LEGISLATURE OF NEBRASKA
ONE HUNDRED SIXTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 1193

Introduced by Linehan, 39.

Read first time January 23, 2020

Committee: Government, Military and Veterans Affairs

A BILL FOR AN ACT relating to elections; to amend sections 3-504, 3-602,
3-603, 10-401, 10-404, 10-406, 10-407, 10-409, 10-410, 10-501,
10-606, 10-607, 10-702, 10-801, 10-802, 12-1001, 13-306, 14-202,
14-365.07, 14-521, 14-1206, 14-1211, 14-1216, 14-1251, 14-2120,
16-216, 18-412, 18-506.01, 18-623, 18-1502, 18-1503, 18-2706,
46-1,113, 46-1,122, 46-305, 46-312, 46-564, 46-565, 46-566, 57-106,
57-107, 71-1622, 71-1629, 71-1638, 74-1427, 77-27,142.01,
77-27,142.02, 77-27,142.03, 77-3444, 79-10,105, and 85-1518, Reissue
Revised Statutes of Nebraska, sections 13-2507, 13-3207, 16-676,
16-695, 16-697.02, 16-6,101, 16-806, 17-527, 17-903, 17-905, 17-908,
17-939, 17-950, 17-954, 17-963, 46-151, 79-1029, 79-1098, 79-10,117,
and 79-10,118, Revised Statutes Cumulative Supplement, 2018, and
sections 13-519, 18-2713, 19-1307, and 32-1203, Revised Statutes
Supplement, 2019; to provide, change, and eliminate provisions
regarding elections for certain purposes; to harmonize provisions;
to repeal the original sections; and to outright repeal sections
10-408 and 39-839, Reissue Revised Statutes of Nebraska, and section
10-703.01, Revised Statutes Cumulative Supplement, 2018.

Be it enacted by the people of the State of Nebraska,
Section 1. Section 3-504, Reissue Revised Statutes of Nebraska, is amended to read:

3-504 Any authority established under the Cities Airport Authorities Act shall have power:

(1) To sue and be sued;
(2) To have a seal and alter the same at pleasure;
(3) To acquire, hold, and dispose of personal property for its corporate purposes;
(4) To acquire in the name of the city, by purchase or condemnation, real property or rights or easements therein necessary or convenient for its corporate purposes and, except (a) as may otherwise be provided in the act and (b) that if property is to be acquired outside the zoning jurisdiction of the city when such city is a city of the metropolitan class, approval must be obtained from the county board of the county where the property is located before the right of eminent domain may be exercised, to use the same so long as its corporate existence continues. Such power shall not be exercised by authorities of cities of the primary, first, and second classes and of villages created after September 2, 1973, without further approval until such time as at least three members of the authority have been elected. If the exercise of such power is necessary while three or more appointed members remain on the authority of cities of the primary, first, and second classes and of villages, the appointing body shall approve all proceedings under this subdivision;
(5) To make bylaws for the management and regulation of its affairs and, subject to agreements with bondholders, to make rules and regulations for the use of projects and the establishment and collection of rentals, fees, and all other charges for services or commodities sold, furnished, or supplied by such authority. Any person violating such rules shall be guilty of a Class III misdemeanor;
(6) With the consent of the city, to use the services of agents,
employees, and facilities of the city, for which the authority may
reimburse the city a proper proportion of the compensation or cost
thereof, and also to use the services of the city attorney as legal
advisor to the authority;

(7) To appoint officers, agents, and employees and fix their
compensation;

(8) To make contracts, leases, and all other instruments necessary
or convenient to the corporate purposes of the authority;

(9) To design, construct, maintain, operate, improve, and
reconstruct, so long as its corporate existence continues, such projects
as are necessary and convenient to the maintenance and development of
aviation services to and for the city in which such authority is
established, including landing fields, heliports, hangars, shops,
passenger and freight terminals, control towers, and all facilities
necessary or convenient in connection with any such project, to contract
for the construction, operation, or maintenance of any parts thereof or
for services to be performed thereon, and to rent parts thereof and grant
concessions thereon, all on such terms and conditions as the authority
may determine. This subdivision shall not be construed to affect the
obligation of a lessee to pay taxes if taxes are due under sections
77-202, 77-202.11, and 77-202.12;

(10) To include in such project, subject to zoning restrictions,
space and facilities for any or all of the following: Public recreation;
business, trade, or other exhibitions; sporting or athletic events;
public meetings; conventions; and all other kinds of assemblages and, in
order to obtain additional revenue, space and facilities for business and
commercial purposes. Whenever the authority deems it to be in the public
interest, the authority may lease any such project or any part or parts
thereof or contract for the management and operation thereof or any part
or parts thereof. Any such lease or contract may be for such period of
years as the authority shall determine. This subdivision shall not be
construed to affect the obligation of a lessee to pay taxes if taxes are
due under sections 77-202, 77-202.11, and 77-202.12;

(11) To charge fees, rentals, and other charges for the use of
projects under the jurisdiction of such authority subject to and in
accordance with such agreement with bondholders as may be made as
hereinafter provided. Subject to contracts with bondholders, all fees,
rentals, charges, and other revenue derived from any project shall be
applied to the payment of operating, administration, and other necessary
expenses of the authority properly chargeable to such project and to the
payment of the interest on and principal of bonds or for making sinking-
fund payments therefor. Subject to contracts with bondholders, the
authority may treat one or more projects as a single enterprise with
respect to revenue, expenses, the issuance of bonds, maintenance,
operation, or other purposes;

(12) To certify annually to the governing body of the city the
amount of tax to be levied for airport purposes which the authority
requires under its adopted budget statement to be received from taxation,
not to exceed three and five-tenths cents on each one hundred dollars of
taxable valuation of all the taxable property in such city subject to
section 77-3443. The governing body may levy and collect the taxes so
certified at the same time and in the same manner as other taxes are
levied and collected, and the proceeds of such taxes when due and as
collected shall be set aside and deposited in the special account or
accounts in which other revenue of the authority is deposited. An
authority in a city of the first or second class or a village shall have
power to certify annually to the governing body of such a city or village
an additional amount of tax to be levied for airport purposes, not to
exceed three and five-tenths cents on each one hundred dollars of taxable
value, to be levied, collected, set aside, and deposited as specified in
this subdivision, and if negotiable bonds of the authority are thereafter
issued, this power shall continue until such bonds are paid in full. When
such additional amount of tax is first certified, the governing body may then require, but not thereafter, approval of the same by a majority vote of the governing body or by the registered voters at an election pursuant to subsection (3) of section 32-559 a majority vote of the electors voting on the same at a general or special election. The additional levy shall be subject to section 77-3443. The provisions of this subdivision shall not apply to cities of the metropolitan class;

(13) To construct and maintain under, along, over, or across a project, telephone, telegraph, or electric wires and cables, fuel lines, gas mains, water mains, and other mechanical equipment not inconsistent with the appropriate use of such project, to contract for such construction and to lease the right to construct and use the same, or to use the same on such terms for such periods of time and for such consideration as the authority shall determine;

(14) To accept grants, loans, or contributions from the United States, the State of Nebraska, any agency or instrumentality of either of them, or the city in which such authority is established and to expend the proceeds thereof for any corporate purposes;

(15) To incur debt and issue negotiable bonds and to provide for the rights of the holders thereof;

(16) To enter on any lands, waters, and premises for the purposes of making surveys, soundings, and examinations; and

(17) To do all things necessary or convenient to carry out the powers expressly conferred on such authorities by the act.

Sec. 2. Section 3-602, Reissue Revised Statutes of Nebraska, is amended to read:

3-602 For the purpose of acquiring and improving an aviation field, any such county may issue and sell bonds of such county to be designated aviation field bonds, to provide the necessary funds therefor. Such bonds shall become due in not to exceed twenty years from the date of issuance, and shall draw interest, payable semiannually or annually. Such bonds may
not be sold for less than par, and in no case without the proposition of issuing the bonds having been approved at an election held pursuant to subsection (3) of section 32-559 same having first been submitted to the legal electors of such county at a general or special election held therein, and a majority of the votes cast upon the question of issuing such bonds being in favor thereof. The authority to sell such bonds shall not be limited by any other or special provision of law.

Sec. 3. Section 3-603, Reissue Revised Statutes of Nebraska, is amended to read:

3-603 For the purpose of acquiring and improving such aviation field, such county may, in lieu of issuing and selling bonds, levy an annual tax of not to exceed seven cents on each one hundred dollars of taxable value of all the taxable property within such county subject to section 77-3443. The tax shall not be levied or collected until the question proposition of levying the tax same has first been approved at an election held pursuant to subsection (3) of section 32-559 submitted to the legal electors of such county at a general or special election held therein and received a majority of the votes cast upon the question of levying such tax. Such levy shall be authorized for a term not exceeding ten years, and the question proposition submitted to the electors shall specify the number of years for which it is proposed to levy such tax. If funds for such purposes are raised by the levy of tax, no part of the funds so accruing shall be used for any other purpose.

Sec. 4. Section 10-401, Reissue Revised Statutes of Nebraska, is amended to read:

10-401 Any county or city in the State of Nebraska is hereby authorized to issue bonds to aid in the construction of any railroad or other work of internal improvement in an amount to be determined by the county board of such county or the city council of such city not exceeding three and five-tenths percent of the taxable valuation of all taxable property in the county or city. The county board or city council
shall first obtain approval on submit the question of the issuing of such bonds at an election held pursuant to subsection (3) of section 32-559 to a vote of the legal voters of the county or city in the manner provided by law for submitting to the people of a county the question of borrowing money.

Sec. 5. Section 10-404, Reissue Revised Statutes of Nebraska, is amended to read:

10-404 Upon approval at the election under section 10-401 a majority of the votes cast being in favor of the proposition submitted, the county board, in the case of a county, and the city council, in the case of a city, shall cause the proposition and the result of the vote to be entered upon the records of the said county or city, and a notice of its adoption to be published for two successive weeks in any newspaper in the said county or city, if there be one, and if not, then without such publication; and shall thereupon issue the said bonds, which shall be and continue a subsisting debt against the said county or city until they are paid and discharged; Provided, that the question of bond issues in such county or city, when defeated, shall not be resubmitted in substance for a period of six months from and after the date of said election.

Sec. 6. Section 10-406, Reissue Revised Statutes of Nebraska, is amended to read:

10-406 Any precinct, township, city of the second class, or village organized according to law is hereby authorized to issue bonds in aid of the construction of steam railroads, or railroads using electricity or gasoline as motive power, of standard gauge, to an extent not exceeding three and five-tenths percent of the taxable value of the taxable property at the last assessment within such precinct, township, city of the second class, or village, in the manner provided in this section:

(1) A petition for such purpose signed by not less than fifty freeholders or by not less than ten percent of all the freeholders, whichever number is the least, of the precinct, township, city of the
second class, or village shall be presented to the county board, city
council of cities of the second class, board of trustees of villages, or
the board authorized by law to conduct the business of such precinct,
township, city of the second class, or village. Such petition shall set
forth the nature of the work contemplated, the amount of bonds sought to
be voted, the rate of interest, and the length of time the bonds will
run, which in no event shall be less than five years nor more than twenty
years from the date thereof. The petitioners shall give bond, to be
approved by the county board, city council of cities of the second class,
or board of trustees of villages, for the payment of expenses of the
election in the event that the proposition fails to receive a majority of
the votes cast at such election;

(2) Upon receiving such petition, the county board, city council of
cities of the second class, or board of trustees of villages shall comply
with subsection (3) of section 32-559 for the submission of the
proposition to the voters give notice and call an election in the
precinct, township, city of the second class, or village, as the case may
be. The notice, call, and election shall be governed by the laws
regulating the election for voting bonds for a county; and

(3) Upon approval at such election a majority of the votes cast
being in favor of the proposition submitted, the county board, city
council of cities of the second class, or board of trustees of villages,
as the case may be, shall issue the bonds in accordance with the petition
and notice of election. Such bonds shall be signed by the chairperson of
the county board and attested by the county clerk in the case of precinct
or township bonds, by the mayor and city clerk in the case of city bonds,
and by the chairperson of the board of trustees and village clerk in case
of village bonds and shall be attested by their respective seals. Such
bonds shall be a subsisting debt against such precinct, township, city of
the second class, or village until they are paid and discharged.

Sec. 7. Section 10-407, Reissue Revised Statutes of Nebraska, is
amended to read:

10-407 The mayor and city council of cities of the second class shall have the power to borrow money and pledge the property and credit of such city upon its negotiable bonds in an amount not to exceed one and eight-tenths percent of the taxable valuation of the taxable property within the limits of such city for the purpose of aiding in the building, erecting, constructing, or repairing and furnishing of a county courthouse, in addition to bonds already voted by the county, if approval authority for the issuance of such bonds has first been obtained by an election held pursuant to subsection (3) of section 32-559 a majority vote of the qualified electors of such city voting on a proposition for such purpose at any general or special election. Such proposition shall be submitted to such electors in the manner provided by law for the submission of propositions to aid in the construction of railroads and other internal improvements. Such bonds shall be sold for not less than par and shall run not to exceed twenty years. The proposition to submit the issue of creating bonded indebtedness therein shall not be resubmitted on the same subject at an election within six months after such proposition has failed to pass.

Sec. 8. Section 10-409, Reissue Revised Statutes of Nebraska, is amended to read:

10-409 Any precinct, township, city of the second class, or village organized according to law is hereby authorized to issue bonds in aid of works of internal improvements, such as improving streets in cities of the second class and villages, highways, bridges, jails, city and town halls, high schools, county high schools, school dormitories, and the drainage of swamp and wet lands, within such municipal divisions, and for the construction or purchase of a telephone system for use of the inhabitants thereof, in an amount not exceeding seven-tenths of one percent of the taxable valuation of all the taxable property as shown by the last assessment within such precinct, township, city of the second
class, or village, in the manner directed in this section:

(1) A petition signed by not less than fifty freeholders of the
precinct, township, city of the second class, or village shall be
presented to the county board, city council of cities of the second
class, board of trustees of villages, or the board authorized by law to
conduct the business of such precinct, township, city of the second
class, or village. Such petition shall set forth the nature of the work
contemplated, the amount of bonds sought to be voted, the rate of
interest, and the length of time the bonds will run, which in no event
shall be less than two years nor more than twenty years from the date
thereof. The petitioners shall give bond, to be approved by the county
board, city council of cities of the second class, or board of trustees
of villages, for the payment of the expenses of the election in the event
that the proposition fails to receive a majority of the votes cast at
such election; and

(2) Upon the receipt of such petition, the county board, city
council of cities of the second class, or board of trustees of villages
shall comply with subsection (3) of section 32-559 for the submission of
the proposition to the voters give notice and call an election in the
precinct, township, city of the second class, or village, as the case may
be. Such notice, call, and election shall be governed by the laws
regulating an election for voting bonds for a county. When a proposition
is submitted for the issuance of bonds for the acquisition of a site or
the construction of a single building to be used as a city hall,
auditorium, fire station, or community house in cities of the second
class, it shall be required, as a condition precedent to the issuance of
such bonds, that a majority of the votes cast shall be in favor of such
proposition. Bonds in such a city shall not be issued for such purpose in
the aggregate to exceed one and four-tenths percent of the taxable
valuation of all the taxable property in such city as shown by the last
assessment within such city. The mayor and council in cities of the
second class upon the issuance of bonds shall have the power to levy a
tax each year not to exceed three and five-tenths cents on each one
hundred dollars upon the taxable value of all the taxable property in
such city for the purpose of maintaining the city hall constructed as
provided in this section.

Sec. 9. Section 10-410, Reissue Revised Statutes of Nebraska, is
amended to read:

10-410 Upon approval at the election under section 10-409 If a
majority of the votes cast at such election are in favor of the
proposition, the county board, city council of cities of the second
class, or board of trustees of villages shall, as the case may be,
without delay, cause to be prepared and shall issue the bonds in
accordance with the petition and notice of election. The bonds shall be
signed by the chairperson of the county board, or the person authorized
to sign county bonds, and be attested by the county clerk, mayor and city
clerk of cities of the second class, chairperson of the board of trustees
and village clerk of villages, and be attested by the respective seals.
The county clerk, village clerk of villages, or city clerk of cities of
the second class, as the case may be, shall enter upon the records of the
board or council, the petition, bond, notice and call for the election,
canvass of the vote, the number, amount, and interest, and the date at
which each bond issued shall become payable.

Sec. 10. Section 10-501, Reissue Revised Statutes of Nebraska, is
amended to read:

10-501 The county board of any county in the State of Nebraska is
hereby empowered to issue coupon bonds of any denomination, as it deems
best, sufficient to pay the outstanding and unpaid bonds, warrants, and
indebtedness of such county. The county board of any county may limit the
provisions of sections 10-501 to 10-509 to any fund or funds of the
county. No bonds shall be issued to a greater amount than three and five-
tenths percent of the taxable valuation of such county, and the county
board shall first obtain approval on submit the question of issuing bonds
at an election held pursuant to subsection (3) of section 32-559 to a
vote of the qualified electors of such county.

Sec. 11. Section 10-606, Reissue Revised Statutes of Nebraska, is
amended to read:

10-606 Any city of the second class and any village in the State of
Nebraska may issue bonds for the purpose of funding any and all
indebtedness now existing or hereafter created, now due or to become due.
Provided, said bonds shall be payable in not less than two years
and not more than twenty years from date of their issue, and the said
bonds shall bear interest at a rate set by the governing body, with
interest coupons attached, payable annually or semiannually. Any city of
the second class and any village; and may levy a tax on all the taxable
property in the city or village in addition to other taxes for the
payment of the said coupons as they respectively become due, and the
taxes levied to pay the same shall be payable only in cash or coupons.
Provided, the city council of a city of the second class or the
village said cities or said board of trustees of said villages shall
further authorize the issuing of the said bonds by ordinance when
approved so instructed by a majority of all of the votes cast at an
election held in compliance with subsection (3) of section 32-559. Notice
of the such city or village for that purpose; notice of said election
shall be published in four issues of some legal newspaper, published in
the city or village seeking to issue bonds, or if there be no newspaper
published in the said city or village then by posting the said notices in
five conspicuous places in the said city or village for at least four
weeks prior to the date of the said election.

Sec. 12. Section 10-607, Reissue Revised Statutes of Nebraska, is
amended to read:

10-607 Any city of the second class in the State of Nebraska which
has heretofore voted and issued bonds to aid in the construction of any

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railroad or other work of internal improvement and which bonds or any part thereof still remain unpaid and are a legal liability against such city, and have been finally so determined by a court of competent jurisdiction, and bearing interest at ten percent per annum, is hereby authorized to issue coupon bonds at a rate of interest set by the governing body, to be substituted in place of and exchanged for such bonds heretofore issued, whenever such city can effect such substitution and exchange, which substitution and exchange shall not exceed dollar for dollar. Such substitution and exchange shall have first been approved duly authorized by a majority vote of the people of said city at an election to be held in compliance with subsection (3) of section 32-559 for the purpose as provided in section 10-606.

Sec. 13. Section 10-702, Reissue Revised Statutes of Nebraska, is amended to read:

10-702 The question of issuing school district bonds shall may be submitted at a special election or such question may be voted on at an election held in compliance with subsection (3) of section 32-559 conjunction with the statewide primary or statewide general election. No bonds shall be issued until the question has been submitted to the qualified electors of the district and a majority of all the qualified electors voting on the question have voted in favor of issuing the same, at an election called for the purpose, upon notice given by the officers of the district at least twenty days prior to such election. If the election for issuing bonds is held as a special election, the procedures provided in section 10-703.01 shall be followed. The question of bond issues in such districts, when defeated, shall not, except in case of fire or other disaster or in the case of a newly created district, be resubmitted in substance for a period of six months from and after the date of such election.

When the question of issuing bonds is to be submitted at a statewide primary or statewide general election as ordered by a resolution of a...
majority of the members of the board of education, such order shall be made in writing and filed with the county clerk or election commissioner not less than fifty days prior to the statewide primary or statewide general election. The order calling for the school bond election shall be filed with the county clerk or election commissioner or county clerk in the county having the greatest number of electors entitled to vote on the question. The county clerk or election commissioner or county clerk receiving such order shall conduct the school bond election for the school district as provided in subsection (3) of section 32-559 the Election Act.

A special notice of the election shall be published by the board of education in a newspaper or newspapers of general circulation within the district stating the day of the election, the hours during which the polls will be open, and any other information deemed necessary in informing the public of the bond issue. The notice shall be made at least twenty days prior to the election.

If the question of submitting bonds for the school district is voted upon in one or more counties and the ballots have been certified across county lines, the election boards in the counties where the ballots are cast shall count the ballots on election day the same as all other ballots are counted and seal the same in their ballots-cast container along with other ballots.

The canvassing boards in each county shall canvass the returns in the same manner as other returns are canvassed.

The county clerk or election commissioner in any adjoining county voting on the bond issue shall certify the returns to the county clerk or election commissioner of the county having the greatest number of electors entitled to vote on the question of issuing bonds.

The county clerk or election commissioner in such county shall enter the total returns from any adjoining county or counties to the total votes recorded in his or her official book of votes cast and shall
certify the returns to the board of education for which such bond

election was held.

Sec. 14. Section 10-801, Reissue Revised Statutes of Nebraska, is
amended to read:

10-801 The county board of any county of this state shall have
authority to issue the bonds of such county in an amount not to exceed
one and eight-tenths percent of the taxable valuation of the county and
not to exceed one million dollars for the purpose of raising money to be
advanced or loaned by such county to destitute and needy sufferers from
cyclone, tornado, or destructive windstorm in such county. No such bonds
shall be issued until the question of the issuing of the same has been
approved at an election held in compliance with subsection (3) of section
32-559 submitted to the electors of the county at a general or special
election as provided by sections 10-801 to 10-807.

Sec. 15. Section 10-802, Reissue Revised Statutes of Nebraska, is
amended to read:

10-802 If the people of any county in the State of Nebraska, or a
considerable number thereof, shall be in destitute, dependent, or needy
circumstances on account of any cyclone, tornado or destructive
windstorm, the county board of such county may place the question of
issuing bonds before the voters at an election held in compliance with
subsection (3) of section 32-559. The county call an election, and said
board and the county clerk of such county shall give notice of such
election by publication in two consecutive issues of one or more
newspapers published and of general circulation in such county, and by
posting a notice at the polling places in each election precinct therein.
If the question a majority of the votes cast at such election shall be in
favor of issuing the said bonds is approved, the county board shall issue
the bonds of the county payable in not more than ten years, with interest
payable semiannually. The county shall reserve to itself the privilege of
paying off all or any part of the said bonds, at any time on or after
five years, by inserting a provision to that effect in the proposition
submitting the said bonds, and in the bonds when issued.

Sec. 16. Section 12-1001, Reissue Revised Statutes of Nebraska, is
amended to read:

12-1001 Any municipality maintaining and operating a cemetery either
within or without its corporate limits shall have the power to borrow
money and pledge the property and credit of the municipality upon its
municipal bonds or otherwise for the purpose of enlarging or improving
such cemetery in an amount not to exceed five percent of the taxable
valuation of the property in such municipality. No such bonds shall be
issued until they have been approved at an election held in compliance
with subsection (3) of section 32-559 authorized by a majority vote of
the electors of the municipality voting on the proposition of their
issuance at a general municipal election or at a special municipal
election called for the submission of such proposition.

Sec. 17. Section 13-306, Reissue Revised Statutes of Nebraska, is
amended to read:

13-306 To carry out the purposes set forth in section 13-304, the
county board of any county is authorized to hire such employees as it
deems necessary, and to appoint a park and recreation board of not less
than three members to serve without compensation and to issue bonds for
such purposes. No; Provided, that no such bonds shall be issued until
the question of issuing the same has shall have been approved at an
election held in compliance with subsection (3) of section 32-559
submitted to the electors of the county at a general election therein, or
at a special election called for such purposes, and a majority of
electors voting at such election shall have voted in favor of issuing the
bonds. Notice of such election shall be given by publication once each
week for three successive weeks prior thereto in a legal newspaper
published in or of general circulation in such county. Such bonds shall
be payable in not less than five nor more than twenty years from the date
of issuance thereof and shall bear interest not exceeding the rate of six percent per annum, payable annually, with interest coupons attached to the bonds.

Whenever five percent of the registered voters voting in the county at the last general election and residing in such county shall file a petition in the office of the county clerk of such county requesting the county board of such county to submit the question of issuing bonds for approval at an election held in compliance with subsection (3) of section 32-559 to the electors at the next general election or at a special election; or to submit to such electors the question of levying a park and recreation tax, as authorized by section 13-304, or both such questions, the election commissioner or county clerk shall determine and certify whether such petition has been signed by at least five percent of the registered voters voting in the county in the last general election, and who appear to reside in such county. The election commissioner or county clerk shall then present such petition to the county board at its next regular meeting. The county board shall thereupon cause such question of the issuance of bonds or levying such tax or both such questions, according to such petition, to be submitted for approval at an election held in compliance with subsection (3) of section 32-559 to the electors of such county at the next general election, or special election called for such purpose if requested in such petition.

Sec. 18. Section 13-519, Revised Statutes Supplement, 2019, is amended to read:

13-519 (1)(a) Subject to subdivisions (1)(b) and (c) of this section, for all fiscal years beginning on or after July 1, 1998, no governmental unit shall adopt a budget containing a total of budgeted restricted funds more than the last prior year's total of budgeted restricted funds plus allowable growth plus the basic allowable growth percentage of the base limitation established under section 77-3446. For the second fiscal year in which a county will receive a full year of
receipts from the tax imposed in sections 77-27,223 to 77-27,227, the
prior year's total of restricted funds shall be the prior year's total of
restricted funds plus the total receipts from the tax imposed in sections
77-27,223 to 77-27,227 in the prior year. If a governmental unit
transfers the financial responsibility of providing a service financed in
whole or in part with restricted funds to another governmental unit or
the state, the amount of restricted funds associated with providing the
service shall be subtracted from the last prior year's total of budgeted
restricted funds for the previous provider and may be added to the last
prior year's total of restricted funds for the new provider. For
governmental units that have consolidated, the calculations made under
this section for consolidating units shall be made based on the combined
total of restricted funds, population, or full-time equivalent students
of each governmental unit.

(b) For all fiscal years beginning on or after July 1, 2008,
educational service units may exceed the limitations of subdivision (1)
(a) of this section to the extent that one hundred ten percent of the
needs for the educational service unit calculated pursuant to section
79-1241.03 exceeds the budgeted restricted funds allowed pursuant to
subdivision (1)(a) of this section.

(c) For fiscal year 2017-18, the last prior year’s total of
restricted funds for counties shall be the last prior year’s total of
restricted funds less the last prior year’s restricted funds budgeted by
counties under sections 39-2501 to 39-2520, plus the last prior year’s
amount of restricted funds budgeted by counties under sections 39-2501 to
39-2520 to be used for capital improvements.

(d) The limitations of subdivision (1)(a) of this section shall not
apply to the budget or budget statement adopted by a regional
metropolitan transit authority for the first five fiscal years commencing
on the January 1 that follows the effective date of the conversion of the
transit authority established under the Transit Authority Law into a
(2) A governmental unit may exceed the limit provided in subdivision (1)(a) of this section for a fiscal year by up to an additional one percent upon the affirmative vote of at least seventy-five percent of the governing body.

(3) A governmental unit may exceed the applicable allowable growth percentage otherwise prescribed in this section by an amount approved at an election held in compliance with subsection (3) of section 32-559 by a majority of legal voters voting on the issue at a special election called for such purpose upon the recommendation of the governing body or upon the receipt by the county clerk or election commissioner of a petition requesting an election signed by at least five percent of the legal voters of the governmental unit. The recommendation of the governing body or the petition of the legal voters shall include the amount and percentage by which the governing body would increase its budgeted restricted funds for the ensuing year over and above the current year's budgeted restricted funds. The county clerk or election commissioner shall call for a special election on the issue within thirty days after the receipt of such governing body recommendation or legal voter petition. The election shall be held pursuant to the Election Act, and all costs shall be paid by the governing body. The issue may be approved on the same question as a vote to exceed the levy limits provided in section 77-3444.

(4) In lieu of the election procedures in subsection (3) of this section, any governmental unit may, for a period of one year, exceed the allowable growth percentage otherwise prescribed in this section by an amount approved by a majority of legal voters voting at a meeting of the residents of the governmental unit, called after notice is published in a newspaper of general circulation in the governmental unit at least twenty days prior to the meeting. At least ten percent of the registered voters residing in the governmental unit shall constitute a quorum for purposes
of taking action to exceed the allowable growth percentage. If a majority
of the registered voters present at the meeting vote in favor of
exceeding the allowable growth percentage, a copy of the record of that
action shall be forwarded to the Auditor of Public Accounts along with
the budget documents. The issue to exceed the allowable growth percentage
may be approved at the same meeting as a vote to exceed the limits or
final levy allocation provided in section 77-3444.

Sec. 19. Section 13-2507, Revised Statutes Cumulative Supplement,
2018, is amended to read:

13-2507 (1) Subject to subsection (4) of this section, a joint
public agency shall have only those powers of taxation as one or more of
the participating public agencies has and only as specifically provided
in the agreement proposing creation of the joint public agency, except
that a joint public agency shall not levy a local option sales tax.
Participating public agencies may agree to allow the joint public agency
to levy a property tax rate not to exceed a limit as provided in the
agreement if the agreement also limits the levy authority of the
overlapping participating public agencies collectively to the same
amount. The levy authority of a joint public agency shall be allocated by
the city or county as provided in section 77-3443, and the agreement may
require allocation of levy authority by the city or county.

(2) If one or more of the participating public agencies is a
municipality, the agreement may allow any occupation or wheel tax to be
extended over the area encompassed by the joint public agency at a rate
uniform to that of the city or village for the purpose of providing
revenue to finance the services to be provided by the joint public
agency. The tax shall not be extended until the procedures governing
enactment by the municipality are followed by the joint public agency,
including any requirement for a public vote.

(3) If the agreement calls for the allocation of property tax levy
authority to the joint public agency, the amount of the allocation to the
joint public agency and from each participating public agency shall be
reported to the Property Tax Administrator.

(4)(a) Prior to the issuance of bonds and the pledge of property tax
levy authority allocated to a joint public agency to pay the principal of
and interest on bonds to be issued by the joint public agency, the joint
public agency shall hold an election to present the question of issuing
such bonds and levying such tax to the registered voters of the
participating public agency which allocated such property tax levy
authority. Such election shall be held in compliance with subsection (3)
of section 32-559 at a special election called for such purpose or an
election held in conjunction with a statewide or local primary or general
election.

(b) If a ballot question is required to be submitted to the
registered voters of more than one participating public agency pursuant
to subdivision (a) of this subsection and if the participating public
agencies have overlapping jurisdiction of any geographic area, the
registered voters residing in the geographic area subject to overlapping
jurisdiction shall only be entitled to one vote on the ballot question.

(c) A joint public agency may issue refunding bonds as authorized in
section 13-2537 which are payable from the same security and tax levy
authority as bonds being refunded without holding an election as required
by this subsection if the issuance of the refunding bonds does not allow
additional principal and does not allow extension of the final maturity
date of the indebtedness.

Sec. 20. Section 13-3207, Revised Statutes Cumulative Supplement,
2018, is amended to read:

13-3207 (1) A municipality may raise capital to finance energy
projects undertaken pursuant to an assessment contract entered into under
the Property Assessed Clean Energy Act. Such capital may come from any of
the following:

(a) The sale of bonds;
(b) Amounts to be advanced by the municipality through funds available to it from any other source; or

(c) Third-party lending.

(2) Bonds issued under subsection (1) of this section shall not be general obligations of the municipality, shall be nonrecourse, and shall not be backed by the full faith and credit of the issuer, the municipality, or the state, but shall only be secured by payments of annual assessments by owners of qualifying property within the clean energy assessment district or districts specified who are subject to an assessment contract under section 13-3205.

(3) Any single bond issuance by a municipality for purposes of the Property Assessed Clean Energy Act shall not exceed five million dollars without a vote of the registered voters of such municipality.

(4) A pledge of annual assessments, funds, or contractual rights made in connection with the issuance of bonds by a municipality constitutes a statutory lien on the annual assessments, funds, or contractual rights so pledged in favor of the person or persons to whom the pledge is given without further action by the municipality. The statutory lien is valid and binding against all other persons, with or without notice.

(5) Bonds of one series issued under the Property Assessed Clean Energy Act may be secured on a parity with bonds of another series issued by the municipality pursuant to the terms of a master indenture or master resolution entered into or adopted by the municipality.

(6) Bonds issued under the act, and interest payable on such bonds, are exempt from all taxation by this state and its political subdivisions.

(7) Bonds issued under the act further essential public and governmental purposes, including, but not limited to, reduced energy costs, reduced greenhouse gas emissions, economic stimulation and development, improved property valuation, and increased employment.
(8) The Property Assessed Clean Energy Act shall not be used to finance an energy project on qualifying property owned by a municipality or any other political subdivision of the State of Nebraska without having first been approved at an election held in compliance with subsection (3) of section 32-559 for the by a vote of the registered voters of such municipality or political subdivision owning the qualifying property. Such vote shall be taken at a special election called for such purpose or at an election held in conjunction with a statewide or local primary or general election.

Sec. 21. Section 14-202, Reissue Revised Statutes of Nebraska, is amended to read:

14-202 The city council of a city of the metropolitan class is authorized to call, by ordinance, special elections and to submit the same questions and propositions as may be authorized by this act to be submitted to the electors at a special election, except that if an election is required for the question of issuing bonds, imposing or increasing a property tax levy, or exceeding property tax levy limitations, the election shall be held in compliance with subsection (3) of section 32-559. Unless otherwise specifically directed, it shall be sufficient to give, in the manner required by law, thirty days' notice of the time and place of holding such special election. Unless otherwise specially designated, a majority vote of the electors voting on any proposition shall be regarded sufficient to approve or carry the same. The vote thereat shall be canvassed by the authority or officer authorized to canvass the vote at the general city election and the result thereof certified or declared and certificate of election, if required, shall be issued.

Sec. 22. Section 14-365.07, Reissue Revised Statutes of Nebraska, is amended to read:

14-365.07 (1) Revenue bonds authorized by section 14-365.02 may be issued by ordinance duly passed by the mayor and city council of any city
of the metropolitan class without any other authority.

(2) General obligation bonds authorized by section 14-365.06 may be
issued only (a) after the question of their issuance has been submitted
at an election held in compliance with subsection (3) of section 32-559
to the electors of the city of the metropolitan class at a general or
special election, of which three weeks' notice has been published in a
legal newspaper in or of general circulation in such city, and (b) if a
majority of the electors voting at the election have voted in favor of
the issuance of the bonds. Publication of such a notice in such a
newspaper once each week during three consecutive weeks prior to the date
of such election shall constitute a compliance with the requirements of
this section for notice of such election. General obligation bonds shall
not be issued in excess of one and eight-tenths percent of the taxable
value of all the taxable property in the city or in excess of the amount

Sec. 23. Section 14-521, Reissue Revised Statutes of Nebraska, is
amended to read:

14-521 The city council is authorized to issue bonds, as in this
section provided, for the purpose of improving lands, lots, or grounds
purchased, appropriated or acquired for parks, parkways, boulevards or
playgrounds. Bonds so issued shall be known as park bonds and the
issuance thereof except as herein provided in this section, shall be
governed by the general provisions of section 14-515. The city council
may issue in any one year and without a vote of the electors one hundred
thousand dollars of such bonds. The city council may issue bonds if the
same are approved at an election held in compliance with subsection (3)
of section 32-559 authorized by a majority vote of the electors of the
city voting on the proposition at a general city election or a special
election called for that purpose. A part of the proceeds from the sale of
such bonds may be used to pay for improvements upon streets, sidewalks
or thoroughfares abutting upon or immediately adjacent to parks,
parkways, boulevards, and playgrounds when such costs would otherwise be
chargeable to the city.

Sec. 24. Section 14-1206, Reissue Revised Statutes of Nebraska, is
amended to read:

14-1206 If any such city of the metropolitan class desires shall
desire to purchase, lease, or sublease any existing bridge and has shall
have received any such authority as may be necessary from the government
of the United States, the governing body of such city may determine the
fair value thereof, the appraised value of which shall not exceed two
million dollars, including all interests of any nature therein, and may
by written resolution tentatively offer the owners thereof jointly the
price so determined, and if all such owners within ninety days thereafter
shall file with the city clerk of such city a duly authorized and
properly executed written tentative acceptance of such offer, binding
themselves to accept the same and to assign such lease or sublease or
convey good and complete title by warranty deed when and if the necessary
funds shall be provided therefor, then upon the filing of such
acceptance, the governing body of the city may submit for approval at an
election held in compliance with subsection (3) of section 32-559 to the
electors thereof, at a special election called for that purpose or at any
general election of such city or of the State of Nebraska within one
hundred and twenty days after the filing of such acceptance, the question
whether such purchase shall be made at the price stated on the ballot and
the governing body of the city be authorized to issue bonds of the kind
or kinds stated in the proposition and in any such amount as may be
required to provide the necessary funds. No The proposition so submitted
shall be carried if the majority of the electors voting on such
proposition shall vote in favor thereof; Provided, no election and no
vote of electors shall be required upon the question of acquiring by
purchase, lease, or sublease any existing bridge or issuing revenue
bonds, in an amount not to exceed two million dollars as authorized by
section 14-1217, for the acquisition by purchase, lease or sublease of any existing bridge, if the governing body of such city shall determine by a vote of a majority of its members to dispense with such election or vote of electors as to such question. If the proposition shall be carried at the election, or if the governing body shall so determine to dispense with such election, the tentative acceptance of the owners of such bridge shall then become final and binding upon them and may be enforced in any court of competent jurisdiction. Such purchase may also be made subject to existing mortgages and the assumption of outstanding bonds. If repairs, reconditioning or reconstruction shall be necessary to place any bridge so purchased or to be purchased in safe, efficient or convenient condition, the governing body of the city shall be empowered to issue additional revenue bonds to provide funds for that purpose in an amount not to exceed fifteen percent of the purchase price of such bridge. Any proposition submitted to the electors shall be published on three consecutive days in the official newspaper of the city to be completed not less than ten days before the date of the election. If and when the governing body of any such city shall determine to dispense with such election or vote of the electors, or if a proposition shall have been submitted to a vote of the electors thereof and carried at such election, such governing body is hereby authorized and empowered to exercise all power and authority reasonably necessary and incidental to the exercise of the powers herein granted in this section.

Sec. 25. Section 14-1211, Reissue Revised Statutes of Nebraska, is amended to read:

14-1211 Within ninety days after a final condemnation award has been made the governing body of the city of the metropolitan class shall, if it elects to proceed further, introduce an ordinance providing for the submission to the electors of the city the question whether such award shall be confirmed and the property be taken and bonds of the kind or kinds determined by the governing body of the city, and stated upon the
ballot, shall be issued in the amount of the award. Such proposition shall be submitted at an election held in compliance with subsection (3) of section 32-559 within ninety days after the ordinance becomes effective at a special election called for that purpose or at any general city or state election, and shall be carried if a majority of the electors voting thereon shall vote in favor thereof. No election and no vote of electors shall be required upon the question of acquiring by condemnation any bridge or issuing revenue bonds as authorized by section 14-1217 for the acquisition by condemnation of any existing bridge, if the governing body of such city shall determine by a vote of a majority of its members to dispense with such election or vote of electors as to such question.

Sec. 26. Section 14-1216, Reissue Revised Statutes of Nebraska, is amended to read:

14-1216 To finance any of the purposes or powers provided for in sections 14-1201 to 14-1252, the governing body of any such city of the metropolitan class shall in the first instance determine whether any purchase, condemnation, or construction authorized by such said sections shall be financed by bonds which are general obligations of the city and which may also be supported by a lien or mortgage on the bridge itself or upon the tolls to be derived therefrom, or both, or by revenue bonds as provided for in section 14-1217 and which are charged solely against the revenue to be derived from such bridge through the collection of tolls, or part one kind of bonds and part the other. It shall not have authority to purchase, condemn, nor construct any bridge nor to issue any bonds, except the preliminary bonds specially authorized by section 14-1215, until first authorized by the majority vote of the electors voting on such proposition, which proposition shall indicate the method of acquiring the bridge and the kind or kinds of bonds, at an election held in compliance with subsection (3) of section 32-559. No at a special election called for that purpose or at any general city or state
election; Provided, no election and no vote of electors shall be required
upon the question of acquiring or constructing any bridge or issuing
revenue bonds as authorized by section 14-1217, for the acquisition or
construction of any bridge located more than one mile from any existing
bridge, other than a railroad bridge, if the governing body of such city
shall determine by a vote of the majority of its members to dispense with
such election or vote of electors as to such question. This grant of
power to issue bonds is in addition to any other power which may now have
been or hereafter may be conferred upon such city, and shall be free from
the restrictions now imposed by the charter of the city upon the issuance
of bonds and incurring of indebtedness, and subject only to the
provisions of the Constitution of Nebraska. At such election the
proposition shall be separate as to the bonds for each bridge to be
acquired or constructed and the amount of bonds may be either a specific
amount equal to the estimated total cost of every nature plus not to
exceed twenty-five percent, or may be general and authorize the issuance
of bonds in such amount as may be found necessary from time to time to
complete the acquisition, construction, and equipment of the bridge and
all costs incident thereto, or may be part one and part the other. For
all purposes of financing, the total cost of any improvement authorized
by sections 14-1201 to 14-1252 may include every item of expense in
connection with the project, and among other items shall also include the
cost of acquiring every interest of every nature and of every person in
any existing bridge, the cost of constructing the superstructure,
roadway, and substructure of any bridge, the approaches and avenues or
rights-of-way of access thereto and necessary real estate in connection
therewith, toll houses and equipment thereof and of the bridge,
franchises, easements, rights, or damages incident to or consequent upon
the complete project expenses preliminary to construction, including
investigation and expenses incident thereto, and prior to and during
construction the proper traffic estimates, interest upon bonds, and all
such other expenses as after the beginning of operation would be properly chargeable as cost of operation, maintenance, and repairs.

Sec. 27. Section 14-1251, Reissue Revised Statutes of Nebraska, is amended to read:

14-1251 Elections on propositions arising in connection with the exercise of any of the powers granted by sections 14-1201 to 14-1252 may be submitted by the governing body of the city of the metropolitan class to the electors thereof at an election held in compliance with subsection (3) of section 32-559 any general, city or state election or at any special election called for that purpose, and any proposition shall be carried if a majority of the electors voting thereon vote in favor thereof. No bridge shall be finally or irrevocably acquired whether by purchase or by condemnation, or by construction, until such action and the necessary financing shall have been approved by a majority of the electors voting on the proposition at an election held in compliance with subsection (3) of section 32-559 a general city or state election or at a special election called for that purpose, or shall have been approved by the governing body of the city, as authorized by said sections 14-1201 to 14-1252. Two or more propositions or questions may be submitted at the same election and on the same ballot if provided each is so presented that the electors may vote separately upon each proposition. A vote of the electors authorizing independent action shall be held to also authorize joint action for the purpose so authorized but a vote on a proposition of joint action shall not be held to authorize independent action. The governing body of the city is hereby authorized to determine what shall be included in the proposition to be stated in notices of election and upon the ballots in its full discretion except that any proposition must indicate whether the bridge shall be acquired by the purchase or by the condemnation of an existing bridge or by the construction of a new bridge, and the kind of bonds to be issued to finance the same and the amount of such bonds may be set forth in any
manner authorized in such said sections.

Sec. 28. Section 14-2120, Reissue Revised Statutes of Nebraska, is amended to read:

14-2120 No franchise or permit for the use of streets, alleys, or other public property within the metropolitan utilities district for the laying of pipes in connection with a water or natural gas utility designed for public or private service shall be granted except by the board of directors, but no such franchise or permit shall be valid until approved by a majority vote of the registered voters of the metropolitan utilities district at an election held in compliance with subsection (3) of section 32-559, a regular election, or a special election called for such purpose, and of which due notice is given in the case of the submission of a proposal to vote bonds. If the board of directors refuses upon request to grant and submit to a vote of the registered voters of the district such a franchise or permit, then upon the filing of a petition with the board of ten percent or more of the registered voters of the district requesting that the franchise or permit be submitted, it shall be the duty of the board to submit such proposition at an election held in compliance with subsection (3) of section 32-559 a general election or a special election held for that purpose within sixty days of the date of filing the petition, and if a majority of the votes cast upon such proposition are in favor of granting such franchise or permit, the franchise or permit shall be deemed to be granted.

Sec. 29. Section 16-216, Reissue Revised Statutes of Nebraska, is amended to read:

16-216 A city of the first class may provide for the holding and regulation of special elections, the return and canvass of votes cast thereat, and pay the expenses of the same, except that if an election is required for the question of issuing bonds, imposing or increasing a property tax levy, or exceeding property tax levy limitations, the election shall be held in compliance with subsection (3) of section...
Sec. 30. Section 16-676, Revised Statutes Cumulative Supplement, 2018, is amended to read:

16-676 Where the amount of money which would be raised by the tax levy provided for in section 16-675 would be insufficient to establish or pay for a system of waterworks, gas, electric, or other light works, or heating or power system, the mayor and city council may borrow money and pledge the property and credit of the city upon its negotiable bonds or otherwise to an amount not exceeding two hundred and fifty thousand dollars for the purpose of establishing, constructing, extending, enlarging, or paying for, or maintaining the utilities named in this section. No such bonds shall be issued by the city council until the question of issuing the bonds shall have been approved at an election held in compliance with subsection (3) of section 32-559 submitted to the electors of the city at an election held for such purpose, notice of which shall have been given by publication once each week for three successive weeks prior thereto in a legal newspaper in or of general circulation in such city, and a majority of the electors voting upon the proposition shall have voted in favor of issuing such bonds. However, no election shall be called until a petition signed by at least fifty resident property owners shall be presented to the mayor and city council asking that an election be called for the purpose specified in this section.

Sec. 31. Section 16-695, Revised Statutes Cumulative Supplement, 2018, is amended to read:

16-695 The mayor and city council of any city of the first class are hereby authorized to acquire by purchase or otherwise and hold in the name of the city, lands, lots, or grounds within or without the limits of the city to be used and improved for parks, parkways, or boulevards. To pay for and improve such lands, lots, or grounds, the mayor and city council are authorized to issue bonds for such purposes, except that no
such bonds shall be issued until the question of issuing such bonds shall
have been submitted to the electors of the city, at an election held in
compliance with subsection (3) of section 32-559 a general election
therein, or at a special election appointed and called by the mayor and
city council for such purposes, and a majority of electors voting at such
election shall have voted in favor of issuing the bonds. Notice of such
election shall be given by publication once each week for three
successive weeks prior thereto in a legal newspaper in or of general
circulation in such city. Such bonds shall be payable in not to exceed
twenty years from the date of issuance thereof, and shall bear interest
payable annually or semiannually, with interest coupons attached to the
bonds. The mayor and city council may at their discretion construct in
any park a swimming pool, stadium, or other facilities for public use and
recreation and pay for such facilities out of the proceeds of such bonds.

Sec. 32. Section 16-697.02, Revised Statutes Cumulative Supplement, 2018, is amended to read:

16-697.02 (1) The mayor and city council of any city of the first
class shall have power to borrow money and pledge the property and credit
of the city upon its negotiable bonds or otherwise, for the purpose of
purchasing and improving land for parks, recreational facilities, and
public grounds, authority therefor having first been obtained by a
majority vote of the qualified electors of the city voting on such
question at an election held in compliance with subsection (3) of section
32-559 any general city election of such city or at an election called
for that purpose, upon a proposition or propositions submitted in the
manner provided by law for the submission of propositions to aid in the
construction of railroads and other works of internal improvement.

(2) The mayor and city council shall identify the specific type of
security pledge securing any financing or bond issue in the proposition
to borrow money and pledge the property and credit of the city upon its
negotiable bonds or otherwise for the purposes described in subsection
(1) of this section. The proposition with language identifying the specific type of security pledged to be used shall be placed on the ballot to be voted on at such election by the qualified electors of the city.

(3) If the mayor and city council decide to issue refunding bonds under section 10-142 for bonds issued pursuant to this section that change the specific type of security pledged from revenue bonds to general obligation bonds, authority therefor must first be obtained by a majority vote of the qualified electors of the city voting on such refinancing proposition at an election held in compliance with subsection (3) of section 32-559 any general city election of such city or at an election called for that purpose.

Sec. 33. Section 16-6,101, Revised Statutes Cumulative Supplement, 2018, is amended to read:

16-6,101 Supplemental to any existing law on the subject and in lieu of the issuance of general obligation bonds, or the levying of taxes upon property, as by law provided, any city of the first class may construct, purchase, or otherwise acquire a waterworks plant or a water system, or a gas plant or a gas system, including a natural or bottled gas plant, gas distribution system, or gas pipelines, either within or without the corporate limits of such city, and real and personal property needed or useful in connection therewith, and pay the cost thereof by pledging and hypothecating the revenue and earnings of any waterworks plant or water system, or a gas plant or a gas system, including a natural or bottled gas plant, gas distribution system, or gas pipelines, owned or to be owned by such city. In the exercise of the authority granted in this section, any city may issue and sell revenue bonds or debentures and enter into such contracts in connection therewith as may be proper and necessary. Such revenue bonds or debentures shall be a lien only upon the revenue and earnings of the waterworks plant or water system, or a gas plant or a gas system, including a natural or bottled gas plant, gas
distribution system, or gas pipelines, owned or to be owned by such city. No such city shall pledge or hypothecate the revenue and earnings of any waterworks plant or water system, or a gas plant or a gas system, including a natural or bottled gas plant, gas distribution system, or gas pipelines, nor issue revenue bonds or debentures, as authorized in this section, until the proposition relating thereto has been submitted in the usual manner to the qualified voters of such city at an election held in compliance with subsection (3) of section 32-559 a general or special election and approved by a majority of the electors voting on the proposition submitted. Such proposition shall be submitted whenever requested, within thirty days after a sufficient petition signed by the qualified voters of such city, equal in number to twenty percent of the vote cast at the last general municipal election held therein, shall be filed with the city clerk. Three weeks' notice of the submission of the proposition shall be given by publication in a legal newspaper in or of general circulation in such city. The requirement for a vote of the electors, however, shall not apply when such city seeks to pledge or hypothecate such revenue or earnings or issues revenue bonds or debentures solely for the maintenance, extension, or enlargement of any waterworks plant or water system, or a gas plant or a gas system, including a natural or bottled gas plant, gas distribution system, or gas pipelines, owned by such city.

Sec. 34. Section 16-806, Revised Statutes Cumulative Supplement, 2018, is amended to read:

16-806 The mayor and city council of a city of the first class may adopt by ordinance the proposition to make such purchase or to erect such facility or facilities as set forth in section 16-802, and before the purchase can be made or facility created, the city council shall publish in a legal newspaper in or of general circulation in the city the location of the proposed offstreet motor vehicle parking facility or facilities, the proposed cost, and the total amount of the bonds to be

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issued. If the electors of such city, equal in number to five percent of
the electors of such city voting at the last preceding general municipal
election, file a written objection or objections to the proposed issuance
of revenue bonds within sixty days after the adoption of such ordinance,
the city council must submit the question to the electors of such city at
an election held in compliance with subsection (3) of section 32-559 a
general municipal election or at a special election called for that
purpose and be approved by a majority of the electors voting on such
question. If the question is submitted at a special election, the vote
for the purchase or acquisition of such real estate or the purchase or
errection of such facility or facilities shall equal at least a majority
of the votes cast at the last preceding general election. Notice of the
time and place of the election shall be given by publication in a legal
newspaper in or of general circulation in such city three successive
weeks prior thereto.

Sec. 35. Section 17-527, Revised Statutes Cumulative Supplement, 2018, is amended to read:

17-527 Cities of the second class and villages shall have power to
prescribe the manner of conducting all municipal elections and the return
of such elections and for holding special elections for any purpose
provided by law, except that if an election is required for the question
of issuing bonds, imposing or increasing a property tax levy, or
exceeding property tax levy limitations, the election shall be held in
compliance with subsection (3) of section 32-559.

Sec. 36. Section 17-903, Revised Statutes Cumulative Supplement, 2018, is amended to read:

17-903 Before any city of the second class or village shall make any
contract with any person or corporation within or without such city or
village for the furnishing of electricity, power, steam, or other product
to such city or village, or any such municipal plant within such city or
village, the question shall be submitted to the electors voting at any
regular general or special election upon the proposition. Such city of
the second class or village may, by a majority vote at such election,
vote bonds or taxes for the purpose of defraying the cost of such
transmission line and connection with any person, firm, corporation, or
other city or village with which it may enter into a contract for the
purchasing of electricity, power, steam, or other product. The question
of issuing bonds for any of the purposes provided in this section shall
be submitted to the electors at an election held in compliance with
subsection (3) of section 32-559 an election held for that purpose, after
not less than twenty days' notice thereof shall have been given by
publication in a legal newspaper in or of general circulation in such
municipality. Such bonds may be issued only when a majority of the
electors voting on the question favor their issuance. Such bonds shall
bear interest, payable annually or semiannually, and shall be payable any
time the municipality may determine at the time of their issuance, but in
not more than twenty years after their issuance. The city council or
village board of trustees shall levy annually a sufficient tax to
maintain, operate, and extend any system or plant and to provide for the
payment of the interest on, and the principal of, any bonds that may have
been issued as provided in this section. If no tax or issuance of bonds
is required, any city of the second class or village may by resolution of
the city council or village board of trustees contract for the furnishing
of electricity at retail to such city or village, or to any electric
plant within such city or village, with any public power district, or an
electric cooperative which cooperative has an approved retail service
area adjoining such city or village.

Sec. 37. Section 17-905, Revised Statutes Cumulative Supplement,
2018, is amended to read:

17-905 Supplemental to any existing law on the subject and in lieu
of the issuance of general obligation bonds, or the levying of taxes upon
property, as by law provided, any city of the second class or any village
may construct, purchase, or otherwise acquire a waterworks plant or a
water system, or a gas plant or a gas system, including a natural or
bottled gas plant, gas distribution system, or gas pipelines, either
within or without the corporate limits of the city or village, and real
and personal property needed or useful in connection therewith, and pay
the cost thereof by pledging and hypothecating the revenue and earnings
of any waterworks plant or water system, or gas plant or gas system,
including a natural or bottled gas plant, gas distribution system, or gas
pipelines, owned or to be owned by the city or village. In the exercise
of the authority granted in this section, the city or village may issue
and sell revenue bonds or debentures and enter into such contracts in
connection therewith as may be proper and necessary. Such revenue bonds
or debentures shall be a lien only upon the revenue and earnings of the
waterworks plant or water system, gas plant or gas system, including a
natural or bottled gas plant, gas distribution system, or gas pipelines,
owned or to be owned by the city or village. No such city or village
shall pledge or hypothecate the revenue and earnings of any waterworks
plant or water system, or gas plant or gas system, including a natural or
bottled gas plant, gas distribution system or gas pipelines, nor issue
revenue bonds or debentures, as authorized in this section, until the
proposal relating thereto has been submitted in the usual manner to
the qualified voters of such city or village at an election held in
compliance with subsection (3) of section 32-559 a general or special
election and approved by a majority of the electors voting on the
proposition submitted. Such proposition shall be submitted, whenever
requested, within thirty days after a sufficient petition signed by the
qualified voters of such city or village equal in number to twenty
percent of the vote cast at the last general municipal election held in
such city or village is filed with the city clerk or village clerk, as
the case may be. Three weeks' notice of the submission of the proposition
shall be given by publication in a legal newspaper in or of general
circulation in such city or village. The requirement for a vote of the
Electors shall not apply when such city or village seeks to pledge or
hypotheicate such revenue or earnings or issue revenue bonds or debentures
solely for the maintenance, extension, or enlargement of any waterworks
plant or water system, or any gas plant or any gas system, including a
natural or bottled gas plant, a gas distribution system, or gas
pipelines, owned by such city or village.

Sec. 38. Section 17-908, Revised Statutes Cumulative Supplement,
2018, is amended to read:

17-908 Before any city of the second class or village makes any
contract with any person or corporation relating in any manner whatever
to the erection of a proposed power plant, electric or other light works
as provided in section 17-906, the question as to whether such power
plant, electric or other light works shall be erected shall be duly
submitted to the electors voting at an election held in compliance with
subsection (3) of section 32-559 any regular or special election upon the
proposition, and such city of the second class or village may by a
majority of the votes cast at such election vote bonds in an amount not
in excess of seven percent of the taxable valuation of such city or
village for the purpose of defraying the cost of such plant. The question
of issuing such bonds shall be submitted to the electors at an election
held for that purpose after not less than thirty days' notice thereof has
been given by publication in a legal newspaper in or of general
circulation in such city or village. Such bonds shall bear interest,
payable annually or semiannually, and shall be payable any time the city
or village may determine at the time of their issuance but in not more
than twenty years after their issuance. The city or village shall have
the option of paying any or all of such bonds at any time after five
years from their date.

Sec. 39. Section 17-939, Revised Statutes Cumulative Supplement,
2018, is amended to read:
17-939 The mayor and city council of any city of the second class or the village board of trustees of any village is hereby authorized to issue bonds in a sum not exceeding ten thousand dollars for the purpose of acquiring title by purchase or by virtue of eminent domain to land used for cemetery purposes and that may be acquired for any necessary addition to any existing cemetery. No such bonds shall be issued until the question of issuing the same shall be submitted to the electors of any such city or village at an election held in compliance with subsection (3) of section 32-559 a general election thereof, or at a special election called for the purpose of submitting the proposition of issuing such bonds, and unless at such election a majority of the electors voting on the proposition shall have voted in favor of issuing such bonds. Such bonds shall be payable in not exceeding ten years from date and shall bear interest payable annually or semiannually. Notice of such election shall be given by publication in a legal newspaper in or of general circulation in the city or village for three successive weeks, the final publication to be not more than ten days prior to the date of such election. The election shall be governed by the Election Act.

Sec. 40. Section 17-950, Revised Statutes Cumulative Supplement, 2018, is amended to read:

17-950 The mayor and city council of any city of the second class or the village board of trustees of any village are hereby authorized to issue bonds for the purpose of acquiring title to real estate, as contemplated by sections 17-948 and 17-949, and for the purpose of improving, equipping, and furnishing such real estate as parks and recreational grounds and for the purpose of building swimming pools and dams. No such bonds shall be issued until the question of issuing the same shall have been submitted to the electors of such city or village at an election held in compliance with subsection (3) of section 32-559 a general election therein, or at a special election called for the purpose of submitting a proposition to issue such bonds, and unless at such
election a majority of the electors voting on such proposition shall have voted in favor of issuing such bonds. The question of bond issues in such cities and villages, when defeated, shall not be resubmitted in substance for a period of six months from and after the date of such election. Such bonds shall be payable in not exceeding twenty years from their date and shall bear interest payable annually or semiannually.

Sec. 41. Section 17-954, Revised Statutes Cumulative Supplement, 2018, is amended to read:

17-954 The mayor and city council of a city of the second class or the chairperson and village board of trustees adopting the proposition to make a purchase or erect a building or buildings for the purposes set forth in section 17-953 shall have the power to borrow money and pledge the property and credit of the city or village upon its negotiable bonds. No such bonds shall be issued until after the same have been authorized by a majority vote of the electors voting on the proposition of their issuance, at an election held in compliance with subsection (3) of section 32-559 a general municipal election or at a special election called for the submission of such proposition. The question of such purchase or erection of such a building or buildings, as set forth in section 17-953, and the question of the issuance of the negotiable bonds referred to in this section may be submitted as one question at the a general municipal or special election if so ordered by resolution or ordinance. Notice of the time and place of such election shall be given by publication in a legal newspaper in or of general circulation in such city or village three successive weeks immediately prior thereto. No such election for the issuance of such bonds shall be called until a petition for the election signed by at least ten percent of the legal voters of such city or village has been presented to the city council or to the village board of trustees. The number of voters voting at the last regular municipal election prior to the presenting of such petition shall be deemed the number of votes in such city or village for the purpose of
determining the sufficiency of such petition. The question of bond issues
for such purpose in such cities or villages when defeated shall not be
resubmitted for six months from and after the date of such election. When
the building to be constructed is to be used by the State of Nebraska or
its agency or agencies under a lease authorized by Chapter 72, article
14, or the building is to be leased by any other political or
governmental subdivision of the State of Nebraska, when the combined area
of the building to be leased by the state or its agency or agencies and
the political or governmental subdivision of the State of Nebraska is
more than fifty percent of the area of the building, and when such sum
does not exceed two million dollars, then no such vote of the electors
will be required.

Sec. 42. Section 17-963, Revised Statutes Cumulative Supplement, 2018, is amended to read:

17-963 (1) The mayor and city council of a city of the second class
or the chairperson and village board of trustees of a village adopting
the proposition to accept a gift or devise, make such purchase, erect
such building or buildings, or maintain, manage, improve, remodel, equip,
and operate a facility under section 17-961 shall have the power to
borrow money and pledge the property and credit of the city or village
upon its municipal bonds, or otherwise, for such purpose or purposes,
except that no such bonds shall be issued until after the same have been
authorized by a majority vote of the electors voting on the proposition
of their issuance at an election held in compliance with subsection (3)
of section 32-559 a general municipal election or at a special election
called for the submission of such proposition.

(2) The bonds shall be payable in not to exceed twenty years from
date and shall bear interest payable annually or semiannually. Notice of
the time and place of the election shall be given by publication three
successive weeks prior to such election in a legal newspaper in or of
general circulation in such city or village.
(3) No election shall be called until a petition for the election, signed by at least ten percent of the legal voters of such city or village, has been presented to the city council or to the village board of trustees. The number of voters of the city or village voting for the office of Governor at the last general election prior to the presenting of such petition shall be deemed the number of voters in the city or village for the purpose of determining the sufficiency of such a petition. If such a bond issue in such a city or village is defeated, the proposition of issuing bonds for such a purpose shall not be resubmitted to the voters therein within a period of six months from and after the date of such election.

Sec. 43. Section 18-412, Reissue Revised Statutes of Nebraska, is amended to read:

18-412 Supplemental to any existing law on the subject, and in lieu of the issuance of general obligation bonds, or the levy of taxes upon property, as by law provided, any city or village within the State of Nebraska may construct, purchase, or otherwise acquire, maintain, extend, or enlarge, an electric light and power plant, distribution system, and transmission lines, and real and personal property needed or useful in connection therewith, and pay the cost thereof by pledging and hypothecating the revenue and earnings of any electric light and power plant, distribution system, and transmission lines, owned or to be owned by such city or village. In the exercise of the authority granted in this section, any such city or village may issue and sell revenue bonds or debentures and enter into such contracts in connection therewith as may be proper and necessary. Such revenue bonds or debentures shall be a lien only upon the revenue and earnings of the electric light and power plant, distribution system, and transmission lines owned or to be owned by such city or village. No revenue bonds shall be issued until thirty days' notice of the proposition relating thereto shall have been given by the governing body by publication once each week for three successive weeks.
in some legal newspaper published and of general circulation in such city
or village, or if no such newspaper is published therein, then by posting
in five or more public places therein. If, within thirty days after the
last publication of such notice or posting thereof, a referendum petition
signed by qualified electors of such city or village equal in number to
at least twenty percent of the vote cast at the last general municipal
election held therein shall be filed with the municipal clerk, such bonds
shall not be issued until the issuance thereof has been approved by a
vote of the electors of such municipality at an election held in
compliance with subsection (3) of section 32-559 any general or special
municipal election. If a majority of the voters voting on the issue vote
against issuing such bonds, the bonds shall not be issued. If no such
petitions are filed, the bonds shall be issued at the expiration of such
thirty-day period. No publication of notice shall be required when
revenue bonds are issued solely for the maintenance, extension or
enlargement of any electric generating plant, distribution system or
transmission lines owned by such city or village. The provisions of this
section shall not restrict or limit the power or authority in the
issuance of any such revenue bonds, as authorized by any home rule
charter duly adopted by the electors or any city pursuant to the
Constitution of the State of Nebraska.

Sec. 44. Section 18-506.01, Reissue Revised Statutes of Nebraska, is
amended to read:

18-506.01 Revenue bonds, authorized by section 18-502, may be issued
by ordinance duly passed by the mayor and city council of any city or the
board of trustees of any village without any other authority. General
obligation bonds, authorized by section 18-506, may be issued only after
the question of their issuance shall have been submitted to the electors
of the city or village at an election held in compliance with subsection
(3) of section 32-559 a general or special election, of which three
weeks' notice thereof has been published in a legal newspaper published
in or of general circulation in such city or village, and more than a majority of the electors voting at the election have voted in favor of the issuance of the bonds.

Sec. 45. Section 18-623, Reissue Revised Statutes of Nebraska, is amended to read:

18-623 The governing body of any such city or village shall, after agreeing with such railroad company or companies as provided in section 18-618 or after an order, other than one of dismissal, of the governing body, sitting as a board of equalization as provided in sections 18-620 to 18-622, at an election held in compliance with subsection (3) of section 32-559 the next general election or at a special election called for the purpose, submit to the electors of the said city or village the question of whether such village or city or village and the said railroad company or companies shall construct and maintain a viaduct or subway in accordance with any agreement made or in accordance with the order of the governing body of such city or village, and whether such city or village shall have the power to levy taxes or borrow money and pledge the property and credit of the said city or village upon its negotiable bonds to pay its proportion of all costs connected therewith. The ballot shall contain concise statements, to be prepared by the city attorney, of the original ordinance declaring the necessity and, if the said structure is to be constructed under the provisions of any agreement, a concise statement of the provisions of the agreement or, if it is to be constructed by virtue of an order of the governing body, a concise statement of the said order, and in any instance a statement of the estimated amount of the costs of the construction and maintenance of the said structure, including the cost of acquisition of or damage to property to be borne by the said city or village and the method by which the said share of such costs of such city or village is to be obtained. The city or village may, at its option, proceed with the said election notwithstanding the pendency of any appeal of any railroad company as
hereinbefore provided.

Sec. 46. Section 18-1502, Reissue Revised Statutes of Nebraska, is amended to read:

18-1502 For the purpose of acquiring and improving an aviation field as authorized in section 18-1501, any city or village may issue and sell bonds of such city or village to be designated aviation field bonds to provide the necessary funds therefor in an amount not to exceed seven-tenths of one percent of the taxable valuation of all the taxable property in such city or village. Such bonds shall become due in not to exceed twenty years from the date of issuance and shall draw interest payable semiannually or annually. Such bonds may not be sold for less than par and in no case without the proposition of issuing the same having first been submitted to the legal electors of such city or village at an election held in compliance with subsection (3) of section 32-559 a general or special election held therein and a majority of the votes cast upon the question of issuing the bonds being in favor thereof. The authority to sell such bonds shall not be limited by any other or special provision of law found elsewhere outside of sections 18-1501 to 18-1509.

Sec. 47. Section 18-1503, Reissue Revised Statutes of Nebraska, is amended to read:

18-1503 For the purpose of acquiring and improving the aviation field, the city or village may, in lieu of issuing and selling bonds, levy an annual tax of not to exceed seven cents on each one hundred dollars upon the taxable value of all the taxable property within the corporate limits of such city or village, which tax shall not be levied or collected until the proposition of levying the same has first been submitted to the legal electors of such city or village at an election held in compliance with subsection (3) of section 32-559 a general or special election held therein and the majority of votes cast upon the question of levying such tax are in favor thereof. Such levy shall be authorized for a term not exceeding ten years, and the proposition
submitted to the electors shall specify the number of years for which it is proposed to levy such tax. If funds for such purposes are raised by the levy of tax, no part of the funds so accruing shall be used for any other purpose.

Sec. 48. Section 18-2706, Reissue Revised Statutes of Nebraska, is amended to read:

18-2706 Election shall mean any general election, primary election, or special election called by the city as provided by law except as otherwise provided in subsection (1) of section 18-2713.

Sec. 49. Section 18-2713, Revised Statutes Supplement, 2019, is amended to read:

18-2713 (1) Before adopting an economic development program, a city shall submit the question of its adoption to the registered voters at an election held in compliance with subsection (3) of section 32-559. The governing body of the city shall order the submission of the question by filing a certified copy of the resolution proposing the economic development program with the election commissioner or county clerk as required in subsection (3) of section 32-559 not later than fifty days prior to a special election or a municipal primary or general election which is not held at the statewide primary or general election or not later than March 1 prior to a statewide primary election or September 1 prior to a statewide general election. The governing body of the city may determine not to submit the question at a particular election and order the removal of the question from the ballot by filing a certified copy of the resolution approving removing the question with the election commissioner or county clerk not later than March 1 prior to a statewide primary election or September 1 prior to a statewide general election.

(2) The question on the ballot shall briefly set out the terms, conditions, and goals of the proposed economic development program, including the length of time during which the program will be in existence, the year or years within which the funds from local sources of
revenue are to be collected, the source or sources from which the funds are to be collected, the total amount to be collected for the program from local sources of revenue, and whether the city proposes to issue bonds pursuant to the Local Option Municipal Economic Development Act to provide funds to carry out the economic development program. The ballot question shall also specify whether additional funds from other noncity sources will be sought beyond those derived from local sources of revenue. In addition to all other information, if the funds are to be derived from the city's property tax, the ballot question shall state the present annual cost of the economic development program per ten thousand dollars of assessed valuation based upon the most recent valuation of the city certified to the Property Tax Administrator pursuant to section 77-1613.01. The ballot question shall state: "Shall the city of (name of the city) establish an economic development program as described here by appropriating annually from local sources of revenue $...... for ....... years?". If the only city revenue source for the proposed economic development program is a local option sales tax that has not yet been approved at an election, the ballot question specifications in this section may be repeated in the sales tax ballot question.

(3) If a majority of those voting on the issue vote in favor of the question, the governing body may implement the proposed economic development program upon the terms set out in the resolution. If a majority of those voting on the economic development program vote in favor of the question when the only city revenue source is a proposed sales tax and a majority of those voting on the local option sales tax vote against the question, the governing body shall not implement the economic development program, and it shall become null and void. If a majority of those voting on the issue vote against the question, the governing body shall not implement the economic development program.

Sec. 50. Section 19-1307, Revised Statutes Supplement, 2019, is amended to read:
19-1307 If the electors of a city or village, equal in number to forty percent of the electors of such city or village voting at the last preceding general municipal election, file written objections to proposed issuance of combined revenue bonds pursuant to section 19-1305 with the city clerk or village clerk within twenty days after the first publication of the notice given pursuant to section 19-1306, the city council or village board of trustees shall submit such proposition of issuing such bonds to the electors of such city or village at an election held in compliance with subsection (3) of section 32-559 a special election called for that purpose or at a general city or village election, notice of which shall be given by publication in a legal newspaper published in or of general circulation in such city or village three consecutive weeks. If a majority of the qualified electors of such city or village, voting upon the proposition, vote in favor of issuing such bonds, the city council or village board of trustees may issue and sell such combined revenue bonds and pledge, for the payment of same, the revenue and earnings of the public utilities owned and operated by the city or village, as proposed in such notice, and enter into such contracts in connection therewith as may be necessary or proper. Such bonds shall draw interest from and after the date of the issuance thereof. In the event the electors fail to approve the proposition by such majority vote, such proposition shall not be again submitted to the electors for their consideration until one year has elapsed from the date of such election.

Sec. 51. Section 23-120, Reissue Revised Statutes of Nebraska, is amended to read:

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

(2) No levy exceeding (a) two million dollars in counties having in excess of two hundred fifty thousand inhabitants, (b) one million dollars in counties having in excess of one hundred thousand inhabitants and not in excess of two hundred fifty thousand inhabitants, (c) three hundred thousand dollars in counties having in excess of thirty thousand inhabitants and not in excess of one hundred thousand inhabitants, or (d) one hundred fifty thousand dollars in all other counties shall be made within a one-year period for any of the purposes specified in subsection (1) of this section without first submitting the proposition to a vote of the people of the county at an election held in compliance with subsection (3) of section 32-559 a general election or a special election ordered by the board for that purpose and obtaining the approval of a majority of the legal voters thereon.

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

(b) If a county on the day it first initiates a project for any of
the purposes specified in subsection (1) of this section had no bonded
indebtedness payable from its general fund levy, the county board may
make an annual levy of not to exceed five and two-tenths cents on each
one hundred dollars upon the taxable value of all the taxable property of
the county for a project or projects for any of the purposes specified in
subsection (1) of this section without the filing of a petition described
in subdivision (3)(a) of this section. The county board shall designate
the particular project for which such levy shall be expended, the period
of years, which shall not exceed twenty, for which the tax will be levied
for such project, and the number of cents of the levy for each year
thereof. The county board may designate more than one project and levy a
tax pursuant to this section for each such project, concurrently or
consecutively, as the case may be, if the aggregate levy in each year and
the duration of each levy will not exceed the limitations specified in
this subsection. Each levy for a project which is authorized by this
subdivision may be imposed for such duration specified by the county
board notwithstanding the contemporaneous existence or subsequent
imposition of any other levy or levies for another project or projects
imposed pursuant to this subdivision and notwithstanding the subsequent
issuance by the county of bonded indebtedness payable from its general
fund levy.

Sec. 52. Section 23-125, Reissue Revised Statutes of Nebraska, is
amended to read:

23-125 Whenever the county board deems it necessary to assess taxes
the aggregate of which exceeds the rate of fifty cents on every one
hundred dollars of the taxable value of all the taxable property in such
county, the county board may, by an order entered of record, set forth
substantially the amount of such excess required and the purpose for
which the same will be required, and if for the payment of interest,
principal, or both upon bonds, such order shall in a general way
designate the bonds and specify the number of years such excess must be
levied and provide for the submission of the question of assessing the
additional rate required to a vote of the people of the county at an
election held in compliance with subsection (3) of section 32-559 the
next election for county officers after the adoption of the resolution or
at a special election ordered by the county board for that purpose. If
the proposition for such additional tax is carried, the same shall be
paid in money and in no other manner. The additional tax shall not have a
duration greater than five years, except that such five-year limitation
shall not apply to any additional tax approved by the voters of the
county for payment of principal and interest on bonded indebtedness. The
additional tax is excluded from the limitation in section 77-3442 as
provided by section 77-3444.

Sec. 53. Section 23-128, Reissue Revised Statutes of Nebraska, is
amended to read:

23-128  The election for approval of the tax shall be held in
compliance with subsection (3) of section 32-559 At the time specified in
such notice a vote of the qualified electors shall be taken in each
precinct at the place designated in such notice. The votes shall be
received, and returns thereof made, and the same shall be canvassed by
the same officers and in the same manner as required at each general
election.

Sec. 54. Section 23-397, Reissue Revised Statutes of Nebraska, is
amended to read:

23-397 The county board of any county may issue and sell the general
obligation bonds of such county in such amount as the county board may
decide advisable for paying the costs of constructing, improving,
reconstructing, and repairing bridges and bridge-related roadway improvements upon public roads within or adjacent to such county.
Such bonds shall bear interest at a rate or rates set by the county board
and shall mature at such time or times as shall be set by the county
board. No such bonds shall be issued until a proposition for their
issuance shall have been submitted to the voters of such county at an
election held in compliance with subsection (3) of section 32-559 a
general or special election called for such purpose and approved by a
majority of the voters voting at such election. Such election may be
called either by resolution of the county board or upon a petition
submitted to the county board calling for an election. Such petition
shall be signed by the legal voters of the county equal in number to ten
percent of the number of votes cast in the county for the office of
Governor at the most recent election at which the Governor was elected.
Notice of any such election shall be given in the manner required for
county election notices in section 23-126.

Sec. 55. Section 23-501, Reissue Revised Statutes of Nebraska, is
amended to read:

23-501 Whenever it is deemed necessary to erect a courthouse, jail,
or other public county buildings in any county in this state, the county
board may and, upon petition of not less than one-fourth of the
registered voters of the county as shown by the list of registered voters
of the last previous general election, shall submit to the people of the
county to be voted upon at an election held in compliance with subsection
(3) of section 32-559 a general election or at a special election called
by the county board for that purpose a proposition to vote a special
annual tax for that purpose of not to exceed three and five-tenths cents
on each one hundred dollars upon the taxable value of all the taxable
property in such county for a term of not to exceed five years. The
special annual tax is excluded from the limitation in section 77-3442 as
provided by section 77-3444.

Sec. 56. Section 23-3501, Reissue Revised Statutes of Nebraska, is
amended to read:

23-3501 (1) The county board in any county in this state having
three thousand six hundred inhabitants or more or in which the taxable
value of the taxable property is twenty-eight million six hundred
thousand dollars or more may issue and sell bonds of such county in such
an amount as the county board may deem advisable for the construction,
acquisition, or replacement of a hospital, including any clinic of such
hospital, a nursing facility, an assisted-living facility, a home health
agency, a mental health clinic, a clinic or facility to combat
developmental disabilities, a public health center, a medical complex,
multiunit housing, or a similar facility required to protect the health
and welfare of the people and to initially equip and acquire property
deemed necessary for operation of such facility. Such bonds shall bear
interest at a rate set by the county board.

(2) No bonds shall be issued pursuant to this section until the
question of the issuance of the bonds has been submitted to the voters of
such county at an election held in compliance with subsection (3) of
section 32-559 a general election or a special election called for such
purpose. The issuance of such bonds shall be approved by a majority vote
of the electors voting on such proposition at any such election. Such
election may be called either by resolution of the county board or upon a
petition submitted to the county board calling for an election. Such
petition shall be signed by the legal voters of the county equal in
number to ten percent of the number of votes cast in the county for the
office of Governor at the last general election.

Sec. 57. Section 23-3508, Reissue Revised Statutes of Nebraska, is
amended to read:

23-3508 (1) The county board in counties in this state in which a
facility has been established as provided in section 23-3501 may, by a
majority vote of the board, issue and sell bonds of the county in such
sums as the county board may deem advisable to defray the cost of
improvements or additions thereto, equipment, and other property deemed
necessary for operation of the facility.

(2) Such bonds shall (a) be payable in not to exceed thirty years
after the date of issuance, (b) bear interest payable annually or
semiannually, and (c) contain an option to the county to pay all or any part thereof at any time after five years after the date of issuance. When such bonds have been issued under this section or section 23-3501, the county board shall cause to be levied and collected annually a tax upon all of the taxable property of such county sufficient to pay the interest and principal of the bonds as the interest and principal become due and payable. If the county board deems it appropriate, the county board may submit to the electors of such county at an election held in compliance with subsection (3) of section 32-559 a general or special election the question of whether to exceed the tax limitation set forth in Article VIII, section 5, of the Constitution of Nebraska or any other applicable statutory levy limitation.

(3) Any taxes levied to pay bonds issued under this section or section 23-3501 shall be kept in a separate fund in the county treasury. Any such bonds shall not be deemed to be payable from the general fund of the county.

(4) This section shall not apply to any bond or other indebtedness authorized by the board of trustees pursuant to section 23-3504.

Sec. 58. Section 23-3513, Reissue Revised Statutes of Nebraska, is amended to read:

23-3513 (1) Any city or village may make a gift of money or property, including equipment, to the county in which such city or village is situated to aid and assist in the acquisition, construction, or maintenance of such facility or facilities as provided by section 23-3501, to a nonprofit corporation which will provide or is providing hospital facilities within such city or village, or to a hospital district established pursuant to section 23-3529 and in which such city or village is located. Any such gift shall be approved by three-fourths of all the members elected to the city council of the city or board of trustees of the village making such gift. In order to enable any such city or village to make such gift of money to such county, the city or
village shall be empowered and authorized to borrow money, pledge the property and credit of the city or village, and issue its bonds to obtain money therefor in an amount not to exceed three and one-half percent of the taxable valuation of such city or village. No such bonds shall be issued until after the bonds have been authorized by a majority vote of the electors voting on the proposition of their issuance at an election held in compliance with subsection (3) of section 32-559 a general municipal election or at a special election called for the submission of such proposition.

(2) Such bonds shall be payable in not to exceed twenty years from date and shall bear interest payable annually or semiannually. Notice of the time and place of the election shall be given by publication three successive weeks prior thereto in some legal newspaper printed in and of general circulation in such city or village or, if no newspaper is printed in such city or village, in a newspaper of general circulation in such city or village. No such election shall be called except upon a three-fourths vote of all the members elected to the city council of the city or board of trustees of the village, which three-fourths vote of the city council or board of trustees shall constitute the approval provided for in either subsection (1) or (2) of this section, and either the city council or village board shall be required to make such gift, in the event the electors vote such bonds.

Sec. 59. Section 23-3515, Reissue Revised Statutes of Nebraska, is amended to read:

23-3515 Any two or more adjoining counties having a combined population of thirty-six hundred inhabitants or more or having a combined taxable value of the taxable property of twenty-eight million six hundred thousand dollars or more may, upon resolution of the county board of each county, issue their joint bonds in the amount, for the purposes, and upon the conditions provided in section 23-3501. No bonds shall be issued until the question of their issuance has been submitted to the voters of
each county at an election held in compliance with subsection (3) of section 32-559 a general election or at a special election called for such purpose. The issuance of such bonds shall be approved by a majority vote of the electors voting on such question in each county, which election may be called either by resolution of the county boards or upon a petition submitted to the county boards calling for the same signed by the legal voters of each county equal in number to ten percent of the number of votes cast in each county for the office of Governor at the last general election.

Sec. 60. Section 23-3552, Reissue Revised Statutes of Nebraska, is amended to read:

23-3552 (1) The board of directors may, after the adoption of the budget statement, levy and collect an annual tax which the district requires under the adopted budget statement to be received from taxation for the ensuing fiscal year not to exceed three and five-tenths cents on each one hundred dollars of the taxable value of the taxable property within such district. On and after July 1, 1998, the tax levy provided in this subsection is subject to section 77-3443.

(2) In addition to the levy authorized in subsection (1) of this section, the board of directors of a hospital district may authorize an additional annual tax not to exceed three and five-tenths cents on each one hundred dollars of the taxable value of the taxable property within such district. On and after July 1, 1998, the tax levy provided in this subsection is subject to section 77-3443. Such tax shall not be authorized until the question of such additional tax has been submitted to the qualified electors of the district at an election held in compliance with subsection (3) of section 32-559 a primary or general election or a special election called for that purpose and a majority of those voting approve the additional tax. Notice of the time and place of the special election shall be given by publication at least once each week in a legal newspaper of general circulation in the district for
three successive weeks immediately preceding such election.

(3) Until July 1, 1998, the taxes authorized by subsections (1) and (2) of this section shall not be included within the levy limitations for general county purposes prescribed in section 23-119 or Article VIII, section 5, of the Constitution of Nebraska. On and after July 1, 1998, the taxes authorized by subsections (1) and (2) of this section shall not be included within the levy limitations for general county purposes prescribed in section 77-3442 or Article VIII, section 5, of the Constitution of Nebraska. On and after July 1, 1998, for purposes of section 77-3443, the county board of each of the counties having land embraced within the district shall approve the tax levy.

(4) The taxes authorized by subsections (1) and (2) of this section shall not be used to support or supplement the operations of health care services or facilities located outside the geographic boundaries of the district.

(5) The board shall annually, on or before September 20, certify the taxes authorized by this section to the county clerk of each of the counties having land embraced within such district. The county clerk shall extend such levies on the tax list, and the county treasurer shall collect the tax in the same manner as county taxes and shall remit the taxes collected to the county treasurer of the county in which the petition for the formation of the district was filed. The county treasurer shall credit the local hospital district with the amount thereof and make disbursements therefrom on warrants of the district signed by the chairperson and secretary-treasurer of the board of directors.

Sec. 61. Section 23-3555, Reissue Revised Statutes of Nebraska, is amended to read:

23-3555 No bonds shall be issued under the provisions of sections 23-3554 to 23-3572 until the question has been submitted to the qualified electors of the district, and a majority of all the qualified electors
voting on the question shall have voted in favor of issuing the same, at
an election held in compliance with subsection (3) of section 32-559 a
special election called for that purpose, upon notice given by the board
of directors at least twenty days prior to such election.

Sec. 62. Section 23-3616, Reissue Revised Statutes of Nebraska, is
amended to read:

23-3616 For the purpose of owning, operating, constructing,
maintaining, and equipping a sewerage disposal system and plant or plants
as authorized by the County Industrial Sewer Construction Act or
improving or extending an existing system, a county may make a special
levy known as the sewer tax levy not to exceed three and five-tenths
cents on each one hundred dollars upon the actual value of all the
taxable property within any such county subject to section 77-3443. Any
levy exceeding such amount for the purposes of such act shall be
submitted for approval to the registered voters of the county at an
election held in compliance with subsection (3) of section 32-559 a
general election or special election called for such purpose. The
proceeds of such levy shall be used only for the purposes enumerated in
this section and for no other purpose.

Sec. 63. Section 23-3621, Reissue Revised Statutes of Nebraska, is
amended to read:

23-3621 Revenue bonds authorized by section 23-3617 may be issued by
resolution duly passed by the governing body of the county without any
other authority. General obligation bonds authorized by section 23-3620
may be issued by resolution duly adopted by the county board without any
other authority, unless the proposed sewer tax levy authorized by section
23-3616 exceeds three and five-tenths cents on each one hundred dollars
of actual value, in which case the bonds may be issued only after (1) the
question of their issuance has been submitted to the registered voters of
the county at an election held in compliance with subsection (3) of
section 32-559 a general or special election, (2) three weeks' notice
thereof has been published in a legal newspaper published in or of
general circulation in the county, and (3) more than a majority of the
registered voters voting at the election have voted in favor of the
issuance of the bond.

Sec. 64. Section 32-559, Reissue Revised Statutes of Nebraska, is
amended to read:

32-559  (1) Except as provided in subsection (2) or (3) of this
section—77-3444, any issue to be submitted to the registered voters at a
special election by a political subdivision shall be certified by the
clerk of the political subdivision to the election commissioner or county
clerk at least fifty days prior to the election. A special election under
this subsection may be held by mail as provided in sections 32-952 to
32-959. Any other special election under this subsection section shall be
subject to section 32-405.

(2) In lieu of submitting the issue an at special election
pursuant to subsection (1) of this section, any political subdivision may
submit the issue at a statewide primary or general election or at any
scheduled county election, except that no such issue shall be submitted
at a statewide election or scheduled county election unless the issue to
be submitted has been certified by the clerk of the political subdivision
to the election commissioner or county clerk by March 1 for the primary
election and by September 1 for the general election. After the election
commissioner or county clerk has received the certification of the issue
to be submitted, he or she shall be responsible for all matters relating
to the submission of the issue to the registered voters, except that the
clerk of the political subdivision shall be responsible for the
publication or posting of any required special notice of the submission
of such issue other than the notice required to be given of the statewide
election issues. The election commissioner or county clerk shall prepare
the ballots and issue ballots for early voting and shall also conduct the
submission of the issue, including the receiving and counting of the
ballots on the issue. The election returns shall be made to the election commissioner or county clerk. The ballots shall be counted and canvassed at the same time and in the same manner as the other ballots. Upon completion of the canvass of the vote by the county canvassing board, the election commissioner or county clerk shall certify the election results to the governing body of the political subdivision. The canvass by the county canvassing board shall have the same force and effect as if made by the governing body of the political subdivision.

(3)(a) An election for purposes of approving the issuance of bonds, a property tax levy, or exceeding a property tax levy limitation by a political subdivision or any other issue specifically made subject to this subsection shall comply with this subsection except as otherwise specifically provided by law.

(b) The election shall be held in conjunction with the statewide primary or general election or a regularly scheduled municipal primary or general election except as otherwise provided in subdivision (f) of this subsection. The procedures of subsection (2) of this section shall apply to an election held in conjunction with the statewide primary or general election. If the election is held in conjunction with a regularly scheduled municipal primary or general election, the question shall be submitted in the manner and subject to the procedures of the regularly scheduled municipal or general election.

(c) The question presented at the election shall be approved if a majority of the votes cast upon the question are in favor thereof.

(d) The registered voters of the political subdivision shall be entitled to vote on the question.

(e) If the question is voted upon in one or more counties and the ballots have been certified across county lines, the election boards in the counties where the ballots are cast shall count the ballots on election day the same as all other ballots are counted and seal the same in their ballots-cast container along with other ballots. The canvassing
boards in each county shall canvass the returns in the same manner as
other returns are canvassed. The election commissioner or county clerk in
any adjoining county voting on the question shall certify the returns to
the election commissioner or county clerk of the county having the
greatest number of electors entitled to vote on the question. The
election commissioner or county clerk in such county shall enter the
total returns from any adjoining county or counties to the total votes
recorded in the official book of votes cast and shall certify the returns
to the governing body for which such bond election was held.

(f)(i) The question may be submitted at a special election subject
to section 32-405 if the purpose of the bonds, of the tax levy, or of
exceeding the tax levy limitation is to address an emergency due to
circumstances beyond the control of the governing body of the political
subdivision, such as the destruction of a facility or other
infrastructure by fire, flood, tornado, or other emergency circumstance.
The question shall not be submitted at a special election within six
months after being defeated at any election.

(ii) The election commissioner or county clerk or, if the district
lies in more than one county, the election commissioner or county clerk
in the county having the greatest number of electors entitled to vote on
the question shall designate the polling places and appoint the election
officials, who need not be the regular election officials, and otherwise
conduct the election as provided under the Election Act except as
otherwise specifically provided in this subsection. The district shall
designate the form of ballot and reimburse the election commissioner or
county clerk for the expenses of conducting the election as provided in
sections 32-1201 to 32-1208 and at the minimum rate as described in
subdivision (2)(d) of section 32-1203. The governing body of the district
shall give notice of the election at least twenty days prior to the
election and cause the sample ballot to be published in a newspaper of
general circulation in the district one time not more than ten days nor
less than three days prior to the election, and no notice of the election shall be required to be given by the election commissioner or county clerk. The notice of election shall state where ballots for early voting may be obtained.

(iii) The ballots shall be counted by the election commissioner or county clerk conducting the election and two disinterested persons appointed by the election commissioner or county clerk. When the polls are closed, the receiving board shall deliver the ballots to the election commissioner or county clerk conducting the election who, with the two disinterested persons appointed by the election commissioner or county clerk, shall proceed to count the ballots.

(iv) Ballots for early voting shall be furnished to the election commissioner or county clerk and ready for distribution by the election commissioner or county clerk conducting the election not less than fifteen days prior to the election.

(v) When the district lies in more than one county, the election commissioner or county clerk in any other county containing part of such district shall, upon request, certify its registration books for those precincts in which the district is located to the election commissioner or county clerk conducting the election and shall immediately forward all requests for ballots for early voting to the election commissioner or county clerk charged with issuing such ballots. Not less than five days prior to the election, the governing body of the district shall certify to the election commissioner or county clerk conducting the election a list of all registered voters of the district in any other county or counties qualified to vote on the question.

(vi) All ballots cast at the election shall be counted by the same board. When all the ballots have been counted, the returns of such election shall be turned over to the governing body of the district in which the election was held for the purpose of making a canvass thereof.

The two disinterested persons appointed on the counting board shall
receive wages at no less than the minimum rate set in section 48-1203 for each hour of service rendered.

Sec. 65. Section 32-1203, Revised Statutes Supplement, 2019, is amended to read:

32-1203 (1) Each city, village, school district, public power district, sanitary and improvement district, metropolitan utilities district, fire district, natural resources district, regional metropolitan transit authority, community college area, learning community coordinating council, educational service unit, hospital district, reclamation district, and library board shall pay for the costs of nominating and electing its officers as provided in subsection (2), or (3), or (4) of this section. If a special issue is placed on the ballot at the time of the statewide primary or general election by any political subdivision, the political subdivision shall pay for the costs of the election as provided in subsection (2), (3), or (4) of this section. The districts listed in this subsection shall furnish to the Secretary of State and election commissioner or county clerk any maps and additional information which the election commissioner or county clerk may require in the proper performance of their duties in the conduct of elections and certification of results.

(2) The charge for each primary and general election shall be determined by (a) ascertaining the total cost of all chargeable costs as described in section 32-1202, (b) dividing the total cost by the number of precincts participating in the election to fix the cost per precinct, (c) prorating the cost per precinct by the inked ballot inch in each precinct for each political subdivision, and (d) totaling the cost for each precinct for each political subdivision, except that the minimum charge for each primary and general election for each political subdivision shall be one hundred dollars.

(3) In lieu of the charge determined pursuant to subsection (2) of this section, the election commissioner or county clerk may charge public
power districts the fee for election costs set by section 70-610.

(4) In lieu of the charge determined pursuant to subsection (2) of this section, the election commissioner or county clerk may bill a political subdivision school districts directly for the costs of a special an election held under section 32-559 10-703.01.

Sec. 66. Section 39-836, Reissue Revised Statutes of Nebraska, is amended to read:

39-836 The question of issuing bonds shall first be submitted to the qualified electors of the county, township, precinct, city, or village either at a special election called for that purpose or at an election held in compliance with subsection (3) of section 32-559 a general election as provided in sections 39-837 to 39-841. If a majority of the votes cast at such election are in favor of the proposition to issue bonds, then such county, township, precinct, city, or village, as the case may be, shall issue its bonds in such amounts as specified in the notices of election, not exceeding three and five-tenths percent of the taxable valuation of such county, township, precinct, city, or village as shown by the last assessment prior to the vote authorizing the issuance of such bonds.

Sec. 67. Section 39-837, Reissue Revised Statutes of Nebraska, is amended to read:

39-837 Whenever a petition, setting forth the amount of bonds asked to be voted, when the same shall become due, the rate of interest the bonds shall bear, whether payable annually or semiannually, and if to aid in the construction of a bridge, the name of the person, firm or corporation to whom the bonds are to be donated, the amount of work to be done on such bridge before the bonds shall be delivered, and signed by not less than twenty freeholders of the county, township, precinct, city or village, which is to issue the bonds, shall be presented to the county board of the county which is to issue the bonds, or the county in which is located the township or precinct which is to issue the bonds, or the
city council of the city which is to issue the bonds, or to the board of
trustees of the village which is to issue the bonds, the county board,
the city council, or the village board of trustees shall, upon the
petitioners' giving bond, to be approved by them, conditioned for the
payment of the expenses of a special election in the event the
proposition to be submitted shall not receive the requisite number of
votes for its adoption, give notice and place the question on the ballot
at an election held in compliance with subsection (3) of section 32-559
after the presentation of the petition call a special election in the
county, township, precinct, city or village.

Sec. 68. Section 39-838, Reissue Revised Statutes of Nebraska, is
amended to read:

39-838 The notice required by section 39-837 shall contain the
conditions upon which bonds are to be issued and which are required by
section 39-837 to be set forth in the petition, and shall be published
for at least thirty days prior to such election in some newspaper
published in such county, township, precinct, city, or village, if any
newspaper is published therein; and if no newspaper is published therein,
such notice shall be published by posting notice at the courthouse door
in the county and in every voting precinct in the county. In case of a
township, precinct, city, or village election, such notice, where there
is no newspaper published therein, shall be published by posting the
notice in at least four public places in each township, precinct, city,
or village for at least thirty days next preceding the day of holding
such election. The election in all other respects shall be governed by
and conform to the laws regulating general elections.

Sec. 69. Section 39-840, Reissue Revised Statutes of Nebraska, is
amended to read:

39-840 At any election held pursuant to section 39-838 or 39-839,
the ballot used shall be substantially in the following form:

Shall (here enter name of county, township, precinct, city, or
village it is proposed shall vote bonds) issue bonds in the sum of (here insert the amount) dollars, to construct or aid in the construction of, as the case may be, a highway bridge (and if to aid in the construction, insert the name of the persons, firm, or corporation to whom the said bonds are to be donated) and to levy a tax for payment of the principal and interest.

Yes.....No.....

Sec. 70. Section 39-841, Reissue Revised Statutes of Nebraska, is amended to read:

39-841 If at any election held pursuant to section 39-838 or 39-839 the proposition to issue bonds receives the requisite number of votes for its adoption as provided in section 39-836, the county board, city council, or village board of village trustees shall cause the petition, the notice of election, and the result of the vote to be recorded in the proper records of the county, city, or village. Thereupon such bonds shall be prepared and issued in accordance with the petition and notice of election and shall be signed and executed by the officers by law authorized to sign and execute bonds issued by a county, township, precinct, or village. The bonds when issued by the county board of any county shall be registered in the office of the county clerk of such county; and when issued by a city or village, they shall be registered in the office of the clerk of such city or village. After being so registered, the bonds shall be delivered to the person, firm, or corporation named in the petition upon their compliance with the terms and conditions upon which the bonds were voted.

Sec. 71. Section 46-151, Revised Statutes Cumulative Supplement, 2018, is amended to read:

46-151 The cost and expense of purchasing and acquiring property and constructing the works and improvements provided for in the Irrigation District Act shall be wholly paid out of the construction fund, or in the bonds of the irrigation district at their par value, after having first
advertised the same for sale as provided in section 46-1,100, and having
received no bids therefor of ninety-five percent or upwards of their face
value. In case such bonds or the money raised by their sale is
insufficient for the purposes for which the bonds were issued, additional
bonds may be issued, after submission of the question at an election held
in compliance with subsection (3) of section 32-559 a general or special
election to the electors of the district. In case of the issuance of
additional bonds, the lien for taxes for the payment of the interest and
principal of such issue shall be a subsequent lien to any prior bond
issue. However, the provisions of this section shall not apply where the
cost and expense of purchasing and acquiring property and constructing
the works and improvements provided for in the Irrigation District Act
are covered by contract between the district and the United States. In
lieu of the issuance of additional bonds, the board of directors may
provide for the completion of the irrigation system of the district by
the levy of an assessment therefor in the same manner in which levy of an
assessment is made for the other purposes provided in the Irrigation
District Act.

Sec. 72. Section 46-162, Reissue Revised Statutes of Nebraska, is
amended to read:

46-162 The secretary of the board of directors shall cause notice of
the filing of such petition to be given and published in the same manner
and for the same time that notices of special elections for the issuance
of bonds are required by section 46-194 to be published. The notice shall
state the filing of such petition and the names of the petitioner, a
description of the lands mentioned in the petition, and the prayers of
the petition; and it shall notify all persons interested, or that may be
affected by such change of the boundaries of the district, to appear at
the office of the board at a time named in the notice, and show cause, in
writing, if any they have, why the change in the boundaries of the
district as proposed in the petition should not be made. The time to be
specified in the notice at which they shall be required to show cause shall be the regular meeting of the board next after the expiration of the time for the publication of the notice. The petitioner shall advance to the secretary sufficient money to pay the estimated cost of all proceedings under sections 46-161 to 46-173.

Sec. 73. Section 46-167, Reissue Revised Statutes of Nebraska, is amended to read:

46-167 Upon the adoption of the resolution mentioned in section 46-166, the board shall order that an election be held within the district to determine whether the boundaries of the district shall be changed as mentioned in the resolution, and shall fix the time at which such election shall be held, and cause notice thereof to be given and posted and published, and such election shall be held and conducted, the returns thereof shall be made and canvassed, and the result of the election ascertained and declared, and all things pertaining thereto conducted in the manner prescribed by section 46-194 in case of a special election to determine whether bonds of an irrigation district shall be issued. The ballots cast at the election shall have the words For change of boundary, or Against change of boundary, or words equivalent thereto. The notice of election shall describe the boundaries in such manner and terms that it can be readily traced. If a ; Provided, that in case contract has been made between the district and the United States as provided in section 46-126 or 46-156, no change shall be made in the boundaries of the district and the board shall make no order changing the boundaries of the district until the Secretary of the Interior shall assent thereto in writing and such assent be filed with the board of directors.

Sec. 74. Section 46-194, Reissue Revised Statutes of Nebraska, is amended to read:

46-194 Upon receiving the report, the board of directors shall proceed to determine the amount of money necessary to be raised, and
shall immediately thereupon cause the issue to be placed on the ballot at
an election held in compliance with subsection (3) of section 32-559 call
a special election, at which shall be submitted to the electors of such
district possessing the qualifications prescribed by section 46-102, the
question of whether or not the bonds of such district shall be issued and
the amount so determined. Such; Provided, such bonds shall not be issued
for more than the actual estimated cost of such ditches, the purchase
price of ditches, the cost of construction work, all as contained in its
general plan of operation, as well as the first year's interest upon such
bond issue. Notice of such election must be given by posting notice in
three public places in each election precinct in the district for at
least twenty days, and also by publication of such notice in some
newspaper published in the county where the office of the board of
directors of such district is required to be kept, once a week for at
least three successive weeks. Such notice must specify the time of
holding the election, the amount of bonds proposed to be issued. No;
and the election must be held, and the result thereof determined and
declared in all respects as nearly as practicable in conformity with the
provisions of sections 46-111 to 46-118 governing the election of
officers; Provided, no informalities in conducting such an election shall
invalidate the same if the election shall have been otherwise fairly
conducted. At such election, the ballots shall contain the words,
Bonds ..... Yes, or Bonds ..... No, or words equivalent thereto.

Sec. 75. Section 46-198, Reissue Revised Statutes of Nebraska, is
amended to read:

46-198 The secretary shall keep a record of the bonds sold, their
number, date of sale, the prices received, and the name of the purchaser.
Such district, by a majority vote, may provide and authorize the payment
of interest on any or all due and unpaid interest coupons attached to
valid and outstanding bonds of such district heretofore or hereafter
issued and sold, from the date of registration of such interest coupons
for payment or if previously registered, then from the date of such
election to pay such interest, until paid. Such question may be submitted
at an election held in compliance with subsection (3) of section 32-559.
The question on the ballot any general or special election of the
district by ballot, which shall generally describe the bonds to which
such coupons are attached upon which such interest is to be paid, by
number, series, and date of issue, and the question such ballots shall be
in substantially the following form: For the payment of interest on
coupons attached to bonds numbered ... series ... dated ... at ...
percent per annum. Yes .... ( ), No ..... ( ). If Such election shall be
governed by the laws in force relating to bond elections in such
districts, and if a majority of the ballots cast on such proposition
shall be in favor thereof, the board of directors shall declare the same
adopted, and the funds to pay such interest shall be estimated and
included in the levy for the bond fund of such irrigation district as
provided by law. Thereafter, upon the presentation of any bond with
coupons attached, or any detached coupons of such bonds, upon which
interest is payable under the provisions of this section, the treasurer
shall stamp or write on such coupons "bears interest at ... percent per
annum from the registration for payment (or if previously registered for
payment, then from date of election to pay interest).

.........................

County Treasurer."

Payment of such coupon shall include the payment of the interest
accruing under this section.

Sec. 76. Section 46-1,104, Reissue Revised Statutes of Nebraska, is
amended to read:

46-1,104 The court shall fix the time for the hearing of the
petition, and shall order the clerk of the court to give and publish a
notice of the filing of the petition. The notice shall be given and
published in the same manner and for the same length of time that the
notice of a special election provided for by law to determine whether
the bonds of the district shall be issued is required to be given and
published. The notice shall state the time and place fixed for the
hearing of the petition and prayer of the petition, and that any person
interested in the organization of the district or in the proceedings for
the issue or sale of the bonds may, on or before the day fixed for the
hearing of the petition, move to dismiss the petition or answer thereto.
The petition may be referred to and described in the notice as the
petition of ................. (giving its name), praying that the
proceedings for the issue and sale of such bonds of such district may be
examined, approved, and confirmed by the court.

Sec. 77. Section 46-1,113, Reissue Revised Statutes of Nebraska, is
amended to read:

46-1,113 No bonds shall be issued or contract entered into under the
provisions of section 46-1,112 unless the same shall be authorized by a
majority vote of the electors of such district at an election held in
compliance with subsection (3) of section 32-559 any general or special
election held in such district. Such election shall be held pursuant to
resolution of the board of directors calling the same, and the provisions
of law governing the holding of elections to vote bonds in irrigation
districts are hereby made applicable to elections held under this
section.

Sec. 78. Section 46-1,122, Reissue Revised Statutes of Nebraska, is
amended to read:

46-1,122 The board of directors shall then cause the issue to be
placed on the ballot at an election held in compliance with subsection
(3) of section 32-559 call a special election. Notice of such election
shall be given by posting notice in three public places in each election
precinct in the district for at least twenty days and also by publication
of such notice in some newspaper published in the county where the office
of the board of directors of such district is required to be kept, once a
week for at least three successive weeks. Such notice must specify the

time of holding the election and that the purpose of the election is to
decide for or against the approval of a resolution of the board of
directors providing for the issuance of bonds, stating the principal
amount, in place of existing indebtedness of the district. No The
election must be held and the result thereof determined and declared in
all respects as nearly as practicable in conformity with the provisions
of sections 46-109 to 46-115 governing the election of officers;
Provided, no informalities in conducting such election shall invalidate
the same if the election shall have been otherwise fairly conducted. At
such election the ballot shall contain the words Bond
Resolution ............ Yes, and Bond Resolution ............ No, or words
equivalent thereto. If a majority of the votes cast are Bond
Resolution ............ Yes, the resolution adopted by the board of
directors shall become effective, and the board shall then be authorized
to pass such supplemental resolutions and do such acts and things not
inconsistent with this section and the resolution as may be necessary or
convenient to carry out the provisions of the resolution.

Sec. 79. Section 46-305, Reissue Revised Statutes of Nebraska, is
amended to read:

46-305 Upon the filing of the data and certificates with the board
of directors of the district, the board of directors and the other proper
officers of the district shall submit the proposed plan and project to
the qualified electors of the district for their approval or rejection,
at an election held in compliance with subsection (3) of section 32-559 a
general election or at a special election called for that purpose, the
submission of proposition and all matters pertaining to such election to
conform, including notice of election, as nearly as may be, and except as
otherwise expressly provided in sections 46-301 to 46-315, to the
provisions of law governing elections upon propositions for the issuance
of bonds of the district. The report of the Department of Natural
Resources and all other data and information on file with the board of directors or the officers of the district shall be subject to inspection at all reasonable business hours by any elector of the district, or other interested persons, for the entire period during which notice of the election shall be published. Such question and proposition shall be thus submitted by ballots upon which shall appear, in a clear, fair, and concise manner, a statement of the nature and description of the proposed project, and, if such proposition includes the issuance of bonds of the district, there shall also appear upon the ballots a general description of such bonds, including principal amount, rate of interest and when payable, date of issuance, and date of maturity. At the bottom of the ballots substantially the following form shall appear:

FOR the adoption of the foregoing plan and project (and issuance of bonds of the district).

AGAINST the adoption of the foregoing plan and project (and the issuance of bonds of the district).

If a majority of the ballots cast on such proposition are in favor thereof, the board of directors shall declare the same adopted, and the board of directors of the district shall proceed forthwith to put such plan and project into effect, including the issuance of bonds of the district if included in the proposition submitted at the election, the levy and collection of taxes and assessments to pay such bonds and interest thereon, and the execution of all contracts proper or incident to the consummation of such plan and project.

Sec. 80. Section 46-312, Reissue Revised Statutes of Nebraska, is amended to read:

46-312 If at any time after the initial acquisition or establishment by any irrigation district of an electric light and power plant, lines, or systems the Department of Natural Resources deems it to be practicable and expedient that additional plants, lines, or systems, or extensions or improvements of the existing electric light and power plant, lines, or
systems, should be made by the district, and if the cost of such
additions and extensions cannot be made or provided for by the
application of unused funds derived from the operation of the existing
electric light and power plant, lines, or systems or by the pledge or
assignment of future net revenue as in sections 46-301 to 46-315, then
the board of directors may, and on the petition of not less than twenty-
five percent of the qualified electors of the district shall, submit to
the electors of the district at an election held in compliance with
subsection (3) of section 32-559 any general election or at any special
election called for the purpose, the question and proposition of making
such improvements, additions, or extensions and the issuance of bonds of
the district to pay the cost thereof. A statement of the department with
reference to the expediency and feasibility of such proposed extension
and addition shall be made by such department to the irrigation district
whenever requested by the board of directors of such district. Such
election shall be held and the result thereof determined and declared in
conformity with the provisions of law governing elections upon the
proposition of the issuance of bonds of the district. Complete plans and
a description of the proposed additions, improvements, changes, or
extensions shall be prepared and kept on file in the main office of the
district or of the board of the district, subject to inspection by any
elector or other interested person, at all reasonable business hours
during the period of publication of notice of such election. The ballots
at such election shall conform, as nearly as practicable, with the
requirements of section 46-305.

Sec. 81. Section 46-564, Reissue Revised Statutes of Nebraska, is
amended to read:

46-564 Whenever the board incorporated under the Reclamation Act
sections 46-501 to 46-573 shall, by resolution adopted by a majority of
the said board, determine that the interests of the said district and the
public interest or necessity demand the acquisition, construction, or
completion of any source of water supply, waterworks, or other
improvements or facilities, or the making of any contract with the United
States or other persons or corporations, to carry out the objects or
purposes of the said district, wherein the indebtedness or obligation
shall be created, to satisfy which shall require a greater expenditure
than the ordinary annual income and revenue of the district shall permit,
the board shall order the submission of the proposition of incurring such
obligation or bonded or other indebtedness for the purposes set forth in
the said resolution, to the qualified electors of the district at an
election held in compliance with subsection (3) of section 32-559 an
election held for that purpose. Any election held for the purpose of
submitting any proposition or propositions of incurring such obligation
or indebtedness may be held separately, or may be consolidated or held
concurrently with any other election authorized by law at which such
qualified electors of the district shall be entitled to vote. The
declaration of public interest or necessity herein required and the
provision for the holding of such election may be included within one and
the same resolution, which resolution, in addition to such declaration of
public interest or necessity shall recite the objects and purposes for
which the indebtedness is proposed to be incurred, the estimated cost of
the works or improvements, as the case may be, the amount of principal of
the indebtedness to be incurred therefor, and the maximum rate of
interest to be paid on such indebtedness. Such resolution shall also fix
the date upon which such issue shall be placed on the ballot election
shall be held and the manner of holding the same and the method of voting
for or against the incurring of the proposed indebtedness. Such
resolution shall also fix the compensation to be paid the officers of the
election and shall designate the precincts and polling places and shall
appoint for each polling place, from each precinct from the electors
thereof, the officers of such election, which officers shall consist of
three judges, one of whom shall act as clerk, who shall constitute a
board of election for each polling place. The description of precincts
can be made by reference to any order or orders of the county board of
the county or counties in which the district or any part thereof is
situated, or by reference to any previous order, or resolution of the
board or by detailed description of such precincts. Precincts established
by the boards of the various counties may be consolidated for special
elections held hereunder. In the event any such election shall be called
to be held concurrently with any other election or shall be consolidated
therewith, the resolution calling the election hereunder need not
designate precincts or polling places or the names of officers of
election, but shall contain reference to the act or order calling such
other election and fixing the precincts and polling places and appointing
election officers therefrom.

Sec. 82. Section 46-565, Reissue Revised Statutes of Nebraska, is
amended to read:

46-565 A The resolution adopted under provided in section 46-564
shall be published once a week for two consecutive weeks, the last
publication of which shall be at least ten days prior to the date set for
the said election, in a newspaper of general circulation printed and
published within the district, and no other or further notice of such
election or publication of the names of election officers or of the
precincts or polling places need be given or made.

Sec. 83. Section 46-566, Reissue Revised Statutes of Nebraska, is
amended to read:

46-566 The respective election boards shall conduct the election in
their respective precincts in the manner prescribed by law for the
holding of general elections, and shall make their returns to the
secretary of the district. At any regular or special meeting of the board
held not earlier than five days following the date of such election, the
returns thereof shall be canvassed and the results thereof declared. In
the event that any election held hereunder shall be consolidated with any
primary or general election, the returns of an election held under
section 46-564 thereof shall be made and canvassed by the at the time and
in the manner provided by law for the canvass of the returns of such
primary or general election. It shall be the duty of such canvassing body
or bodies which shall to promptly certify and transmit to the board a
statement of the result of the vote upon the proposition submitted
hereunder. Upon receipt of such certificate, it shall be the duty of the
board to tabulate and declare the results of the election held hereunder.

Sec. 84. Section 57-106, Reissue Revised Statutes of Nebraska, is
amended to read:

57-106 The county board of each county in this state is hereby
authorized and required to submit to the legal voters thereof at an
election held in compliance with subsection (3) of section 32-559, on
presentation of a petition of twenty resident freeholders of the county,
the proposition to issue bonds, not exceeding twenty thousand dollars,
the proceeds of which shall be applied to defray the expenses of boring
and prospecting for coal in the county under the direction of the county
board thereof. Such board is hereby authorized to issue the
bonds for such purposes if, in case the vote shall be favorable to the
proposition; Provided, however, the county board may, in its discretion,
refuse to submit such inquiry to a vote of the people until the next
general election after the presentation of such petition.

Sec. 85. Section 57-107, Reissue Revised Statutes of Nebraska, is
amended to read:

57-107 So far as applicable sections 10-401 to 10-405 shall govern
the proceedings to submit such proposition at an election held in
compliance with subsection (3) of section 32-559, issue bonds, and
provide for payment of the same; Provided, section 57-106
shall not apply to the counties of Burt, Washington and Sarpy.

Sec. 86. Section 71-1622, Reissue Revised Statutes of Nebraska, is
amended to read:
71-1622 Any health district organized pursuant to sections 71-1601 to 71-1625 may not borrow money and issue bonds therefor unless the issuance of the bonds has been submitted to the vote of the people of the district at an election held in compliance with subsection (3) of section 32-559 a regular or special election and has been approved by a majority of the electors voting on the proposition, or an emergency has been declared, as provided in section 71-1621, and their issuance has been approved by the county board, in addition to the health board. In the event either of these two conditions has been met and bonds are issued, they shall not run for longer than fifteen years, shall bear interest, and shall provide for optional payment in whole or in part on or after five years from the date of issuance thereof.

Sec. 87. Section 71-1629, Reissue Revised Statutes of Nebraska, is amended to read:

71-1629 (1) The county board of a county which has established a county or city-county health department may (a) incur the expenses necessary for the establishment and maintenance of such health department and (b) appropriate and use any unused funds in the general fund belonging to the county for the purposes set forth in sections 71-1626 to 71-1636.

(2) An annual tax to meet and pay the expenses necessary for the establishment and maintenance of a county or city-county health department may be levied and collected (a) by the county board of a county which has a population of thirty thousand inhabitants or more or (b) by the county board of a county which has a population of less than thirty thousand if the county board has put the proposition of having such a tax to the electors of the county at an election held in compliance with subsection (3) of section 32-559 and imposition of the tax has been approved by a majority of electors voting on the proposition. The election shall be called, proclaimed, held, conducted, and canvassed in the manner of general or special elections held for the
submission of propositions to the voters of a county as provided in
sections 23-126 and 23-128.

Sec. 88. Section 71-1638, Reissue Revised Statutes of Nebraska, is
amended to read:

71-1638 Whenever petitions signed by twenty-five percent of the
electors of a city, county, or village shall be presented to the city
council, county or board of supervisors, commissioners, or village board
of trustees praying for the submission of the question of making a levy
to provide for salary and expenses of a visiting community nurse, a home
health nurse, or a home health agency and stating the amount of the levy
and the period of years in which the same shall be made, it shall be the
duty of the city such council, county or board of supervisors,
commissioners, or village board of trustees to submit the question to a
vote of the people at an election held in compliance with subsection (3)
of section 32-559 a regular or special election called for that purpose.
If the question is submitted at a special election, three weeks' notice
of such special election shall be given by publication in some newspaper
of general circulation. Such notice shall be published three consecutive
weeks if the election is in a city or village or, if in a village and no
paper is published in such village, then the notice shall be posted in
three of the most public places in the village. If a majority of the
votes cast at such election on the question are in favor of the levy,
then the regularly constituted authorities of the city, county, or
village shall include the same in the estimate for expenses for each year
during the period for which adopted, unless the same shall be revoked.
The tax shall be levied and collected in the same manner as other taxes
are levied and collected. The levy shall be subject to section 77-3443.

Sec. 89. Section 74-1427, Reissue Revised Statutes of Nebraska, is
amended to read:

74-1427 (1) If the governing body of a political subdivision
determines that it is necessary or beneficial for the vitality of such
political subdivision to expend local tax funds for rehabilitation or improvement of a light-density rail line or rail facility construction, including the issuance of bonds, the governing body shall by resolution place the proposition for such expenditure or bond issue on the general or primary election ballot at an election held in compliance with subsection (3) of section 32-559 or in odd-numbered years only call for a special election in such political subdivision for the purpose of approving such expenditure of local tax funds.

(2) The resolution calling for the election and the election notice shall show the proposed purpose for which such local tax funds will be expended and the amount of money sought.

(3) Notice of the election shall state the date the election is to be held and the hours the polls will be open. Such notice shall be published in a newspaper that is published in or of general circulation in such political subdivision at least once each week for three weeks prior to such election. If no such newspaper exists, notice shall be posted in at least three public places in the political subdivision for at least three weeks prior to such election.

(4) The proposition appearing on the ballot in any election shall state the purpose for which such local tax funds will be spent, the amount of local tax funds to be so expended, and the source from which the revenue will be raised. Such proposition shall be adopted if approved by a majority of those voting in such election.

(5) If a special election is called, the governing body shall prescribe the form of the ballot to be used.

(6) For purposes of this section:

(a) Facility means the track, ties, roadbed, and related structures, including terminals, team tracks and appurtenances, bridges, tunnels, and other structures used or usable for rail service operations;

(b) Light-density rail line means any rail line classified as a light-density line by the United States Department of Transportation;
(c) Rail facility construction means the construction of rail or rail-related facilities, including new connections between two or more existing lines, intermodal freight terminals, sidings, and relocation of existing lines, for the purpose of improving the quality and efficiency of rail freight service; and

(d) Rehabilitation or improvement means replacing, repairing, or upgrading, to the extent necessary to permit adequate and efficient rail freight service, facilities needed to provide service on a rail line.

Sec. 90. Section 77-27,142.01, Reissue Revised Statutes of Nebraska, is amended to read:

77-27,142.01 (1) The governing body of any incorporated municipality may submit the question of changing any terms and conditions of a sales and use tax previously authorized under section 77-27,142. Except as otherwise provided by section 77-27,142, the question of modification shall be submitted to the voters at an election held in compliance with subsection (3) of section 32-559 any primary or general election or at a special election if the governing body submits a certified copy of the resolution proposing modification to the election commissioner or county clerk within the time prior to the primary, general, or special election prescribed in section 77-27,142.02.

(2) If the change imposes a sales and use tax at a rate greater than one and one-half percent or increases the sales and use tax to a rate greater than one and one-half percent, the question shall include, but not be limited to:

(a) The percentage increase of one-quarter percent or one-half percent in the sales and use tax rate;

(b) A list of reductions or elimination of other taxes or fees, if any;

(c) A description of the projects to be funded, in whole or in part, from the revenue collected, along with any savings or efficiencies resulting from the projects;
(d) The year or years within which the revenue will be collected and, if bonds will be issued with some or all of the revenue pledged for payment of such bonds, a statement that the revenue will be collected until the payment in full of such bonds and any refunding bonds; and

(e)(i) The percentage of revenue collected to be used for the purposes of the interlocal agreement or joint public agency agreement as provided in subdivision (2)(b)(i) or subsection (3) of section 77-27,142; (ii) a statement of the overall purpose of the agreement which is the long-term development of unified governance of public infrastructure projects, if applicable; and (iii) the name of any other political subdivision which is a party to the agreement.

This subsection does not apply to the first one and one-half percent of a sales and use tax imposed by a municipality.

Sec. 91. Section 77-27,142.02, Reissue Revised Statutes of Nebraska, is amended to read:

77-27,142.02 Except as otherwise provided by subsection (2) of section 77-27,142, the power granted by section 77-27,142 shall not be exercised unless and until the question has been submitted at an election held in compliance with subsection (3) of section 32-559 a primary, general, or special election held within the incorporated municipality and in which all qualified electors shall be entitled to vote on such question. The officials of the incorporated municipality shall order the submission of the question by submitting a certified copy of the resolution proposing the tax to the election commissioner or county clerk by March 1 for a primary election, or by September 1 for a general election, or at least fifty days before a special election. Except as otherwise provided by subsection (2) of section 77-27,142.01, the question may include any terms and conditions set forth in the resolution proposing the tax, such as a termination date or the specific project or program for which the revenue received from such tax will be allocated, and shall include the following language: Shall the governing body of the
incorporated municipality impose a sales and use tax upon the same
transactions within such municipality on which the State of Nebraska is
authorized to impose a tax? If a majority of the votes cast upon such
question shall be in favor of such tax, then the governing body of such
incorporated municipality shall be empowered as provided by section
77-27,142 and shall forthwith proceed to impose a tax pursuant to the
Local Option Revenue Act. If a majority of those voting on the question
shall be opposed to such tax, then the governing body of the incorporated
municipality shall not impose such a tax.

Sec. 92. Section 77-27,142.03, Reissue Revised Statutes of Nebraska,
is amended to read:

77-27,142.03 (1) If the qualified electors of any municipality,
equal in number to at least ten percent of the votes cast at the last
preceding municipal election, petition the governing body to submit the
question at least seventy-five days before the next primary, or general, or
special election, the governing body shall submit the question at the
next primary, or general, or special election.

(2) The question of imposing a sales and use tax which has been
submitted to the electors and failed shall not be submitted to the
electors of an incorporated municipality again until twenty-three months
after such failure.

Sec. 93. Section 77-3444, Reissue Revised Statutes of Nebraska, is
amended to read:

77-3444 (1) A political subdivision may exceed the limits provided
in section 77-3442 or a final levy allocation determination as provided
in section 77-3443 by an amount not to exceed a maximum levy approved by
a majority of registered voters voting on the issue in an election held
in compliance with subsection (3) of section 32-559 a primary, general,
or special election at which the issue is placed before the registered
voters. A vote to exceed the limits provided in section 77-3442 or a
final levy allocation as provided in section 77-3443 must be approved
prior to October 10 of the fiscal year which is to be the first to exceed
the limits or final levy allocation. The governing body of the political
subdivision may call for the submission of the issue to the voters (a) by
passing a resolution calling for exceeding the limits or final levy
allocation by a vote of at least two-thirds of the members of the
governing body and delivering a copy of the resolution to the county
clerk or election commissioner of every county which contains all or part
of the political subdivision or (b) upon receipt of a petition by the
election commissioner or county clerk or election commissioner of every
county containing all or part of the political subdivision requesting an
election signed by at least five percent of the registered voters
residing in the political subdivision. The resolution or petition shall
include the amount of levy which would be imposed in excess of the limits
provided in section 77-3442 or the final levy allocation as provided in
section 77-3443 and the duration of the excess levy authority. The excess
levy authority shall not have a duration greater than five years. Any
resolution or petition calling for a special election shall be filed with
the county clerk or election commissioner no later than thirty days prior
to the date of the election, and the time of publication and providing a
copy of the notice of election required in section 32-802 shall be no
later than twenty days prior to the election. The election commissioner
or county clerk or election commissioner shall place the issue on the
ballot at an election as called for in the resolution or petition which
is at least thirty days after receipt of the resolution or petition. The
election shall be held pursuant to the Election Act. For petitions filed
with the county clerk or election commissioner on or after May 1, 1998,
the petition shall be in the form as provided in sections 32-628 to
32-631. Any excess levy authority approved under this section shall
terminate pursuant to its terms, on a vote of the governing body of the
political subdivision to terminate the authority to levy more than the
limits, at the end of the fourth fiscal year following the first year in
which the levy exceeded the limit or the final levy allocation, or as provided in subsection (4) of this section, whichever is earliest. A governing body may pass no more than one resolution calling for an election pursuant to this section during any one calendar year. Only one election may be held in any one calendar year pursuant to a petition initiated under this section.

(2) The ballot question may include any terms and conditions set forth in the resolution or petition and shall include the following: "Shall (name of political subdivision) be allowed to levy a property tax not to exceed ............ cents per one hundred dollars of taxable valuation in excess of the limits prescribed by law until fiscal year ............ for the purposes of (general operations; building construction, remodeling, or site acquisition; or both general operations and building construction, remodeling, or site acquisition)?". If a majority of the votes cast upon the ballot question are in favor of such tax, the county board shall authorize a tax in excess of the limits in section 77-3442 or the final levy allocation in section 77-3443 but such tax shall not exceed the amount stated in the ballot question. If a majority of those voting on the ballot question are opposed to such tax, the governing body of the political subdivision shall not impose such tax.

(3) In lieu of the election procedures in subsection (1) of this section, any political subdivision subject to section 77-3443 and villages may approve a levy in excess of the limits in section 77-3442 or the final levy allocation provided in section 77-3443 for a period of one year at a meeting of the residents of the political subdivision or village, called after notice is published in a newspaper of general circulation in the political subdivision or village at least twenty days prior to the meeting. At least ten percent of the registered voters residing in the political subdivision or village shall constitute a quorum for purposes of taking action to exceed the limits or final levy
allocation. A record shall be made of the registered voters residing in
the political subdivision or village who are present at the meeting. The
method of voting at the meeting shall protect the secrecy of the ballot.
If a majority of the registered voters present at the meeting vote in
favor of exceeding the limits or final levy allocation, a copy of the
record of that action shall be forwarded to the county board prior to
October 10 and the county board shall authorize a levy as approved by the
residents for the year. If a majority of the registered voters present at
the meeting vote against exceeding the limits or final allocation, the
limit or allocation shall not be exceeded and the political subdivision
shall have no power to call for an election under subsection (1) of this
section.

(4) A political subdivision may rescind or modify a previously
approved excess levy authority prior to its expiration by a majority of
registered voters voting on the issue in an election held in compliance
with subsection (3) of section 32-559 a primary, general, or special
election at which the issue is placed before the registered voters. A
vote to rescind or modify must be approved prior to October 10 of the
fiscal year for which it is to be effective. The governing body of the
political subdivision may call for the submission of the issue to the
voters (a) by passing a resolution calling for the rescission or
modification by a vote of at least two-thirds of the members of the
governing body and delivering a copy of the resolution to the election
commissioner or county clerk or election commissioner of every county
which contains all or part of the political subdivision or (b) upon
receipt of a petition by the election commissioner or county clerk or
election commissioner of every county containing all or part of the
political subdivision requesting an election signed by at least five
percent of the registered voters residing in the political subdivision.
The resolution or petition shall include the amount and the duration of
the previously approved excess levy authority and a statement that either
such excess levy authority will be rescinded or such excess levy authority will be modified. If the excess levy authority will be modified, the amount and duration of such modification shall be stated. The modification shall not have a duration greater than five years. The election commissioner or county clerk or election commissioner shall place the issue on the ballot at an election as called for in the resolution or petition which is at least thirty days after receipt of the resolution or petition, and the time of publication and providing a copy of the notice of election required in section 32-802 shall be no later than twenty days prior to the election. The election shall be held pursuant to the Election Act.

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

(6) For purposes of this section, when the political subdivision is a school district or a multiple-district school system, registered voter includes persons qualified to vote for the members of the school board of the school district which is voting to exceed the maximum levy limits pursuant to this section.

Sec. 94. Section 79-1029, Revised Statutes Cumulative Supplement, 2018, is amended to read:

79-1029 A school district may exceed the budget authority for the general fund budget of expenditures prescribed in section 79-1023 by an amount approved by a majority of legal voters voting on the issue at an election held in compliance with subsection (3) of section 32-559 a primary, general, or special election called for such purpose upon the recommendation of the board or upon the receipt by the election commissioner or county clerk or election commissioner of a petition requesting an election, signed by at least five percent of the legal voters.
voters of the district. The recommendation of the board or the petition of the legal voters shall include the amount by which the board would increase its general fund budget of expenditures for the ensuing school year over and above the budget authority for the general fund budget of expenditures prescribed in section 79-1023. The county clerk or election commissioner shall place the question on the primary or general election ballot or call for a special election on the issue after the receipt of such board recommendation or legal voter petition. The election shall be held pursuant to the Election Act or section 77-3444, and all costs for a special election shall be paid by the district. A vote to exceed the budget authority for the general fund budget of expenditures prescribed in section 79-1023 may be approved on the same question as a vote to exceed the levy limits provided in section 77-3444.

Sec. 95. Section 79-1098, Revised Statutes Cumulative Supplement, 2018, is amended to read:

79-1098 Whenever it is deemed necessary (1) to erect a schoolhouse or school building or an addition or additions and improvements to any existing schoolhouse or (2) to purchase equipment for such schoolhouse or school buildings, in any school district in this state the school board may and, upon petition of not less than one-fourth of the legal voters of the school district, shall submit to the people of the school district at an election held in compliance with subsection (3) of section 32-559 the next general election or special election a proposition to vote a special annual tax for that purpose of not to exceed seventeen and five-tenths cents on each one hundred dollars upon the taxable value of all the taxable property in such district for a term of not to exceed ten years. Such special tax may be voted at any annual or special meeting of the district by fifty-five percent of the legal voters attending such meeting.

Sec. 96. Section 79-10,105, Reissue Revised Statutes of Nebraska, is amended to read:
79-10,105 The school board or board of education of any public school district may enter into a lease or lease-purchase agreement for the exclusive use of its individual jurisdiction for such buildings or equipment as the board determines necessary. Such lease or lease-purchase agreements may not exceed a period of seven years, except that lease-purchase agreements entered into as part of an energy financing contract pursuant to section 66-1065 may not exceed a period of thirty years. All payments pursuant to such leases shall be made from current building funds or general funds. No school district shall directly or indirectly issue bonds to fund any such lease-purchase plan for a capital construction project exceeding twenty-five thousand dollars in costs unless it first obtains approval at an election held in compliance with subsection (3) of section 32-559 a favorable vote of the legal voters pursuant to Chapter 10, article 7. This section does not prevent the school board or board of education of any public school district from refinancing a lease or lease-purchase agreement without a vote of the legal voters for the purpose of lowering finance costs regardless of whether such agreement was entered into prior to July 9, 1988.

Sec. 97. Section 79-10,117, Revised Statutes Cumulative Supplement, 2018, is amended to read:

79-10,117 The legal voters of any Class III school district have the power, at an election held in compliance with subsection (3) of section 32-559 or at any annual or special meeting, to (1) direct the purchasing or leasing of any appropriate site and the building, hiring, or purchasing of a teacherage for the purpose of providing housing facilities for the school employees of the district, (2) determine the amount necessary to be expended for such purposes the succeeding year, and (3) vote on a tax on the property of the district for the payment of the amount.

Sec. 98. Section 79-10,118, Revised Statutes Cumulative Supplement, 2018, is amended to read:
79-10,118 A tax to establish a special fund for the building, hiring, or purchasing of a teacherage for the purpose of providing housing facilities for the school employees of any Class III district may be levied when authorized by fifty-five percent of the legal voters voting on the proposition at an election held in compliance with subsection (3) of section 32-559. The notice of the proposal to establish such special fund shall include the sum to be raised or the amount of the tax to be levied, the period of years, and the time of its taking effect. If fifty-five percent of the legal voters voting at any such election vote in favor of the proposition, the result of such election shall be certified to the county board which, upon being satisfied that all the requirements have been substantially complied with, shall cause the proceedings to be entered upon the record of the county board and shall make an order that the levy be made in accordance with the election result and collected as other taxes.

Sec. 99. Section 85-1518, Reissue Revised Statutes of Nebraska, is amended to read:

85-1518 (1) If a board determines that it is necessary for the proper management and operation of the community college area to expend tax funds in a manner requiring a vote of the people, the board shall may by resolution place the proposition for such expenditure on the general or primary ballot at an election held in compliance with subsection (3) of section 32-559 or call for a special election in such area for the purpose of approving such expenditure. The proposition appearing on the ballot in any election shall state the purpose for which such tax funds will be spent and the amount of funds to be so expended. Such proposition shall be adopted if approved by a majority of those voting in such election.

(2) The resolution calling for the election and the election notice shall show the proposed purpose for which such tax funds will be expended and the amount of money sought.

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(3) Notice of the election shall state the date of the election and the hours the polls will be open. Such notice shall be published in a newspaper that is published in or of general circulation in such community college area at least twenty days prior to such election. If no newspaper is published in or of general circulation in the community college area, notice shall be posted at least twenty days prior to such election in at least two public places in each county in the community college area.

(4) If a special election is called, the board shall prescribe the form of the ballot to be used.


Sec. 101. The following sections are outright repealed: Sections 10-408 and 39-839, Reissue Revised Statutes of Nebraska, and section 10-703.01, Revised Statutes Cumulative Supplement, 2018.