

AMENDMENTS TO LB 880

(Amendments to Standing Committee amendments, AM1787)

Introduced by Pedersen, 39.

1 1. Insert the following new sections:

2 Sec. 5. Section 2-3225, Revised Statutes Supplement,
3 2007, is amended to read:

4 2-3225 ~~(1)(a)~~ Each (1)(a)(i) Each district encompassing a
5 city of the metropolitan class shall have the power and authority
6 to levy a tax of not to exceed three and one-half cents on each one
7 hundred dollars of taxable valuation annually on all of the taxable
8 property within such district unless a higher levy is authorized
9 pursuant to section 77-3444.

10 (ii) Except as provided in subdivision (1)(a)(i) of this
11 section, each district shall have the power and authority to levy
12 a tax of not to exceed four and one-half cents on each one
13 hundred dollars of taxable valuation annually on all of the taxable
14 property within such district unless a higher levy is authorized
15 pursuant to section 77-3444.

16 (b) Each district shall also have the power and authority
17 to levy a tax equal to the dollar amount by which its restricted
18 funds budgeted to administer and implement ground water management
19 activities and integrated management activities under the Nebraska
20 Ground Water Management and Protection Act exceed its restricted
21 funds budgeted to administer and implement ground water management
22 activities and integrated management activities for FY2003-04, not

1 to exceed one cent on each one hundred dollars of taxable valuation
2 annually on all of the taxable property within the district.

3 (c) In addition to the power and authority granted in
4 subdivisions (1) (a) and (b) of this section, each district located
5 in a river basin, subbasin, or reach that has been determined
6 to be fully appropriated pursuant to section 46-714 or designated
7 overappropriated pursuant to section 46-713 by the Department of
8 Natural Resources shall also have the power and authority to
9 levy a tax equal to the dollar amount by which its restricted
10 funds budgeted to administer and implement ground water management
11 activities and integrated management activities under the Nebraska
12 Ground Water Management and Protection Act exceed its restricted
13 funds budgeted to administer and implement ground water management
14 activities and integrated management activities for FY2005-06, not
15 to exceed three cents on each one hundred dollars of taxable
16 valuation on all of the taxable property within the district for
17 fiscal year 2006-07 and each fiscal year thereafter through fiscal
18 year 2011-12.

19 (d) In addition to the power and authority granted in
20 subdivisions (a) through (c) of this subsection, a district with
21 jurisdiction that includes a river subject to an interstate compact
22 among three or more states and that also includes one or more
23 irrigation districts within the compact river basin may annually
24 levy a tax not to exceed ten cents per one hundred dollars of
25 taxable valuation of all taxable property in the district for the
26 payment of principal and interest on bonds and refunding bonds
27 issued pursuant to section 2-3226.01. Such levy is not includable

1 in the computation of other limitations upon the district's tax
2 levy.

3 (2) The proceeds of the tax levies authorized in
4 subdivisions (1)(a) through (c) of this section shall be used,
5 together with any other funds which the district may receive from
6 any source, for the operation of the district. When adopted by the
7 board, the tax levies authorized in subdivisions (1)(a) through (d)
8 of this section shall be certified by the secretary to the county
9 clerk of each county which in whole or in part is included within
10 the district. Such levy shall be handled by the counties in the
11 same manner as other levies, and proceeds shall be remitted to the
12 district treasurer. Such levy shall not be considered a part of the
13 general county levy and shall not be considered in connection with
14 any limitation on levies of such counties.

15 Sec. 8. Section 77-3442, Revised Statutes Supplement,
16 2007, is amended to read:

17 77-3442 (1) Property tax levies for the support of local
18 governments for fiscal years beginning on or after July 1, 1998,
19 shall be limited to the amounts set forth in this section except as
20 provided in section 77-3444.

21 (2)(a) Except as provided in subdivision (2)(e) of this
22 section, school districts and multiple-district school systems,
23 except learning communities and school districts that are members
24 of learning communities, may levy a maximum levy of one dollar and
25 five cents per one hundred dollars of taxable valuation of property
26 subject to the levy.

27 (b) For each fiscal year, learning communities may levy

1 a maximum levy for the general fund budgets of member school
2 districts equal to the local effort rate prescribed in section
3 79-1015.01 for such fiscal year. The proceeds from the levy
4 pursuant to this subdivision shall be distributed pursuant to
5 section 79-1073.

6 (c) Except as provided in subdivision (2)(e) of this
7 section, for each fiscal year, school districts that are members
8 of learning communities may levy for purposes of such districts'
9 general fund budget and special building funds a maximum combined
10 levy of the difference of one dollar and five cents on each one
11 hundred dollars of taxable property subject to the levy minus
12 the learning community levies pursuant to subdivisions (2)(b) and
13 (2)(g) of this section for such learning community.

14 (d) Excluded from the limitations in subdivisions (2)(a)
15 and (2)(c) of this section are amounts levied to pay for
16 sums agreed to be paid by a school district to certificated
17 employees in exchange for a voluntary termination of employment
18 and amounts levied to pay for special building funds and sinking
19 funds established for projects commenced prior to April 1, 1996,
20 for construction, expansion, or alteration of school district
21 buildings. For purposes of this subsection, commenced means any
22 action taken by the school board on the record which commits
23 the board to expend district funds in planning, constructing, or
24 carrying out the project.

25 (e) Federal aid school districts may exceed the maximum
26 levy prescribed by subdivision (2)(a) or (2)(c) of this section
27 only to the extent necessary to qualify to receive federal aid

1 pursuant to Title VIII of Public Law 103-382, as such title existed
2 on September 1, 2001. For purposes of this subdivision, federal
3 aid school district means any school district which receives ten
4 percent or more of the revenue for its general fund budget from
5 federal government sources pursuant to Title VIII of Public Law
6 103-382, as such title existed on September 1, 2001.

7 (f) For school fiscal year 2002-03 through school fiscal
8 year 2007-08, school districts and multiple-district school systems
9 may, upon a three-fourths majority vote of the school board of
10 the school district, the board of the unified system, or the
11 school board of the high school district of the multiple-district
12 school system that is not a unified system, exceed the maximum
13 levy prescribed by subdivision (2)(a) of this section in an amount
14 equal to the net difference between the amount of state aid that
15 would have been provided under the Tax Equity and Educational
16 Opportunities Support Act without the temporary aid adjustment
17 factor as defined in section 79-1003 for the ensuing school fiscal
18 year for the school district or multiple-district school system
19 and the amount provided with the temporary aid adjustment factor.
20 The State Department of Education shall certify to the school
21 districts and multiple-district school systems the amount by which
22 the maximum levy may be exceeded for the next school fiscal year
23 pursuant to this subdivision (f) of this subsection on or before
24 February 15 for school fiscal years 2004-05 through 2007-08.

25 (g) For each fiscal year, learning communities may levy a
26 maximum levy of two cents on each one hundred dollars of taxable
27 property subject to the levy for special building funds for member

1 school districts. The proceeds from the levy pursuant to this
2 subdivision shall be distributed pursuant to section 79-1073.01.

3 (h) For each fiscal year, learning communities may levy
4 a maximum levy of five cents on each one hundred dollars of
5 taxable property subject to the levy for elementary learning center
6 facilities and for up to fifty percent of the estimated cost for
7 capital projects approved by the learning community coordinating
8 council pursuant to section 79-2111.

9 (3) Community colleges may levy a maximum levy calculated
10 pursuant to the Community College Foundation and Equalization Aid
11 Act on each one hundred dollars of taxable property subject to the
12 levy.

13 (4)(a) Natural resources districts may levy a maximum
14 levy of three and one-half or four and one-half cents per one
15 hundred dollars of taxable valuation of property subject to the
16 levy as provided in section 2-3225.

17 (b) Natural resources districts shall also have the power
18 and authority to levy a tax equal to the dollar amount by which
19 their restricted funds budgeted to administer and implement ground
20 water management activities and integrated management activities
21 under the Nebraska Ground Water Management and Protection Act
22 exceed their restricted funds budgeted to administer and implement
23 ground water management activities and integrated management
24 activities for FY2003-04, not to exceed one cent on each one
25 hundred dollars of taxable valuation annually on all of the taxable
26 property within the district.

27 (c) In addition, natural resources districts located in

1 a river basin, subbasin, or reach that has been determined to
2 be fully appropriated pursuant to section 46-714 or designated
3 as overappropriated pursuant to section 46-713 by the Department
4 of Natural Resources shall also have the power and authority to
5 levy a tax equal to the dollar amount by which their restricted
6 funds budgeted to administer and implement ground water management
7 activities and integrated management activities under the Nebraska
8 Ground Water Management and Protection Act exceed their restricted
9 funds budgeted to administer and implement ground water management
10 activities and integrated management activities for FY2005-06, not
11 to exceed three cents on each one hundred dollars of taxable
12 valuation on all of the taxable property within the district for
13 fiscal year 2006-07 and each fiscal year thereafter through fiscal
14 year 2011-12.

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

18 (6) (a) Incorporated cities and villages which are not
19 within the boundaries of a municipal county may levy a maximum levy
20 of forty-five cents per one hundred dollars of taxable valuation
21 of property subject to the levy plus an additional five cents per
22 one hundred dollars of taxable valuation to provide financing for
23 the municipality's share of revenue required under an agreement
24 or agreements executed pursuant to the Interlocal Cooperation Act
25 or the Joint Public Agency Act. The maximum levy shall include
26 amounts levied to pay for sums to support a library pursuant
27 to section 51-201, museum pursuant to section 51-501, visiting

1 community nurse, home health nurse, or home health agency pursuant
2 to section 71-1637, or statue, memorial, or monument pursuant to
3 section 80-202.

4 (b) Incorporated cities and villages which are within the
5 boundaries of a municipal county may levy a maximum levy of ninety
6 cents per one hundred dollars of taxable valuation of property
7 subject to the levy. The maximum levy shall include amounts paid
8 to a municipal county for county services, amounts levied to pay
9 for sums to support a library pursuant to section 51-201, a museum
10 pursuant to section 51-501, a visiting community nurse, home health
11 nurse, or home health agency pursuant to section 71-1637, or a
12 statue, memorial, or monument pursuant to section 80-202.

13 (7) Sanitary and improvement districts which have been in
14 existence for more than five years may levy a maximum levy of forty
15 cents per one hundred dollars of taxable valuation of property
16 subject to the levy, and sanitary and improvement districts which
17 have been in existence for five years or less shall not have
18 a maximum levy. Unconsolidated sanitary and improvement districts
19 which have been in existence for more than five years and are
20 located in a municipal county may levy a maximum of eighty-five
21 cents per hundred dollars of taxable valuation of property subject
22 to the levy.

23 (8) Counties may levy or authorize a maximum levy of
24 fifty cents per one hundred dollars of taxable valuation of
25 property subject to the levy, except that five cents per one
26 hundred dollars of taxable valuation of property subject to the
27 levy may only be levied to provide financing for the county's

1 share of revenue required under an agreement or agreements executed
2 pursuant to the Interlocal Cooperation Act or the Joint Public
3 Agency Act. The maximum levy shall include amounts levied to pay
4 for sums to support a library pursuant to section 51-201 or museum
5 pursuant to section 51-501. The county may allocate up to fifteen
6 cents of its authority to other political subdivisions subject
7 to allocation of property tax authority under subsection (1) of
8 section 77-3443 and not specifically covered in this section to
9 levy taxes as authorized by law which do not collectively exceed
10 fifteen cents per one hundred dollars of taxable valuation on any
11 parcel or item of taxable property. The county may allocate to
12 one or more other political subdivisions subject to allocation
13 of property tax authority by the county under subsection (1) of
14 section 77-3443 some or all of the county's five cents per one
15 hundred dollars of valuation authorized for support of an agreement
16 or agreements to be levied by the political subdivision for the
17 purpose of supporting that political subdivision's share of revenue
18 required under an agreement or agreements executed pursuant to the
19 Interlocal Cooperation Act or the Joint Public Agency Act. If an
20 allocation by a county would cause another county to exceed its
21 levy authority under this section, the second county may exceed the
22 levy authority in order to levy the amount allocated.

23 (9) Municipal counties may levy or authorize a maximum
24 levy of one dollar per one hundred dollars of taxable valuation
25 of property subject to the levy. The municipal county may allocate
26 levy authority to any political subdivision or entity subject to
27 allocation under section 77-3443.

1 (10) Property tax levies for judgments, except judgments
2 or orders from the Commission of Industrial Relations, obtained
3 against a political subdivision which require or obligate a
4 political subdivision to pay such judgment, to the extent such
5 judgment is not paid by liability insurance coverage of a
6 political subdivision, for preexisting lease-purchase contracts
7 approved prior to July 1, 1998, for bonded indebtedness approved
8 according to law and secured by a levy on property, and for
9 payments by a public airport to retire interest-free loans from the
10 Department of Aeronautics in lieu of bonded indebtedness at a lower
11 cost to the public airport are not included in the levy limits
12 established by this section.

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

18 (12) Tax levies in excess of the limitations in this
19 section shall be considered unauthorized levies under section
20 77-1606 unless approved under section 77-3444.

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

24 2. Renumber the remaining sections and correct internal
25 references and the repealer accordingly.