

AMENDMENTS TO LB512

(Amendments to Standing Committee amendments, AM724)

Introduced by Briese, 41.

1           1. Strike sections 6 and 14 and insert the following new sections:

2           Sec. 6. 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) Except as provided in subdivisions (2)(b) and (2)(e) of this  
9   section, school districts and multiple-district school systems may levy a  
10   maximum levy of one dollar and five cents per one hundred dollars of  
11   taxable valuation of property subject to the levy.

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

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

26          (d) Excluded from the limitations in subdivisions (2)(a) and (2)(c)

1 of this section are (i) amounts levied to pay for sums agreed to be paid  
2 by a school district to certificated employees in exchange for a  
3 voluntary termination of employment occurring prior to September 1, 2017,  
4 (ii) amounts levied for fiscal year 2018-19 to pay for seventy-five  
5 percent of sums agreed to be paid by a school district to certificated  
6 employees in exchange for a voluntary termination of employment occurring  
7 on or after September 1, 2017, (iii) amounts levied for fiscal year  
8 2019-20 to pay for fifty percent of sums agreed to be paid by a school  
9 district to certificated employees in exchange for a voluntary  
10 termination of employment occurring on or after September 1, 2017, (iv)  
11 amounts levied for fiscal year 2020-21 to pay for twenty-five percent of  
12 sums agreed to be paid by a school district to certificated employees in  
13 exchange for a voluntary termination of employment occurring on or after  
14 September 1, 2017, (v) amounts levied in compliance with sections  
15 79-10,110 and 79-10,110.02, and (vi) amounts levied to pay for special  
16 building funds and sinking funds established for projects commenced prior  
17 to April 1, 1996, for construction, expansion, or alteration of school  
18 district buildings. For purposes of this subsection, commenced means any  
19 action taken by the school board on the record which commits the board to  
20 expend district funds in planning, constructing, or carrying out the  
21 project.

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

30 (f) For each fiscal year, learning communities may levy a maximum  
31 levy of one-half cent on each one hundred dollars of taxable property

1 subject to the levy for elementary learning center facility leases, for  
2 remodeling of leased elementary learning center facilities, and for up to  
3 fifty percent of the estimated cost for focus school or program capital  
4 projects approved by the learning community coordinating council pursuant  
5 to section 79-2111.

6 (g) For each fiscal year, learning communities may levy a maximum  
7 levy of one and one-half cents on each one hundred dollars of taxable  
8 property subject to the levy for early childhood education programs for  
9 children in poverty, for elementary learning center employees, for  
10 contracts with other entities or individuals who are not employees of the  
11 learning community for elementary learning center programs and services,  
12 and for pilot projects, except that no more than ten percent of such levy  
13 may be used for elementary learning center employees.

14 (3) For each fiscal year, community college areas may levy the  
15 levies provided in subdivisions (2)(a) through (c) of section 85-1517, in  
16 accordance with the provisions of such subdivisions. A community college  
17 area may exceed the levy provided in subdivision (2)(b) of section  
18 85-1517 by the amount necessary to retire general obligation bonds  
19 assumed by the community college area or issued pursuant to section  
20 85-1515 according to the terms of such bonds or for any obligation  
21 pursuant to section 85-1535 entered into prior to January 1, 1997.

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

25 (b) Natural resources districts shall also have the power and  
26 authority to levy a tax equal to the dollar amount by which their  
27 restricted funds budgeted to administer and implement ground water  
28 management activities and integrated management activities under the  
29 Nebraska Ground Water Management and Protection Act exceed their  
30 restricted funds budgeted to administer and implement ground water  
31 management activities and integrated management activities for FY2003-04,

1 not 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, natural resources districts located in a river  
4 basin, subbasin, or reach that has been determined to be fully  
5 appropriated pursuant to section 46-714 or designated as overappropriated  
6 pursuant to section 46-713 by the Department of Natural Resources shall  
7 also have the power and authority to levy a tax equal to the dollar  
8 amount by which their restricted funds budgeted to administer and  
9 implement ground water management activities and integrated management  
10 activities under the Nebraska Ground Water Management and Protection Act  
11 exceed their restricted funds budgeted to administer and implement ground  
12 water management activities and integrated management activities for  
13 FY2005-06, not to exceed three cents on each one hundred dollars of  
14 taxable valuation on all of the taxable property within the district for  
15 fiscal year 2006-07 and each fiscal year thereafter through fiscal year  
16 2017-18.

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

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

1 80-202.

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

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

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

1 taxable valuation on any parcel or item of taxable property. The county  
2 may allocate to one or more other political subdivisions subject to  
3 allocation of property tax authority by the county under subsection (1)  
4 of section 77-3443 some or all of the county's five cents per one hundred  
5 dollars of valuation authorized for support of an agreement or agreements  
6 to be levied by the political subdivision for the purpose of supporting  
7 that political subdivision's share of revenue required under an agreement  
8 or agreements executed pursuant to the Interlocal Cooperation Act or the  
9 Joint Public Agency Act. If an allocation by a county would cause another  
10 county to exceed its levy authority under this section, the second county  
11 may exceed the levy authority in order to levy the amount allocated.

12 (9) Municipal counties may levy or authorize a maximum levy of one  
13 dollar per one hundred dollars of taxable valuation of property subject  
14 to the levy. The municipal county may allocate levy authority to any  
15 political subdivision or entity subject to allocation under section  
16 77-3443.

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

28 (11) Property tax levies (a) for judgments, except judgments or  
29 orders from the Commission of Industrial Relations, obtained against a  
30 political subdivision which require or obligate a political subdivision  
31 to pay such judgment, to the extent such judgment is not paid by

1 liability insurance coverage of a political subdivision, (b) for  
2 preexisting lease-purchase contracts approved prior to July 1, 1998, (c)  
3 for bonds as defined in section 10-134 approved according to law and  
4 secured by a levy on property except as provided in section 44-4317 for  
5 bonded indebtedness issued by educational service units and school  
6 districts, and (d) for payments by a public airport to retire interest-  
7 free loans from the Department of Aeronautics in lieu of bonded  
8 indebtedness at a lower cost to the public airport are not included in  
9 the levy limits established by this section.

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

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

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

21 (15) For school districts that file a binding resolution on or  
22 before May 9, 2008, with the county assessors, county clerks, and county  
23 treasurers for all counties in which the school district has territory  
24 pursuant to subsection (7) of section 79-458, if the combined levies,  
25 except levies for bonded indebtedness approved by the voters of the  
26 school district and levies for the refinancing of such bonded  
27 indebtedness, are in excess of the greater of (a) one dollar and twenty  
28 cents per one hundred dollars of taxable valuation of property subject to  
29 the levy or (b) the maximum levy authorized by a vote pursuant to section  
30 77-3444, all school district levies, except levies for bonded  
31 indebtedness approved by the voters of the school district and levies for

1 the refinancing of such bonded indebtedness, shall be considered  
2 unauthorized levies under section 77-1606.

3 Sec. 14. Section 79-1028.01, Revised Statutes Cumulative Supplement,  
4 2016, is amended to read:

5 79-1028.01 (1) For each school fiscal year, a school district may  
6 exceed its budget authority for the general fund budget of expenditures  
7 as calculated pursuant to section 79-1023 for such school fiscal year by  
8 a specific dollar amount for the following exclusions:

9 (a) Expenditures for repairs to infrastructure damaged by a natural  
10 disaster which is declared a disaster emergency pursuant to the Emergency  
11 Management Act;

12 (b) Expenditures for judgments, except judgments or orders from the  
13 Commission of Industrial Relations, obtained against a school district  
14 which require or obligate a school district to pay such judgment, to the  
15 extent such judgment is not paid by liability insurance coverage of a  
16 school district;

17 (c) Expenditures pursuant to the Retirement Incentive Plan  
18 authorized in section 79-855 or the Staff Development Assistance  
19 authorized in section 79-856;

20 (d) Expenditures of amounts received from educational entities as  
21 defined in section 79-1201.01 for providing distance education courses  
22 through the Educational Service Unit Coordinating Council to such  
23 educational entities;

24 (e) Expenditures to pay for employer contributions pursuant to  
25 subsection (2) of section 79-958 to the School Employees Retirement  
26 System of the State of Nebraska to the extent that such expenditures  
27 exceed the employer contributions under such subsection that would have  
28 been made at a contribution rate of seven and thirty-five hundredths  
29 percent;

30 (f) Expenditures to pay for school district contributions pursuant  
31 to subdivision (1)(c)(i) of section 79-9,113 to the retirement system



1 established pursuant to the Class V School Employees Retirement Act to  
2 the extent that such expenditures exceed the school district  
3 contributions under such subdivision that would have been made at a  
4 contribution rate of seven and thirty-seven hundredths percent;

5 (g) Expenditures for sums agreed to be paid by a school district to  
6 certificated employees in exchange for a voluntary termination occurring  
7 prior to July 1, 2009, occurring on or after the last day of the 2010-11  
8 school year and prior to the first day of the 2013-14 school year, or, to  
9 the extent that a district demonstrates to the State Board of Education  
10 pursuant to subsection (3) of this section that the agreement will result  
11 in a net savings in salary and benefit costs to the school district over  
12 a five-year period, occurring on or after the first day of the 2013-14  
13 school year and prior to September 1, 2017;

14 (h) For school fiscal year 2018-19, seventy-five percent of  
15 expenditures to pay for sums agreed to be paid by a school district to  
16 certificated employees in exchange for a voluntary termination of  
17 employment occurring on or after September 1, 2017;

18 (i) For school fiscal year 2019-20, fifty percent of expenditures to  
19 pay for sums agreed to be paid by a school district to certificated  
20 employees in exchange for a voluntary termination of employment occurring  
21 on or after September 1, 2017;

22 (j) For school fiscal year 2020-21, twenty-five percent of  
23 expenditures to pay for sums agreed to be paid by a school district to  
24 certificated employees in exchange for a voluntary termination of  
25 employment occurring on or after September 1, 2017;

26 (k) ~~(h)~~ The special education budget of expenditures;

27 (l) ~~(i)~~ Expenditures of special grant funds; and

28 (m) ~~(j)~~ Expenditures of funds received as federal impact aid  
29 pursuant to 20 U.S.C. 7701 to 7714, as such sections existed on January  
30 1, 2016, due to a district having land within its boundaries that is  
31 federal property classified as Indian lands under 20 U.S.C. 7713(7), as

1 such section existed on January 1, 2016, and funds received as impact aid  
2 due to children in attendance who resided on Indian lands in accordance  
3 with 20 U.S.C. 7703(a)(1)(C), as such section existed on January 1, 2016.

4 (2) For each school fiscal year, a school district may exceed its  
5 budget authority for the general fund budget of expenditures as  
6 calculated pursuant to section 79-1023 for such school fiscal year by a  
7 specific dollar amount and include such dollar amount in the budget of  
8 expenditures used to calculate budget authority for the general fund  
9 budget of expenditures pursuant to section 79-1023 for future years for  
10 the following exclusions:

11 (a) The first school fiscal year the district will be participating  
12 in Network Nebraska for the full school fiscal year, for the difference  
13 of the estimated expenditures for such school fiscal year for  
14 telecommunications services, access to data transmission networks that  
15 transmit data to and from the school district, and the transmission of  
16 data on such networks as such expenditures are defined by the department  
17 for purposes of the distance education and telecommunications allowance  
18 minus the dollar amount of such expenditures for the second school fiscal  
19 year preceding the first full school fiscal year the district  
20 participates in Network Nebraska;

21 (b) Expenditures for new elementary attendance sites in the first  
22 year of operation or the first year of operation after being closed for  
23 at least one school year if such elementary attendance site will most  
24 likely qualify for the elementary site allowance in the immediately  
25 following school fiscal year as determined by the state board;

26 (c) For the first school fiscal year for which early childhood  
27 education membership is included in formula students for the calculation  
28 of state aid, expenditures for early childhood education equal to the  
29 amount the school district received in early childhood education grants  
30 pursuant to section 79-1103 for the prior school fiscal year, increased  
31 by the basic allowable growth rate; and

1           (d) For school fiscal year 2013-14, an amount not to exceed two  
2 percent over the previous school year if such increase is approved by a  
3 seventy-five percent majority vote of the school board of such district.

4           (3) The state board shall approve, deny, or modify the amount  
5 allowed for any exclusions to the budget authority for the general fund  
6 budget of expenditures pursuant to this section.