

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.