal property, and the taxes imposed on such improvements shall be collected by levy and sale of the interest of such owner, the same as in all other cases of the collection of taxes on personal property. When such instrument is filed by the owner of such leased lands, notice thereof shall be given by the county assessor to such lessee addressed to the address of such improvements. Improvements so assessed as personal property shall have a tax situs upon the leased lands where they are located on the assessment date. ~~When a person or corporation files with the county assessor or county clerk, where he is ex officio county assessor, a return of its property under section 77-648, showing the improvements owned, such return shall be deemed a request that all other improvements shall be assessed to the owner of such improvements and such a return shall be deemed a compliance with this section.~~

Sec. 28. That section 77-27,137, Revised Statutes Supplement, 1984, be amended to read as follows:

77-27,137. The appropriation provided for in section 77-27,136 for aid to counties shall be distributed to the various county treasurers of the state on the basis of the ratio of the total amount of property taxes levied by the particular county for county purposes to the total amount of property taxes levied by all counties for county purposes based on the amounts stated in the most recent certificate of taxes levied statement submitted by each county to the State Board of Equalization and Assessment Tax Commissioner pursuant to section 77-628.

The Tax Commissioner shall determine the amount to be distributed to the various counties and certify such amounts by voucher to the Director of Administrative Services. Each amount shall be distributed ~~(1) for fiscal year 1982-83 in seven as nearly as possible equal monthly payments between the fifth and twentieth day of each month beginning December 1982, and (2) for fiscal year 1983-84 and each fiscal year thereafter in seven as nearly as possible equal monthly payments on the last business day of each month beginning in December, 1983, and each December thereafter.~~ The State Treasurer shall, between the fifth and twentieth day of each month, notify the Director of Administrative Services of the amount of funds available in the General Fund for payment purposes. The Director of Administrative Services shall on the last business day of each month draw warrants against funds appropriated. The proceeds of the governmental subdivision payments received

by the various county treasurers shall be credited to the general fund of the county.

Sec. 29. That section 77-27,137.02, Revised Statutes Supplement, 1984, be amended to read as follows:

77-27,137.02. The appropriation provided for in section 77-27,136 for aid to natural resources districts shall be distributed to the various natural resources districts of the state on the basis of the ratio of the total amount of property taxes levied by the particular natural resources district to the total amount of property taxes levied by all natural resources districts within the state based on amounts stated in the most recent certificate of taxes levied statement and schedules submitted by each county to the Tax Commissioner State Board of Equalization and Assessment pursuant to section 77-628. The Tax Commissioner shall determine the amount to be distributed to the various natural resources districts and certify such amounts by voucher to the Director of Administrative Services. Each amount shall be distributed in seven as nearly as possible equal monthly payments between the fifth and twentieth day of each month beginning December 1, 1982, and each December thereafter. The State Treasurer shall, between the fifth and twentieth day of each month, notify the Director of Administrative Services of the amount of funds available in the General Fund for payment purposes. The Director of Administrative Services shall, upon receipt of such notification and vouchers, draw warrants against funds appropriated. The proceeds of the payments received by the various natural resources districts shall be credited to the general fund of the district.

Sec. 30. This act shall become operative for all taxable years beginning on and after January 1, 1985.

Sec. 31. That original sections 77-506, 77-601 to 77-609, 77-611, 77-612, 77-615, 77-616, 77-619, 77-620, 77-621, 77-623, 77-626, 77-627, 77-632, 77-633, and 77-1209.03, Reissue Revised Statutes of Nebraska, 1943, and sections 77-202, 77-624, 77-625, 77-628, 77-27,137, and 77-27,137.02, Revised Statutes Supplement, 1984, and also sections 77-610, 77-613, 77-614, 77-617, 77-618, 77-622, and 77-634 to 77-675, Reissue Revised Statutes of Nebraska, 1943, are repealed.

Sec. 32. Since an emergency exists, this act shall be in full force and take effect, from and after its passage and approval, according to law.