

LEGISLATURE OF NEBRASKA
ONE HUNDREDTH LEGISLATURE
FIRST SESSION
LEGISLATIVE BILL 485

Introduced by Louden, 49

Read first time January 17, 2007

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend sections
2 35-508, 35-509, 35-514.02, 77-3443, and 77-3444, Reissue
3 Revised Statutes of Nebraska, and section 77-3442,
4 Revised Statutes Cumulative Supplement, 2006; to change
5 levy provisions for rural and suburban fire protection
6 districts; to provide an operative date; and to repeal
7 the original sections.

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

1 Section 1. Section 35-508, Reissue Revised Statutes of
2 Nebraska, is amended to read:

3 35-508 The board of directors shall have the following
4 general powers:

5 (1) To determine a general fire protection and rescue
6 program for the district;

7 (2) To make an annual estimate of the probable expense
8 for carrying out such program;

9 (3) To annually certify such estimate to the county clerk
10 in the manner provided by section 35-509;

11 (4) To manage and conduct the business affairs of the
12 district;

13 (5) To make and execute contracts in the name of and on
14 behalf of the district;

15 (6) To buy real estate when needed for the district and
16 to sell real estate of the district when the district has no
17 further use for it;

18 (7) To purchase or lease such firefighting and rescue
19 equipment, supplies, and other real or personal property as
20 necessary and proper to carry out the general fire protection
21 and rescue program of the district;

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

23 (9) To authorize the issuance of evidences of the
24 indebtedness permitted under subdivision (8) of this section and
25 to pledge any real or personal property owned or acquired by the

1 district as security for the same;

2 (10) To organize, establish, equip, maintain, and
3 supervise a paid, volunteer, or combination paid and volunteer fire
4 department or company to serve the district and to establish a
5 service award benefit program pursuant to the Volunteer Emergency
6 Responders Recruitment and Retention Act;

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

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

15 (13) To levy a tax not to exceed ten and one-half cents
16 on each one hundred dollars in any one year upon the taxable value
17 of all taxable property within such district subject to section
18 ~~77-3443~~, in addition to the amount of tax which may be annually
19 levied to defray the general and incidental expenses of such
20 district, for the purpose of establishing a sinking fund for the
21 construction, purchase, improvement, extension, original equipment,
22 or repair, not including maintenance, of district buildings to
23 house equipment or personal belongings of a fire department, for
24 the purchase of firefighting and rescue equipment or apparatus, for
25 the acquisition of any land incidental to such purposes, or for

1 ~~payment of principal and interest on any evidence of indebtedness~~
2 ~~issued pursuant to subdivisions (8) and (9) of this section. For~~
3 ~~purposes of section 77-3443, the county board of the county in~~
4 ~~which the greatest portion of the valuation of the district is~~
5 ~~located shall approve the levy. To levy a tax not to exceed~~
6 ~~three and one-half cents on each one hundred dollars in any~~
7 ~~one year upon the taxable valuation of property subject to the~~
8 ~~levy, in addition to the amount of tax which may be annually~~
9 ~~levied to defray the general and incidental expenses of such~~
10 ~~district, for the purpose of establishing a sinking fund for the~~
11 ~~construction, purchase, improvement, extension, original equipment,~~
12 ~~or repair, not including maintenance, of district buildings to~~
13 ~~house equipment or personal belongings of a fire department, for~~
14 ~~the purchase of firefighting and rescue equipment or apparatus, for~~
15 ~~the acquisition of any land incidental to such purposes, or for~~
16 ~~payment of principal and interest on any evidence of indebtedness~~
17 ~~issued pursuant to subdivisions (8) and (9) of this section;~~

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

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

23 Sec. 2. Section 35-509, Reissue Revised Statutes of
24 Nebraska, is amended to read:

25 35-509 (1) The board of directors shall have the power

1 and duty to determine a general fire protection and rescue policy
2 for the district and shall annually fix the amount of money for
3 the proposed budget statement as may be deemed sufficient and
4 necessary in carrying out such contemplated program for the ensuing
5 fiscal year, including the amount of principal and interest upon
6 the indebtedness of the district for the ensuing year. After the
7 adoption of the budget statement, the president and secretary of
8 the district shall ~~request~~ certify the amount of tax to be levied
9 which the district requires for the adopted budget statement for
10 the ensuing year to the proper ~~county board~~ county clerk or county
11 clerks on or before August 1 of each year. Such ~~board~~ county clerk
12 or county clerks shall levy a tax not to exceed ten and one-half
13 cents on each one hundred dollars upon the taxable value of all
14 the taxable property in such district when the district is a rural
15 or suburban fire protection district, for the maintenance of the
16 fire protection district for the fiscal year as provided by law.
17 ~~, plus such levy as is authorized to be made under subdivision~~
18 ~~(13) of section 35-508, all such levies being subject to section~~
19 ~~77-3443.~~ The tax shall be collected as other taxes are collected
20 in the county, deposited with the county treasurer, and placed to
21 the credit of the rural or suburban fire protection district so
22 authorizing the same to be paid to the secretary-treasurer of such
23 district as is provided for by subsection (3) of this section or
24 to be remitted to the county treasurer of the county in which the
25 greatest portion of the valuation of the district is located as

1 is provided for by subsection (2) of this section. ~~For purposes~~
2 ~~of section 77-3443,~~ the county board of the county in which the
3 greatest portion of the valuation of the district is located shall
4 approve the levy.

5 (2) All such taxes collected or received for the district
6 by the treasurer of any other county than the one in which the
7 greatest portion of the valuation of the district is located shall
8 be remitted to the treasurer of the county in which the greatest
9 portion of the valuation of the district is located at least
10 quarterly. All such taxes collected or received shall be placed to
11 the credit of such district in the treasury of the county in which
12 the greatest portion of the valuation of the district is located.

13 (3) It shall be the duty of the secretary-treasurer of
14 the district to apply for and receive from the county treasurer
15 of the county in which collected or from the county treasurer of
16 the county in which the greatest portion of the valuation of the
17 district is located, if such district is located in more than
18 one county, all money to the credit of the rural or suburban
19 fire protection district or collected for the same by such county
20 treasurer, upon an order of the treasurer countersigned by the
21 president of such district. The money shall be paid out upon
22 warrants drawn upon the secretary-treasurer by authority of the
23 board of directors of the district bearing the signature of the
24 secretary-treasurer and the countersignature of the president of
25 the rural or suburban fire protection district.

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

4 Sec. 3. Section 35-514.02, Reissue Revised Statutes of
5 Nebraska, is amended to read:

6 35-514.02 A rural or suburban fire protection district
7 may establish an emergency medical service, including the provision
8 of scheduled or unscheduled ambulance service, or provide fire
9 protection service either within or without the district, may
10 enter into agreements under the Interlocal Cooperation Act and
11 the Joint Public Agency Act for the purpose of establishing an
12 emergency medical service or providing fire protection service,
13 may contract with any city, person, firm, corporation, or other
14 fire protection district to provide such services, may expend funds
15 of the district, and may charge a reasonable fee to the user.
16 Before any such services are established under the authority of
17 this section, the rural or suburban fire protection district shall
18 hold a public hearing after giving at least ten days' notice,
19 which notice shall include a brief summary of the general plan
20 for establishing the emergency medical service or providing fire
21 protection service, including an estimate of the initial cost and
22 the possible continuing cost of operating the emergency medical
23 service or fire protection service. If the board after such hearing
24 determines that an emergency medical service or fire protection
25 service is needed, it may proceed as authorized in this section.

1 The authority granted in this section shall be cumulative and
2 supplementary to any existing powers heretofore granted. Any fire
3 protection district providing any service under this section may
4 pay the cost for the service out of available funds or may levy a
5 tax for the purpose of supporting an emergency medical service or
6 providing fire protection service, which levy shall be in addition
7 to any other tax for such fire protection district and shall be
8 ~~subject to section 77-3443.~~ in addition to restrictions on the
9 levy of taxes provided by statute. When a fire protection district
10 levies a tax for the purpose of supporting an emergency medical
11 service, the taxpayers of such district shall be exempt from any
12 tax levied under section 13-303. The board of a fire protection
13 district which provides fire protection service outside of the
14 district may charge a political subdivision with which the district
15 has entered into an agreement for such service on a per-call basis
16 for such service.

17 Sec. 4. Section 77-3442, Revised Statutes Cumulative
18 Supplement, 2006, is amended to read:

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

23 (2)(a) Except as provided in subdivision (2)(d) of this
24 section, school districts and multiple-district school systems,
25 except learning communities and school districts that are members

1 of learning communities, may levy a maximum levy of one dollar and
2 five cents per one hundred dollars of taxable valuation of property
3 subject to the levy.

4 (b) Except as provided in subdivision (2)(d) of this
5 section, for fiscal year 2008-09 and each fiscal year thereafter,
6 (i) learning communities may levy a maximum levy for the general
7 fund budgets of member school districts equal to the ratio of the
8 aggregate difference of one hundred ten percent of the formula
9 needs as calculated pursuant to section 79-1007.02 minus the amount
10 of state aid certified pursuant to section 79-1022 and minus the
11 other actual receipts included in local system formula resources
12 pursuant to section 79-1018.01 for each member school district for
13 such school fiscal year divided by each one hundred dollars of
14 taxable property subject to the levy, except that such levy shall
15 not exceed one dollar and two cents on each one hundred dollars
16 of taxable property subject to the levy, and (ii) school districts
17 that are members of learning communities may levy a maximum levy
18 of the difference of one dollar and two cents on each one hundred
19 dollars of taxable property subject to the levy minus the learning
20 community levy pursuant to this subdivision for purposes of such
21 school district's general fund budget and special building funds.

22 (c) Excluded from the limitations in subdivisions (a) and
23 (b) of this subsection are amounts levied to pay for sums agreed to
24 be paid by a school district to certificated employees in exchange
25 for a voluntary termination of employment and amounts levied

1 to pay for special building funds and sinking funds established
2 for projects commenced prior to April 1, 1996, for construction,
3 expansion, or alteration of school district buildings. For purposes
4 of this subsection, commenced means any action taken by the school
5 board on the record which commits the board to expend district
6 funds in planning, constructing, or carrying out the project.

7 (d) Federal aid school districts may exceed the maximum
8 levy prescribed by subdivision (2)(a) or (b) of this section
9 only to the extent necessary to qualify to receive federal aid
10 pursuant to Title VIII of Public Law 103-382, as such title existed
11 on September 1, 2001. For purposes of this subdivision, federal
12 aid school district means any school district which receives ten
13 percent or more of the revenue for its general fund budget from
14 federal government sources pursuant to Title VIII of Public Law
15 103-382, as such title existed on September 1, 2001.

16 (e) For school fiscal year 2002-03 through school fiscal
17 year 2007-08, school districts and multiple-district school systems
18 may, upon a three-fourths majority vote of the school board of
19 the school district, the board of the unified system, or the
20 school board of the high school district of the multiple-district
21 school system that is not a unified system, exceed the maximum
22 levy prescribed by subdivision (2)(a) of this section in an amount
23 equal to the net difference between the amount of state aid that
24 would have been provided under the Tax Equity and Educational
25 Opportunities Support Act without the temporary aid adjustment

1 factor as defined in section 79-1003 for the ensuing school fiscal
2 year for the school district or multiple-district school system
3 and the amount provided with the temporary aid adjustment factor.
4 The State Department of Education shall certify to the school
5 districts and multiple-district school systems the amount by which
6 the maximum levy may be exceeded for the next school fiscal year
7 pursuant to this subdivision (e) of this subsection on or before
8 February 15 for school fiscal years 2004-05 through 2007-08.

9 (f) For fiscal year 2008-09 and each fiscal year
10 thereafter, learning communities may levy a maximum levy of two
11 cents on each one hundred dollars of taxable property subject to
12 the levy for special building funds for member school districts.

13 (g) For fiscal year 2008-09 and each fiscal year
14 thereafter, learning communities may levy a maximum levy of one
15 cent on each one hundred dollars of taxable property subject to the
16 levy for the learning community budget and for projects approved by
17 the learning community coordinating council.

18 (3) Community colleges may levy a maximum levy on each
19 one hundred dollars of taxable property subject to the levy of
20 seven cents, plus amounts allowed under subsection (7) of section
21 85-1536.01, except that any community college whose valuation per
22 reported aid equivalent student as defined in section 85-1503 was
23 less than eighty-two percent of the average valuation per statewide
24 reimbursable reported aid equivalent total as defined in section
25 85-1503 for all community colleges for fiscal year 1997-98 may levy

1 up to an additional one-half cent for each of fiscal years 2005-06
2 and 2006-07 upon a three-fourths majority vote of the board.

3 (4) Natural resources districts may levy a maximum levy
4 of four and one-half cents per one hundred dollars of taxable
5 valuation of property subject to the levy. Natural resources
6 districts shall also have the power and authority to levy a
7 tax equal to the dollar amount by which their restricted funds
8 budgeted to administer and implement ground water management
9 activities and integrated management activities under the Nebraska
10 Ground Water Management and Protection Act exceed their restricted
11 funds budgeted to administer and implement ground water management
12 activities and integrated management activities for FY2003-04,
13 not to exceed one cent on each one hundred dollars of taxable
14 valuation annually on all of the taxable property within the
15 district. In addition, natural resources districts located in a
16 river basin, subbasin, or reach that has been determined to be
17 fully appropriated pursuant to section 46-714 or designated as
18 overappropriated pursuant to section 46-713 by the Department of
19 Natural Resources shall also have the power and authority to
20 levy a tax equal to the dollar amount by which their restricted
21 funds budgeted to administer and implement ground water management
22 activities and integrated management activities under the Nebraska
23 Ground Water Management and Protection Act exceed their restricted
24 funds budgeted to administer and implement ground water management
25 activities and integrated management activities for FY2005-06, not

1 to exceed three cents on each one hundred dollars of taxable
2 valuation on all of the taxable property within the district for
3 fiscal year 2006-07 and not to exceed two cents on each one
4 hundred dollars of taxable valuation annually on all of the taxable
5 property within the district for fiscal years 2007-08 and 2008-09.

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

9 (6) (a) Incorporated cities and villages which are not
10 within the boundaries of a municipal county may levy a maximum levy
11 of forty-five cents per one hundred dollars of taxable valuation
12 of property subject to the levy plus an additional five cents per
13 one hundred dollars of taxable valuation to provide financing for
14 the municipality's share of revenue required under an agreement
15 or agreements executed pursuant to the Interlocal Cooperation Act
16 or the Joint Public Agency Act. The maximum levy shall include
17 amounts levied to pay for sums to support a library pursuant
18 to section 51-201, museum pursuant to section 51-501, visiting
19 community nurse, home health nurse, or home health agency pursuant
20 to section 71-1637, or statue, memorial, or monument pursuant to
21 section 80-202.

22 (b) Incorporated cities and villages which are within the
23 boundaries of a municipal county may levy a maximum levy of ninety
24 cents per one hundred dollars of taxable valuation of property
25 subject to the levy. The maximum levy shall include amounts paid

1 to a municipal county for county services, amounts levied to pay
2 for sums to support a library pursuant to section 51-201, a museum
3 pursuant to section 51-501, a visiting community nurse, home health
4 nurse, or home health agency pursuant to section 71-1637, or a
5 statue, memorial, or monument pursuant to section 80-202.

6 (7) Sanitary and improvement districts which have been in
7 existence for more than five years may levy a maximum levy of forty
8 cents per one hundred dollars of taxable valuation of property
9 subject to the levy, and sanitary and improvement districts which
10 have been in existence for five years or less shall not have
11 a maximum levy. Unconsolidated sanitary and improvement districts
12 which have been in existence for more than five years and are
13 located in a municipal county may levy a maximum of eighty-five
14 cents per hundred dollars of taxable valuation of property subject
15 to the levy.

16 (8) Counties may levy or authorize a maximum levy of
17 fifty cents per one hundred dollars of taxable valuation of
18 property subject to the levy, except that five cents per one
19 hundred dollars of taxable valuation of property subject to the
20 levy may only be levied to provide financing for the county's
21 share of revenue required under an agreement or agreements executed
22 pursuant to the Interlocal Cooperation Act or the Joint Public
23 Agency Act. The maximum levy shall include amounts levied to pay
24 for sums to support a library pursuant to section 51-201 or museum
25 pursuant to section 51-501. The county may allocate up to fifteen

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

18 (9) Municipal counties may levy or authorize a maximum
19 levy of one dollar per one hundred dollars of taxable valuation
20 of property subject to the levy. The municipal county may allocate
21 levy authority to any political subdivision or entity subject to
22 allocation under section 77-3443.

23 (10) Rural and suburban fire protection districts may
24 levy a maximum of three and one-half cents per one hundred dollars
25 of taxable valuation of property subject to the levy.

1 ~~(10)~~ (11) Property tax levies for judgments, except
2 judgments or orders from the Commission of Industrial Relations,
3 obtained against a political subdivision which require or obligate
4 a political subdivision to pay such judgment, to the extent
5 such judgment is not paid by liability insurance coverage of
6 a 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)~~ (12) The limitations on tax levies provided in
14 this section are to include all other general or special levies
15 provided by law. Notwithstanding other provisions of law, the only
16 exceptions to the limits in this section are those provided by or
17 authorized by sections 77-3442 to 77-3444.

18 ~~(12)~~ (13) Tax levies in excess of the limitations in
19 this section shall be considered unauthorized levies under section
20 77-1606 unless approved under section 77-3444.

21 ~~(13)~~ (14) 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 Sec. 5. Section 77-3443, Reissue Revised Statutes of
25 Nebraska, is amended to read:

1 77-3443 (1) All political subdivisions, other than (a)
2 school districts, community colleges, natural resources districts,
3 educational service units, cities, villages, counties, municipal
4 counties, rural and suburban fire protection districts, and
5 sanitary and improvement districts and (b) political subdivisions
6 subject to municipal allocation under subsection (2) of this
7 section, may levy taxes as authorized by law which are authorized
8 by the county board of the county or the council of a municipal
9 county in which the greatest portion of the valuation is located,
10 which are counted in the county or municipal county levy limit
11 provided in section 77-3442, and which do not collectively total
12 more than fifteen cents per one hundred dollars of taxable
13 valuation on any parcel or item of taxable property for all
14 governments for which allocations are made by the municipality,
15 county, or municipal county, except that such limitation shall
16 not apply to property tax levies for preexisting lease-purchase
17 contracts approved prior to July 1, 1998, for bonded indebtedness
18 approved according to law and secured by a levy on property, and
19 for payments by a public airport to retire interest-free loans from
20 the Department of Aeronautics in lieu of bonded indebtedness at
21 a lower cost to the public airport. The county board or council
22 shall review and approve or disapprove the levy request of all
23 political subdivisions subject to this subsection. The county board
24 or council may approve all or a portion of the levy request
25 and may approve a levy request that would allow the requesting

1 political subdivision to levy a tax at a levy greater than that
2 permitted by law. The county board of a county or the council
3 of a municipal county which contains a transit authority created
4 pursuant to section 14-1803 shall allocate no less than three
5 cents per one hundred dollars of taxable property within the city
6 or municipal county subject to the levy to the transit authority
7 if requested by such authority. For any political subdivision
8 subject to this subsection that receives taxes from more than one
9 county or municipal county, the levy shall be allocated only by
10 the county or municipal county in which the greatest portion of
11 the valuation is located. The county board of equalization shall
12 certify all levies by October 15 to insure that the taxes levied by
13 political subdivisions subject to this subsection do not exceed the
14 allowable limit for any parcel or item of taxable property. The
15 levy allocated by the county or municipal county may be exceeded
16 as provided in section 77-3444.

17 (2) All city airport authorities established under
18 the Cities Airport Authorities Act, community redevelopment
19 authorities established under the Community Development Law,
20 transit authorities established under the Transit Authority Law,
21 and offstreet parking districts established under the Offstreet
22 Parking District Act may be allocated property taxes as authorized
23 by law which are authorized by the city, village, or municipal
24 county and are counted in the city or village levy limit or
25 municipal county levy limit provided by section 77-3442, except

1 that such limitation shall not apply to property tax levies for
2 preexisting lease-purchase contracts approved prior to July 1,
3 1998, for bonded indebtedness approved according to law and secured
4 by a levy on property, and for payments by a public airport to
5 retire interest-free loans from the Department of Aeronautics in
6 lieu of bonded indebtedness at a lower cost to the public airport.
7 For offstreet parking districts established under the Offstreet
8 Parking District Act, the tax shall be counted in the allocation by
9 the city proportionately, by dividing the total taxable valuation
10 of the taxable property within the district by the total taxable
11 valuation of the taxable property within the city multiplied by
12 the levy of the district. The city council of a city which has
13 created a transit authority pursuant to section 14-1803 or the
14 council of a municipal county which contains a transit authority
15 shall allocate no less than three cents per one hundred dollars
16 of taxable property subject to the levy to the transit authority
17 if requested by such authority. The city council, village board,
18 or council shall review and approve or disapprove the levy request
19 of the political subdivisions subject to this subsection. The city
20 council, village board, or council may approve all or a portion of
21 the levy request and may approve a levy request that would allow
22 a levy greater than that permitted by law. The levy allocated by
23 the municipality or municipal county may be exceeded as provided
24 in section 77-3444.

25 (3) On or before August 1, all political subdivisions

1 subject to county, municipal, or municipal county levy authority
2 under this section shall submit a preliminary request for levy
3 allocation to the county board, city council, village board, or
4 council that is responsible for levying such taxes. The preliminary
5 request of the political subdivision shall be in the form of a
6 resolution adopted by a majority vote of members present of the
7 political subdivision's governing body. The failure of a political
8 subdivision to make a preliminary request shall preclude such
9 political subdivision from using procedures set forth in section
10 77-3444 to exceed the final levy allocation as determined in
11 subsection (4) of this section.

12 (4) Each county board, city council, village board, or
13 council shall (a) adopt a resolution by a majority vote of members
14 present which determines a final allocation of levy authority
15 to its political subdivisions and (b) forward a copy of such
16 resolution to the chairperson of the governing body of each of its
17 political subdivisions. No final levy allocation shall be changed
18 after September 1 except by agreement between both the county
19 board, city council, village board, or council which determined the
20 amount of the final levy allocation and the governing body of the
21 political subdivision whose final levy allocation is at issue.

22 Sec. 6. Section 77-3444, Reissue Revised Statutes of
23 Nebraska, is amended to read:

24 77-3444 (1) A political subdivision, other than a Class I
25 school district, may exceed the limits provided in section 77-3442

1 or a final levy allocation determination as provided in section
2 77-3443 by an amount not to exceed a maximum levy approved by a
3 majority of registered voters voting on the issue in a primary,
4 general, or special election at which the issue is placed before
5 the registered voters. A vote to exceed the limits provided in
6 section 77-3442 or a final levy allocation as provided in section
7 77-3443 must be approved prior to October 10 of the fiscal
8 year which is to be the first to exceed the limits or final
9 levy allocation. The governing body of the political subdivision
10 may call for the submission of the issue to the voters (a) by
11 passing a resolution calling for exceeding the limits or final
12 levy allocation by a vote of at least two-thirds of the members
13 of the governing body and delivering a copy of the resolution to
14 the county clerk or election commissioner of every county which
15 contains all or part of the political subdivision or (b) upon
16 receipt of a petition by the county clerk or election commissioner
17 of every county containing all or part of the political subdivision
18 requesting an election signed by at least five percent of the
19 registered voters residing in the political subdivision. The
20 resolution or petition shall include the amount of levy which
21 would be imposed in excess of the limits provided in section
22 77-3442 or the final levy allocation as provided in section 77-3443
23 and the duration of the excess levy authority. The excess levy
24 authority shall not have a duration greater than five years. Any
25 resolution or petition calling for a special election shall be

1 filed with the county clerk or election commissioner no later than
 2 thirty days prior to the date of the election, and the time of
 3 publication and providing a copy of the notice of election required
 4 in section 32-802 shall be no later than twenty days prior to the
 5 election. The county clerk or election commissioner shall place the
 6 issue on the ballot at an election as called for in the resolution
 7 or petition which is at least thirty days after receipt of the
 8 resolution or petition. The election shall be held pursuant to
 9 the Election Act. For petitions filed with the county clerk or
 10 election commissioner on or after May 1, 1998, the petition shall
 11 be in the form as provided in sections 32-628 to 32-631. Any
 12 excess levy authority approved under this section shall terminate
 13 pursuant to its terms, on a vote of the governing body of the
 14 political subdivision to terminate the authority to levy more than
 15 the limits, at the end of the fourth fiscal year following the
 16 first year in which the levy exceeded the limit or the final
 17 levy allocation, or as provided in subsection (5) of this section,
 18 whichever is earliest. A governing body may pass no more than one
 19 resolution calling for an election pursuant to this section during
 20 any one calendar year. Only one election may be held in any one
 21 calendar year pursuant to a petition initiated under this section.

22 (2) The ballot question may include any terms and
 23 conditions set forth in the resolution or petition and shall
 24 include the following: "Shall (name of political subdivision) be
 25 allowed to levy a property tax not to exceed cents per

1 one hundred dollars of taxable valuation in excess of the limits
 2 prescribed by law until fiscal year for the purposes
 3 of (general operations; building construction, remodeling, or site
 4 acquisition; or both general operations and building construction,
 5 remodeling, or site acquisition)?" . If a majority of the votes cast
 6 upon the ballot question are in favor of such tax, the county board
 7 shall authorize a tax in excess of the limits in section 77-3442
 8 or the final levy allocation in section 77-3443 but such tax shall
 9 not exceed the amount stated in the ballot question. If a majority
 10 of those voting on the ballot question are opposed to such tax, the
 11 governing body of the political subdivision shall not impose such
 12 tax.

13 (3) The county clerk or election commissioner may set
 14 a uniform date for a special election to be held before October
 15 10, 1998, to submit the issue of exceeding the limits provided
 16 in section 77-3442 or the final levy allocation as provided in
 17 section 77-3443 to the voters of political subdivisions in the
 18 county seeking additional levy authority. Any political subdivision
 19 may individually or in conjunction with one or more other political
 20 subdivisions conduct a special election on a date different from
 21 that set by the county clerk or election commissioner, except that
 22 a governing body shall pass a resolution calling for a special
 23 election for this purpose and deliver a copy of the resolution to
 24 the county clerk or election commissioner no later than thirty days
 25 prior to the date of the election.

1 (4) In lieu of the election procedures in subsection
2 (1) of this section, any political subdivision subject to section
3 77-3443, other than a Class I school district, and villages and
4 rural and suburban fire protection districts may approve a levy
5 in excess of the limits in section 77-3442 or the final levy
6 allocation provided in section 77-3443 for a period of one year
7 at a meeting of the residents of the political subdivision, ~~or~~
8 village, or rural or suburban fire protection district, called
9 after notice is published in a newspaper of general circulation in
10 the political subdivision, ~~or~~ village, or rural or suburban fire
11 protection district at least twenty days prior to the meeting.
12 At least ten percent of the registered voters residing in the
13 political subdivision, ~~or~~ village, or rural or suburban fire
14 protection district shall constitute a quorum for purposes of
15 taking action to exceed the limits or final levy allocation. If a
16 majority of the registered voters present at the meeting vote in
17 favor of exceeding the limits or final levy allocation, a copy of
18 the record of that action shall be forwarded to the county board
19 prior to October 10 and the county board shall authorize a levy
20 as approved by the residents for the year. If a majority of the
21 registered voters present at the meeting vote against exceeding the
22 limits or final allocation, the limit or allocation shall not be
23 exceeded and the political subdivision shall have no power to call
24 for an election under subsection (1) of this section.

25 (5) A political subdivision, other than a Class I school

1 district, may rescind or modify a previously approved excess levy
2 authority prior to its expiration by a majority of registered
3 voters voting on the issue in a primary, general, or special
4 election at which the issue is placed before the registered voters.
5 A vote to rescind or modify must be approved prior to October
6 10 of the fiscal year for which it is to be effective. The
7 governing body of the political subdivision may call for the
8 submission of the issue to the voters (a) by passing a resolution
9 calling for the rescission or modification by a vote of at least
10 two-thirds of the members of the governing body and delivering a
11 copy of the resolution to the county clerk or election commissioner
12 of every county which contains all or part of the political
13 subdivision or (b) upon receipt of a petition by the county clerk
14 or election commissioner of every county containing all or part of
15 the political subdivision requesting an election signed by at least
16 five percent of the registered voters residing in the political
17 subdivision. The resolution or petition shall include the amount
18 and the duration of the previously approved excess levy authority
19 and a statement that either such excess levy authority will be
20 rescinded or such excess levy authority will be modified. If the
21 excess levy authority will be modified, the amount and duration of
22 such modification shall be stated. The modification shall not have
23 a duration greater than five years. The county clerk or election
24 commissioner shall place the issue on the ballot at an election as
25 called for in the resolution or petition which is at least thirty

1 days after receipt of the resolution or petition, and the time of
2 publication and providing a copy of the notice of election required
3 in section 32-802 shall be no later than twenty days prior to the
4 election. The election shall be held pursuant to the Election Act.

5 (6) For purposes of this section, when the political
6 subdivision is a sanitary and improvement district, registered
7 voter means a person qualified to vote as provided in section
8 31-735. Any election conducted under this section for a sanitary
9 and improvement district shall be conducted and counted as provided
10 in sections 31-735 to 31-735.06.

11 (7) For purposes of this section, when the political
12 subdivision is a school district or a multiple-district school
13 system, registered voter includes both (a) persons qualified to
14 vote for the members of the school board of the school district
15 which is voting to exceed the maximum levy limits pursuant to this
16 section and (b) persons in those portions of any Class I district
17 which are affiliated with or a part of the school district which is
18 voting pursuant to this section, if such voter is also qualified to
19 vote for the school board of the affected Class I school district.

20 Sec. 7. This act becomes operative on July 1, 2008.

21 Sec. 8. Original sections 35-508, 35-509, 35-514.02,
22 77-3443, and 77-3444, Reissue Revised Statutes of Nebraska, and
23 section 77-3442, Revised Statutes Cumulative Supplement, 2006, are
24 repealed.