

## LEGISLATIVE BILL 437

Approved by the Governor March 3, 1999

Introduced by Wickersham, 49; Schellpeper, 18; Vrtiska, 1

AN ACT relating to county agricultural societies; to amend sections 2-221 to 2-226, 2-228, 2-229, 2-231 to 2-233, 2-235 to 2-239, 2-250, 2-253, 2-256, 2-259, and 13-503, Reissue Revised Statutes of Nebraska, and section 77-3442, Revised Statutes Supplement, 1998; to change provisions relating to county fair boards and county agricultural societies; to change provisions relating to property tax levies; to harmonize provisions; and to repeal the original sections.

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

Section 1. Section 2-221, Reissue Revised Statutes of Nebraska, is amended to read:

2-221. Counties in the State of Nebraska are hereby authorized to establish and maintain county ~~fairs~~ fair boards, to purchase, hold, and improve real estate for ~~that purpose~~ the purpose of holding county fairs, to convey the same, to levy and collect taxes for such purposes, and to do all other things necessary for the proper management of such county fairs. Property acquired for such purpose by an elected county fair board shall be held in the name of the (name of county) County Fair.

Sec. 2. Section 2-221.01, Reissue Revised Statutes of Nebraska, is amended to read:

2-221.01. The boards of county agricultural societies and county ~~fairs~~ fair boards of two or more adjoining counties may hold joint fairs at one location. Such authority shall not disturb their right to purchase, hold, and improve real estate for that purpose, to convey the same, to levy and collect taxes for such purposes, and to do all things necessary for the proper management of such joint county ~~ventures~~ fairs.

Sec. 3. Section 2-222, Reissue Revised Statutes of Nebraska, is amended to read:

2-222. Any county may accept the provisions of and proceed under sections 2-221 to 2-231 ~~herein, when such county shall have accepted the provisions thereof, which acceptance may be made by the county commissioners or board of supervisors~~ by resolution duly adopted by the county board. The resolution shall indicate whether the membership of the county fair board to be established under such sections would be elected or appointed pursuant to section 2-224. If, after the adoption of a resolution for such purpose, fifteen percent of the qualified registered voters of the county ~~shall~~ file with the county board a petition requesting that the acceptance of the provisions of ~~said~~ such sections ~~shall~~ be submitted to the voters of the county, the county board shall submit the same to a vote of the people in like manner as the question of voting courthouse bonds may be submitted. During the time such question is pending for the vote of the people, no further proceedings shall be had for the establishment of ~~such fair~~ a county fair board. ~~Whenever~~ If ten percent of the qualified registered voters of the county ~~shall~~ file a petition with the county board asking that the question of the acceptance of the provisions of ~~said~~ such sections and specifying whether the membership of the county fair board to be established under such sections would be elected or appointed pursuant to section 2-224 be submitted to a vote of the people, ~~it shall be the duty of such board to the county board shall~~ submit such question to the voters in like manner as the question of voting courthouse bonds may be submitted. If a majority of the votes cast upon the question, ~~when the same is submitted under either of the provisions hereinbefore made,~~ shall be are in favor of such proposition, the county board shall immediately proceed to establish such a county fair board.

Sec. 4. Section 2-223, Reissue Revised Statutes of Nebraska, is amended to read:

2-223. In any county accepting the provisions of sections 2-221 to 2-231, ~~bonds may be voted, or a special tax be levied,~~ an elected county fair board or the county board for an appointed county fair board may propose the issuance of bonds or levy a special tax for the purchase and improvement of real estate for county fair purposes in like manner as for the building of a courthouse.

Sec. 5. Section 2-224, Reissue Revised Statutes of Nebraska, is amended to read:

2-224. ~~Whenever any county shall have accepted the provisions of~~ (1) If the membership of the county fair board to be established under

sections 2-221 to 2-231 is to be appointed, the county board shall appoint from the residents of the county a county fair board, consisting of nine members who shall in the first instance be appointed as follows: Three for a term of one year, three for a term of two years, and three for a term of three years. Thereafter there shall be appointed each year three members for a term of three years. Vacancies occurring upon such board shall be filled by the county board. No person while a member of the county board shall be a member of the county fair board, nor shall more than two members of the county fair board be residents of the same township, precinct, or incorporated city or village at the time of appointment. An appointed county fair board is a division of the county.

(2)(a) If the membership of the county fair board to be established under sections 2-221 to 2-231 is to be elected, the procedures of this subsection shall be followed.

(b) The county board shall by resolution provide for the election of a nine-member county fair board at a public meeting. The resolution shall designate a time and place for the meeting and shall provide for a notice of the meeting to be published twice in a newspaper of general circulation in the county, the last publication to appear at least five days prior to the meeting. The notice shall be addressed to all registered voters of the county. The registered voters present at the meeting shall elect by majority vote persons who reside in the county as members of the county fair board. The election commissioner or county clerk shall administer the initial election.

(c) At the first meeting of the county fair board, the member receiving the highest number of votes shall preside until officers have been selected as provided in section 2-225. The three persons receiving the highest number of votes shall serve for terms of three years. The three persons receiving the next highest number of votes shall serve for terms of two years. The three persons receiving the next highest number of votes shall serve for terms of one year. As the terms expire, their successors shall be elected for three-year terms at an annual meeting of the registered voters of the county held for that purpose and shall hold office until their successors have been elected.

(d) The county fair board may increase its membership by up to six additional members after the initial election and organization by adoption of a resolution stating the number of additional members and designating the applicable election cycles. The new members shall be elected for three-year terms beginning as provided in the resolution.

(e) If any person offering to vote at any meeting is challenged as unqualified by any voter of such county, the person administering the election or presiding at the meeting shall explain to the person challenged the qualifications of a registered voter. If such person states that he or she is qualified and the challenge is not withdrawn, the person shall take an oath, reduced to writing, in substance as follows: "I do solemnly swear (or affirm) that I am a citizen of the United States, that I am of the constitutionally prescribed age of an elector or upwards, that I am domiciled in this county, and that I am registered to vote in this county, so help me God." Every person taking such oath and signing his or her name to it shall be permitted to vote on all questions proposed at the meeting.

(f) Notice of the annual meeting shall be published once in a newspaper of general circulation in the county, such publication to appear at least five days prior to the meeting. A vacancy occurring due to resignation, death, or removal of a member because of malfeasance or nonfeasance shall be elected by the remaining board members for the unexpired term.

(g) An elected county fair board constitutes a body politic and corporate and is a political subdivision of the state.

Sec. 6. Section 2-225, Reissue Revised Statutes of Nebraska, is amended to read:

2-225. The county fair board shall select a president, vice-president, and treasurer ~~such officers~~ from its own number. The county fair board ~~as it shall deem necessary by bylaw,~~ and shall select a county fair secretary, who may be a member of the county fair board or may be selected from among other persons. The county fair board may employ such persons as it deems necessary for the proper management of the fair, and shall have complete charge and supervision of the real estate and other property. All actions of an elected county fair board shall be taken in the name of the (name of county) County Fair. Actions by an appointed county fair board shall be taken in the name of the county.

Sec. 7. Section 2-226, Reissue Revised Statutes of Nebraska, is amended to read:

2-226. The members of the county fair board, ~~except~~ other than the

secretary if he or she is ~~be~~ selected from the board members, shall receive no pay for their services but shall be paid all necessary expenses. The secretary shall receive such salary payable at such times as the county fair board may provide.

Sec. 8. Section 2-228, Reissue Revised Statutes of Nebraska, is amended to read:

2-228. ~~The~~ If the county fair board is appointed by the county board, the county fair board shall make report in writing to the county board not less than once in every six months, as directed by the county board showing a complete statement and report of its actions. The ~~7~~ which report shall be kept in the office of the county clerk and shall be open to public inspection.

Sec. 9. Section 2-229, Reissue Revised Statutes of Nebraska, is amended to read:

2-229. (1) During the month of November each year, ~~the~~ each appointed county fair board shall prepare and submit to the county board an estimate, itemized as far as possible, of the amount of money which shall be is necessary to be collected by taxation for the support and management of the fair for the ensuing year. The county board may, subject to section ~~77-3443~~ 77-3442, levy such amount of taxes as may be necessary but not to exceed the amount actually required for county fair purposes, including capital construction on and renovation, repair, improvement, and maintenance of county fairgrounds. Such tax shall be levied and collected in like manner as general taxes for the county.

(2) Each elected county fair board shall annually prepare a budget statement setting forth the amount of money necessary for the operation of the county fair board. On or before August 1, the president and the secretary of the board shall certify the amount of tax to be levied upon all the taxable property within the county for the operation of the county fair board for the ensuing year subject to allocation under section 77-3443. The tax shall be assessed, levied, and collected as other county taxes. The proceeds of such tax shall be paid by the county treasurer to the treasurer of the county fair board. The county fair board may act to exceed the allocation provided by the county board under section 77-3444, but if the county fair board acts to exceed the allocation, the total levy shall not exceed three and one-half cents per one hundred dollars of valuation.

Sec. 10. Section 2-231, Reissue Revised Statutes of Nebraska, is amended to read:

2-231. ~~The~~ Each appointed county fair board shall cause to be filed with the county board from time to time all claims to be paid from money raised by taxation, and such claims shall be allowed and paid in like manner as general claims against the county.

Sec. 11. Section 2-232, Reissue Revised Statutes of Nebraska, is amended to read:

2-232. Any county in this state which has ~~heretofore accepted the provisions of~~ established a county fair board pursuant to sections 2-221 to 2-231, or which has taken any steps or made any expenditures or investments to establish and maintain a county fair under the terms and provisions of said such sections, may hereafter dissolve and abandon such county fair enterprise, board and may dispose in whole or in part of the property, real and personal, purchased by said the county or county fair board for the purpose of such county fair.

Sec. 12. Section 2-233, Reissue Revised Statutes of Nebraska, is amended to read:

2-233. Whenever it is deemed expedient to dissolve ~~and abandon~~ any county fair ~~enterprise board~~ established or sought to be established in any county with less than one hundred twenty-five thousand people in this state under ~~the provisions of~~ sections 2-221 to 2-231, ~~the county board shall, upon as determined by~~ (1) the county board upon its own motion in counties with appointed county fair boards, (2) the county fair board upon its own motion in counties with elected county fair boards, or (3) petition of not less than twenty-five percent of the registered voters of the county as shown by the list of registered voters of the last ~~previous~~ general election, the county board shall submit to the people of the county, to be voted upon at a general or special election called by the county board for that purpose, a proposition to dissolve ~~and abandon~~ such county fair ~~enterprise board~~. The question of dissolving ~~and abandoning~~ any such county fair shall not be submitted until the expiration of three years after the vote to establish such fair has been taken.

Sec. 13. Section 2-235, Reissue Revised Statutes of Nebraska, is amended to read:

2-235. ~~The county board, upon~~ (1) Upon being satisfied that all the

~~foregoing requirements~~ sections 2-232 to 2-234 have been substantially complied with and that sixty percent of all the votes cast on ~~said the~~ proposition are in favor of the dissolution, the county board and ~~abandonment of such fair~~, shall cause such proposition and all the proceedings had thereon to be entered upon the records of ~~said the~~ county board and shall ~~thereupon make an order that such county fair be dissolved and abandoned~~ notify the county fair board of the results of the election.

(2) Upon receiving such notice, an elected county fair board shall transfer by deed all real property and by bill of sale all personal property to the county for disposition pursuant to section 2-236.

Sec. 14. Section 2-236, Reissue Revised Statutes of Nebraska, is amended to read:

2-236. Upon the dissolution and the abandonment of such appointed county fair board, all the property, both real and personal, which shall have had been purchased by such county or county fair board or transferred to the county board under subsection (2) of section 2-235 for such county fair purposes may be sold or disposed of by the county board in whole or in part and from time to time in the same manner as other properties of the county may lawfully be sold or disposed of. ~~If + PROVIDED, that if~~ any of such property shall be ~~is~~ appropriate ~~or~~ available for any other lawful use or purpose of such county, then and in that event the county board may at its discretion appropriate, use and apply any of such property to any such other lawful use ~~or purpose of such county~~ may be held for or transferred to the county.

Sec. 15. Section 2-237, Reissue Revised Statutes of Nebraska, is amended to read:

2-237. Upon the dissolution of any such county fair board in the manner ~~hereinbefore~~ provided in sections 2-232 to 2-236, the county fair board in such county shall cease to exist as an official body of such county, except for the purpose of making its final report and accounting, and returning its records. An appointed county fair board shall make its report and accounting and return its records to the county board. An elected county fair board shall publish its final report and accounting one time in a newspaper of general circulation in the county and shall file such report and accounting and its records with the county clerk for inspection by the public.

Sec. 16. Section 2-238, Reissue Revised Statutes of Nebraska, is amended to read:

2-238. County fair boards ~~set out in Chapter 2, article 2,~~ established under sections 2-221 to 2-231 shall comply with the Records Management Act and with sections 84-1408 to 84-1414.

Sec. 17. Section 2-239, Reissue Revised Statutes of Nebraska, is amended to read:

2-239. (1) The budget of each appointed county fair board shall be subject to annual review, audit, and approval by the county board of the county in which such fair board is located.

(2) The budget of each elected county fair board shall be subject to the Nebraska Budget Act.

Sec. 18. Pursuant to a request by an elected county fair board, the county board of any county may levy an additional levy of three and five-tenths cents on each one hundred dollars of taxable valuation, or any part thereof, for the purpose of capital construction on and renovation, repair, improvement, and maintenance of the county fairgrounds, over and above the operational tax levy authorized in section 2-229. Such levy shall not exceed the amount actually required for such work. In counties having a population of more than sixty thousand inhabitants but not more than three hundred fifty thousand inhabitants and also containing a city of the primary class, such additional levy or any part thereof may be levied for the purpose of capital construction on and renovation, repair, improvement, and maintenance of the county fairgrounds. The additional levy shall be subject to section 77-3443.

Sec. 19. (1) An elected county fair board may be dissolved and reformed as either a county agricultural society or an appointed county fair board as provided in this section. An appointed county fair board may be dissolved and reformed as either a county agricultural society or an elected county fair board as provided in this section.

(2) An elected county fair board may by resolution request the county board to place the question of reformation of the county fair board before the registered voters of the county. The county board may on its own resolution place the question of reformation of an appointed county fair board before the registered voters of the county.

(3) Upon the adoption of a resolution under subsection (2) of this section, the county board shall call a general or special election on the question of reformation. If a majority of those voting on the question vote

for reformation, the county board or the county fair board shall proceed with the statutory requirements to form the new entity.

(4) Any contract, action, rule, regulation, resolution, or other matter made, done, or performed by and within the scope of the previous board's authority shall remain in force and effect. Any real or personal property, rights, or credits and any duty, debt, or liability of the previous board shall automatically transfer to the new entity on the date of the entity's first meeting. Upon such transfer, the previous board shall automatically be dissolved. The previous board shall file notice of transfers and dissolutions with the register of deeds.

Sec. 20. Section 2-250, Reissue Revised Statutes of Nebraska, is amended to read:

2-250. Sections 2-250 to 2-273 and section 21 of this act shall be known and may be cited as the County Agricultural Society Act.

Sec. 21. (1) A county agricultural society may be dissolved and reformed as either an elected or appointed county fair board as provided in this section in addition to any other procedure for dissolution provided by law.

(2) A county agricultural society board may by resolution request the county board to place the question of reformation of the society before the registered voters of the county.

(3) Upon the adoption of a resolution under subsection (2) of this section, the county board shall place the question of reformation on the ballot at any primary, general, or special election. If a majority of those voting on the question vote for reformation, the county board shall proceed with the statutory requirements to form the new entity.

(4) Any contract, action, rule, regulation, resolution, or other matter made, done, or performed by and within the scope of the county agricultural society's authority shall remain in force and effect. Any real or personal property, rights, or credits and any duty, debt, or liability of the society shall automatically transfer to the new entity on the date of the entity's first meeting. Upon such transfer, the society shall automatically be dissolved. The county agricultural society shall file the notice of transfers and dissolutions with the register of deeds.

Sec. 22. Section 2-253, Reissue Revised Statutes of Nebraska, is amended to read:

2-253. A county agricultural society shall hold an annual meeting open to all registered voters of the county for the purpose of electing a board of directors and conducting any other business of the county agricultural society. Only registered voters of the county are eligible to participate and vote at the annual meeting of the county agricultural society. The board of directors of the county agricultural society shall give notice of the annual meeting in a newspaper of general circulation within the county once ~~approximately one week~~ at least five days before the scheduled annual meeting. The notice shall state the time and place of the annual meeting and that all registered voters of the county are eligible to participate and vote at the annual meeting. The vote for any election held in connection with the county agricultural society shall be cast personally and not by proxy vote. At the annual meeting of the county agricultural society, all questions upon motions made at the annual meeting shall be determined by a majority of the registered voters voting and the presiding officer shall ascertain and declare the result of the votes upon each question. If the result of a vote is questioned, the presiding officer shall make the vote certain by recount. If any person offering to vote at the annual meeting is challenged as an unqualified voter, the presiding officer shall ~~proceed as a judge of general elections is required to do under sections 32-927 to 32-932 as applicable and the laws with regard to false swearing and illegal voting at general elections shall apply to false swearing and illegal voting at annual meetings of the county agricultural society~~ explain to the person challenged the qualifications of a registered voter. If such person states that he or she is qualified and the challenge is not withdrawn, the person shall take an oath, reduced to writing, in substance as follows: "I do solemnly swear (or affirm) that I am a citizen of the United States, that I am of the constitutionally prescribed age of an elector or upwards, that I am domiciled in this county, and that I am registered to vote in this county, so help me God." Every person taking such oath and signing his or her name to it shall be permitted to vote on all questions proposed at the meeting.

Sec. 23. Section 2-256, Reissue Revised Statutes of Nebraska, is amended to read:

2-256. (1) The board of directors shall annually elect from its membership a chairperson and such other officers as may be necessary. The term of office for members of the board shall be for three years, except that

the term of the members of the board first taking office shall be for one, two, or three years as determined by lot.

(2) The bylaws adopted by a county agricultural society shall state whether the board of directors of the county agricultural society will nominate candidates for membership on the board from districts or from the county at large. The members of the board shall be elected by the registered voters of the entire county whether the candidates are nominated from districts or from the county at large. If nominating districts are used, the board of directors shall divide the county into districts of substantially equal population. Such districts shall be consecutively numbered. The boundaries and numbering of such districts shall be designated at least three months prior to the annual meeting.

(3) If the county agricultural society replaces an existing county fair board as provided in section 19 of this act, the county fair board shall remain in existence until the county agricultural society has its first annual meeting. After the first annual meeting of the county agricultural society, any existing county fair board shall cease to exist.

Sec. 24. Section 2-259, Reissue Revised Statutes of Nebraska, is amended to read:

2-259. Pursuant to a request by a county agricultural society, the county board of any county may levy an additional levy of three and five-tenths cents on each one hundred dollars of taxable valuation, or any part thereof, for the purpose of capital construction on and renovation, repair, improvement, and maintenance of the county fairgrounds, over and above the operational tax levy authorized in section 2-257. Such levy shall not exceed the amount actually required for such work. In counties having a population of more than sixty thousand inhabitants but not more than three hundred fifty thousand inhabitants and also containing a city of the primary class, such additional levy or any part thereof may be levied for the purpose of capital construction on and renovation, repair, improvement, and maintenance of the county fairgrounds or the Nebraska State Fairgrounds. The additional levy shall be subject to section 77-3443.

Sec. 25. Section 13-503, Reissue Revised Statutes of Nebraska, is amended to read:

13-503. For purposes of the Nebraska Budget Act, unless the context otherwise requires:

(1) Governing body shall mean, (1) in the case of a city, the council; in the case of a village, cemetery district, community hospital for two or more adjoining counties, road improvement district, sanitary drainage district, or sanitary and improvement district, the board of trustees; in the case of a county, the county board; in the case of a township, the town board; in the case of a school district, the school board; in the case of a rural or suburban fire protection district, reclamation district, natural resources district, or hospital district, the board of directors; in the case of a health district, the board of health; in the case of an educational service unit, the board; in the case of a community college, the Community College Board of Governors for the area the board serves; in the case of an airport authority, the airport authority board; in the case of a weed control authority, the board; ~~and~~ and in the case of a county agricultural society, the board of directors; and in the case of an elected county fair board, the board;

(2) Levying board shall mean any governing body which has the power or duty to levy a tax;

(3) Fiscal year shall mean the twelve-month period used by each governing body in determining and carrying on its financial and taxing affairs;

(4) Tax shall mean any general or special tax levied against persons, property, or business for public purposes as provided by law but shall not include any special assessment;

(5) Auditor shall mean the Auditor of Public Accounts;

(6) Cash reserve shall mean funds required for the period before revenue would become available for expenditure but shall not include funds held in any special reserve fund;

(7) Public funds shall mean all money, including nontax money, used in the operation and functions of governing bodies. For purposes of a county, city, or village which has a lottery established under the Nebraska County and City Lottery Act, only those net proceeds which are actually received by the county, city, or village from a licensed lottery operator shall be considered public funds, and public funds shall not include amounts awarded as prizes;

(8) Adopted budget statement shall mean a proposed budget statement which has been adopted or amended and adopted as provided in section 13-506. Such term shall include additions, if any, to an adopted budget statement made

by a revised budget which has been adopted as provided in section 13-511; and

(9) Special reserve fund shall mean any special fund set aside by the governing body for a particular purpose and not available for expenditure for any other purpose. Funds created for (a) the retirement of bonded indebtedness, (b) the funding of employee pension plans, (c) the purposes of the Political Subdivisions Self-Funding Benefits Act, (d) the purposes of the Local Option Municipal Economic Development Act, (e) voter-approved sinking funds, or (f) statutorily authorized sinking funds shall be considered special reserve funds.

Sec. 26. Section 77-3442, Revised Statutes Supplement, 1998, is amended to read:

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

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

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

(3) Community colleges may levy a maximum levy on each one hundred dollars of taxable property subject to the levy of (a) eight cents for fiscal year 1998-99 and fiscal year 1999-2000 and (b) seven cents for fiscal year 2000-01 and each fiscal year thereafter.

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

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

(6) Incorporated cities and villages may levy a maximum levy of forty-five cents per one hundred dollars of taxable valuation of property subject to the levy plus an additional five cents per one hundred dollars of taxable valuation to provide financing for the municipality's share of revenue required under an agreement or agreements executed pursuant to the Interlocal Cooperation Act. The maximum levy shall include amounts levied to pay for sums to support a library pursuant to section 51-201, museum pursuant to section 51-501, visiting community nurse, home health nurse, or home health agency pursuant to section 71-1637, or statue, memorial, or monument pursuant to section 80-202.

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

(8) Counties may levy or authorize a maximum levy of fifty cents per one hundred dollars of taxable valuation of property subject to the levy, except that five cents per one hundred dollars of taxable valuation of property subject to the levy may only be levied to provide financing for the county's share of revenue required under an agreement or agreements executed pursuant to the Interlocal Cooperation Act. The maximum levy shall include amounts levied to pay for sums to support a library pursuant to section 51-201 or museum pursuant to section 51-501. The county may allocate up to fifteen cents of its authority to other political subdivisions subject to allocation of property tax authority under subsection (1) of section 77-3443 and not specifically covered in this section to levy taxes as authorized by law which

do not collectively exceed fifteen cents per one hundred dollars of taxable valuation on any parcel or item of taxable property. The county may allocate to one or more other political subdivisions subject to allocation of property tax authority by the county under subsection (1) of section 77-3443 some or all of the county's five cents per one hundred dollars of valuation authorized for support of an interlocal agreement or agreements to be levied by the political subdivision for the purpose of supporting that political subdivision's share of revenue required under an agreement or agreements executed pursuant to the Interlocal Cooperation Act. If an allocation by a county would cause another county to exceed its levy authority under this section, the second county may exceed the levy authority in order to levy the amount allocated.

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

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

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

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

Sec. 27. Original sections 2-221 to 2-226, 2-228, 2-229, 2-231 to 2-233, 2-235 to 2-239, 2-250, 2-253, 2-256, 2-259, and 13-503, Reissue Revised Statutes of Nebraska, and section 77-3442, Revised Statutes Supplement, 1998, are repealed.