

AMENDMENTS TO LB409

(Amendments to Standing Committee amendments, AM955)

Introduced by Friesen, 34.

1 1. Insert the following new sections:

2 Section 1. Section 77-3442, Revised Statutes Cumulative Supplement,
3 2016, is amended to read:

4 77-3442 (1) Property tax levies for the support of local governments
5 for fiscal years beginning on or after July 1, 1998, shall be limited to
6 the amounts set forth in this section except as provided in section
7 77-3444.

8 (2)(a)(i) Prior to January 1, 2020, except ~~(2)(a)~~ Except as provided
9 in subdivisions (2)(b) and (2)(e) of this section, school districts and
10 multiple-district school systems may levy a maximum levy of one dollar
11 and five cents per one hundred dollars of taxable valuation of property
12 subject to the levy.

13 (ii) On and after January 1, 2020, school districts and multiple-
14 district school systems may levy the levy approved by the school board or
15 the board of the multiple-district school system.

16 (b) For each fiscal year prior to fiscal year 2017-18, learning
17 communities may levy a maximum levy for the general fund budgets of
18 member school districts of ninety-five cents per one hundred dollars of
19 taxable valuation of property subject to the levy. The proceeds from the
20 levy pursuant to this subdivision shall be distributed pursuant to
21 section 79-1073.

22 (c) Except as provided in subdivision (2)(e) of this section, for
23 each fiscal year prior to fiscal year 2017-18, school districts that are
24 members of learning communities may levy for purposes of such districts'
25 general fund budget and special building funds a maximum combined levy of
26 the difference of one dollar and five cents on each one hundred dollars

1 of taxable property subject to the levy minus the learning community levy
2 pursuant to subdivision (2)(b) of this section for such learning
3 community.

4 (d) Excluded from the limitations in subdivisions (2)(a) and (2)(c)
5 of this section are amounts levied to pay for sums agreed to be paid by a
6 school district to certificated employees in exchange for a voluntary
7 termination of employment, amounts levied in compliance with sections
8 79-10,110 and 79-10,110.02, and amounts levied to pay for special
9 building funds and sinking funds established for projects commenced prior
10 to April 1, 1996, for construction, expansion, or alteration of school
11 district buildings. For purposes of this subsection, commenced means any
12 action taken by the school board on the record which commits the board to
13 expend district funds in planning, constructing, or carrying out the
14 project.

15 (e) Federal aid school districts may exceed the maximum levy
16 prescribed by subdivision (2)(a) or (2)(c) of this section only to the
17 extent necessary to qualify to receive federal aid pursuant to Title VIII
18 of Public Law 103-382, as such title existed on September 1, 2001. For
19 purposes of this subdivision, federal aid school district means any
20 school district which receives ten percent or more of the revenue for its
21 general fund budget from federal government sources pursuant to Title
22 VIII of Public Law 103-382, as such title existed on September 1, 2001.

23 (f) For each fiscal year, learning communities may levy a maximum
24 levy of one-half cent on each one hundred dollars of taxable property
25 subject to the levy for elementary learning center facility leases, for
26 remodeling of leased elementary learning center facilities, and for up to
27 fifty percent of the estimated cost for focus school or program capital
28 projects approved by the learning community coordinating council pursuant
29 to section 79-2111.

30 (g) For each fiscal year, learning communities may levy a maximum
31 levy of one and one-half cents on each one hundred dollars of taxable

1 property subject to the levy for early childhood education programs for
2 children in poverty, for elementary learning center employees, for
3 contracts with other entities or individuals who are not employees of the
4 learning community for elementary learning center programs and services,
5 and for pilot projects, except that no more than ten percent of such levy
6 may be used for elementary learning center employees.

7 (3) For each fiscal year, community college areas may levy the
8 levies provided in subdivisions (2)(a) through (c) of section 85-1517, in
9 accordance with the provisions of such subdivisions. A community college
10 area may exceed the levy provided in subdivision (2)(b) of section
11 85-1517 by the amount necessary to retire general obligation bonds
12 assumed by the community college area or issued pursuant to section
13 85-1515 according to the terms of such bonds or for any obligation
14 pursuant to section 85-1535 entered into prior to January 1, 1997.

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

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

27 (c) In addition, natural resources districts located in a river
28 basin, subbasin, or reach that has been determined to be fully
29 appropriated pursuant to section 46-714 or designated as overappropriated
30 pursuant to section 46-713 by the Department of Natural Resources shall
31 also have the power and authority to levy a tax equal to the dollar

1 amount by which their restricted funds budgeted to administer and
2 implement ground water management activities and integrated management
3 activities under the Nebraska Ground Water Management and Protection Act
4 exceed their restricted funds budgeted to administer and implement ground
5 water management activities and integrated management activities for
6 FY2005-06, not to exceed three cents on each one hundred dollars of
7 taxable valuation on all of the taxable property within the district for
8 fiscal year 2006-07 and each fiscal year thereafter through fiscal year
9 2017-18.

10 (5) Any educational service unit authorized to levy a property tax
11 pursuant to section 79-1225 may levy a maximum levy of one and one-half
12 cents per one hundred dollars of taxable valuation of property subject to
13 the levy.

14 (6)(a) Incorporated cities and villages which are not within the
15 boundaries of a municipal county may levy a maximum levy of forty-five
16 cents per one hundred dollars of taxable valuation of property subject to
17 the levy plus an additional five cents per one hundred dollars of taxable
18 valuation to provide financing for the municipality's share of revenue
19 required under an agreement or agreements executed pursuant to the
20 Interlocal Cooperation Act or the Joint Public Agency Act. The maximum
21 levy shall include amounts levied to pay for sums to support a library
22 pursuant to section 51-201, museum pursuant to section 51-501, visiting
23 community nurse, home health nurse, or home health agency pursuant to
24 section 71-1637, or statue, memorial, or monument pursuant to section
25 80-202.

26 (b) Incorporated cities and villages which are within the boundaries
27 of a municipal county may levy a maximum levy of ninety cents per one
28 hundred dollars of taxable valuation of property subject to the levy. The
29 maximum levy shall include amounts paid to a municipal county for county
30 services, amounts levied to pay for sums to support a library pursuant to
31 section 51-201, a museum pursuant to section 51-501, a visiting community

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

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

12 (8) Counties may levy or authorize a maximum levy of fifty cents per
13 one hundred dollars of taxable valuation of property subject to the levy,
14 except that five cents per one hundred dollars of taxable valuation of
15 property subject to the levy may only be levied to provide financing for
16 the county's share of revenue required under an agreement or agreements
17 executed pursuant to the Interlocal Cooperation Act or the Joint Public
18 Agency Act. The maximum levy shall include amounts levied to pay for sums
19 to support a library pursuant to section 51-201 or museum pursuant to
20 section 51-501. The county may allocate up to fifteen cents of its
21 authority to other political subdivisions subject to allocation of
22 property tax authority under subsection (1) of section 77-3443 and not
23 specifically covered in this section to levy taxes as authorized by law
24 which do not collectively exceed fifteen cents per one hundred dollars of
25 taxable valuation on any parcel or item of taxable property. The county
26 may allocate to one or more other political subdivisions subject to
27 allocation of property tax authority by the county under subsection (1)
28 of section 77-3443 some or all of the county's five cents per one hundred
29 dollars of valuation authorized for support of an agreement or agreements
30 to be levied by the political subdivision for the purpose of supporting
31 that political subdivision's share of revenue required under an agreement

1 or agreements executed pursuant to the Interlocal Cooperation Act or the
2 Joint Public Agency Act. If an allocation by a county would cause another
3 county to exceed its levy authority under this section, the second county
4 may exceed the levy authority in order to levy the amount allocated.

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

10 (10) Beginning July 1, 2016, rural and suburban fire protection
11 districts may levy a maximum levy of ten and one-half cents per one
12 hundred dollars of taxable valuation of property subject to the levy if
13 (a) such district is located in a county that had a levy pursuant to
14 subsection (8) of this section in the previous year of at least forty
15 cents per one hundred dollars of taxable valuation of property subject to
16 the levy or (b) for any rural or suburban fire protection district that
17 had a levy request pursuant to section 77-3443 in the previous year, the
18 county board of the county in which the greatest portion of the valuation
19 of such district is located did not authorize any levy authority to such
20 district in the previous year.

21 (11) Property tax levies (a) for judgments, except judgments or
22 orders from the Commission of Industrial Relations, obtained against a
23 political subdivision which require or obligate a political subdivision
24 to pay such judgment, to the extent such judgment is not paid by
25 liability insurance coverage of a political subdivision, (b) for
26 preexisting lease-purchase contracts approved prior to July 1, 1998, (c)
27 for bonds as defined in section 10-134 approved according to law and
28 secured by a levy on property except as provided in section 44-4317 for
29 bonded indebtedness issued by educational service units and school
30 districts, and (d) for payments by a public airport to retire interest-
31 free loans from the Department of Aeronautics in lieu of bonded

1 indebtedness at a lower cost to the public airport are not included in
2 the levy limits established by this section.

3 (12) The limitations on tax levies provided in this section are to
4 include all other general or special levies provided by law.
5 Notwithstanding other provisions of law, the only exceptions to the
6 limits in this section are those provided by or authorized by sections
7 77-3442 to 77-3444.

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

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

14 (15) For school districts that file a binding resolution on or
15 before May 9, 2008, with the county assessors, county clerks, and county
16 treasurers for all counties in which the school district has territory
17 pursuant to subsection (7) of section 79-458, if the combined levies,
18 except levies for bonded indebtedness approved by the voters of the
19 school district and levies for the refinancing of such bonded
20 indebtedness, are in excess of the greater of (a) one dollar and twenty
21 cents per one hundred dollars of taxable valuation of property subject to
22 the levy or (b) the maximum levy authorized by a vote pursuant to section
23 77-3444, all school district levies, except levies for bonded
24 indebtedness approved by the voters of the school district and levies for
25 the refinancing of such bonded indebtedness, shall be considered
26 unauthorized levies under section 77-1606.

27 Sec. 3. Section 79-1001, Revised Statutes Cumulative Supplement,
28 2016, is amended to read:

29 79-1001 Sections 79-1001 to 79-1033 shall be known and may be cited
30 as the Tax Equity and Educational Opportunities Support Act. The act
31 shall terminate on January 1, 2020.

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2. Renumber the remaining sections and amend the repealer
- 2 accordingly.