

LEGISLATURE OF NEBRASKA  
ONE HUNDREDTH LEGISLATURE  
SECOND SESSION  
**LEGISLATIVE BILL 979**

Introduced by Karpisek, 32.

Read first time January 15, 2008

Committee: Revenue

A BILL

1 FOR AN ACT relating to county government; to amend section 23-120,  
2 Revised Statutes Cumulative Supplement, 2006; to change  
3 provisions relating to county building levies; and to  
4 repeal the original section.  
5 Be it enacted by the people of the State of Nebraska,

1           Section 1. Section 23-120, Revised Statutes Cumulative  
2 Supplement, 2006, is amended to read:

3           23-120 (1) The county board shall acquire, purchase,  
4 construct, renovate, remodel, furnish, equip, add to, improve, or  
5 provide a suitable courthouse, jail, and other county buildings  
6 and a site or sites therefor and for such purposes borrow  
7 money and issue the bonds of the county to pay for the same.  
8 Agreements entered into under section 25-412.03 shall be deemed  
9 to be in compliance with this section. The board shall keep such  
10 buildings in repair and provide suitable rooms and offices for the  
11 accommodation of the several courts of record, Nebraska Workers'  
12 Compensation Court or any judge thereof, Commissioner of Labor for  
13 the conduct and operation of the state free employment service,  
14 county board, county clerk, county treasurer, county sheriff, clerk  
15 of the district court, county surveyor, county agricultural agent,  
16 and county attorney if the county attorney holds his or her  
17 office at the county seat and shall provide suitable furniture and  
18 equipment therefor. All such courts which desire such accommodation  
19 shall be suitably housed in the courthouse.

20           (2) No levy exceeding (a) two million dollars in counties  
21 having in excess of two hundred fifty thousand inhabitants,  
22 (b) one million dollars in counties having in excess of one  
23 hundred thousand inhabitants and not in excess of two hundred  
24 fifty thousand inhabitants, (c) three hundred thousand dollars in  
25 counties having in excess of thirty thousand inhabitants and not

1 in excess of one hundred thousand inhabitants, or (d) one hundred  
2 fifty thousand dollars in all other counties shall be made within  
3 a one-year period for any of the purposes specified in subsection  
4 (1) of this section without first submitting the proposition to a  
5 vote of the people of the county at a general election or a special  
6 election ordered by the board for that purpose and obtaining the  
7 approval of a majority of the legal voters thereon.

8 (3) (a) The county board of any county in this state may,  
9 when requested so to do by petition signed by at least a majority  
10 of the legal voters in the county based on the average vote of  
11 the two preceding general elections, make an annual levy of not  
12 to exceed seventeen and five-tenths cents on each one hundred  
13 dollars upon the taxable value of all the taxable property in the  
14 county for any of the purposes specified in subsection (1) of this  
15 section.

16 (b) If a county on the day it first initiates a project  
17 for any of the purposes specified in subsection (1) of this section  
18 had no bonded indebtedness payable from its general fund levy, the  
19 county board may make an annual levy of not to exceed five and  
20 two-tenths cents on each one hundred dollars upon the taxable value  
21 of all the taxable property of the county for a project or projects  
22 for any of the purposes specified in subsection (1) of this section  
23 without the filing of a petition described in subdivision (3) (a)  
24 of this section. The county board shall designate the particular  
25 project for which such levy shall be expended, the period of years,

1 which shall not exceed ~~ten~~, twenty, for which the tax will be  
2 levied for such project, and the number of cents of the levy for  
3 each year thereof. The county board may designate more than one  
4 project and levy a tax pursuant to this section for each such  
5 project, concurrently or consecutively, as the case may be, if the  
6 aggregate levy in each year and the duration of each levy will not  
7 exceed the limitations specified in this subsection. Each levy for  
8 a project which is authorized by this subdivision may be imposed  
9 for such duration specified by the county board notwithstanding  
10 the contemporaneous existence or subsequent imposition of any other  
11 levy or levies for another project or projects imposed pursuant to  
12 this subdivision and notwithstanding the subsequent issuance by the  
13 county of bonded indebtedness payable from its general fund levy.

14           Sec. 2. Original section 23-120, Revised Statutes  
15 Cumulative Supplement, 2006, is repealed.