

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

1 A BILL FOR AN ACT relating to elections; to amend sections 3-504, 3-602,
2 3-603, 10-401, 10-404, 10-406, 10-407, 10-409, 10-410, 10-501,
3 10-606, 10-607, 10-702, 10-801, 10-802, 12-1001, 13-306, 14-202,
4 14-365.07, 14-521, 14-1206, 14-1211, 14-1216, 14-1251, 14-2120,
5 16-216, 18-412, 18-506.01, 18-623, 18-1502, 18-1503, 18-2706,
6 23-120, 23-125, 23-128, 23-397, 23-501, 23-3501, 23-3508, 23-3513,
7 23-3515, 23-3552, 23-3555, 23-3616, 23-3621, 32-559, 39-836, 39-837,
8 39-838, 39-840, 39-841, 46-162, 46-167, 46-194, 46-198, 46-1,104,
9 46-1,113, 46-1,122, 46-305, 46-312, 46-564, 46-565, 46-566, 57-106,
10 57-107, 71-1622, 71-1629, 71-1638, 74-1427, 77-27,142.01,
11 77-27,142.02, 77-27,142.03, 77-3444, 79-10,105, and 85-1518, Reissue
12 Revised Statutes of Nebraska, sections 13-2507, 13-3207, 16-676,
13 16-695, 16-697.02, 16-6,101, 16-806, 17-527, 17-903, 17-905, 17-908,
14 17-939, 17-950, 17-954, 17-963, 46-151, 79-1029, 79-1098, 79-10,117,
15 and 79-10,118, Revised Statutes Cumulative Supplement, 2018, and
16 sections 13-519, 18-2713, 19-1307, and 32-1203, Revised Statutes
17 Supplement, 2019; to provide, change, and eliminate provisions
18 regarding elections for certain purposes; to harmonize provisions;
19 to repeal the original sections; and to outright repeal sections
20 10-408 and 39-839, Reissue Revised Statutes of Nebraska, and section
21 10-703.01, Revised Statutes Cumulative Supplement, 2018.
22 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 3-504, Reissue Revised Statutes of Nebraska, is
2 amended to read:

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

5 (1) To sue and be sued;

6 (2) To have a seal and alter the same at pleasure;

7 (3) To acquire, hold, and dispose of personal property for its
8 corporate purposes;

9 (4) To acquire in the name of the city, by purchase or condemnation,
10 real property or rights or easements therein necessary or convenient for
11 its corporate purposes and, except (a) as may otherwise be provided in
12 the act and (b) that if property is to be acquired outside the zoning
13 jurisdiction of the city when such city is a city of the metropolitan
14 class, approval must be obtained from the county board of the county
15 where the property is located before the right of eminent domain may be
16 exercised, to use the same so long as its corporate existence continues.
17 Such power shall not be exercised by authorities of cities of the
18 primary, first, and second classes and of villages created after
19 September 2, 1973, without further approval until such time as at least
20 three members of the authority have been elected. If the exercise of such
21 power is necessary while three or more appointed members remain on the
22 authority of cities of the primary, first, and second classes and of
23 villages, the appointing body shall approve all proceedings under this
24 subdivision;

25 (5) To make bylaws for the management and regulation of its affairs
26 and, subject to agreements with bondholders, to make rules and
27 regulations for the use of projects and the establishment and collection
28 of rentals, fees, and all other charges for services or commodities sold,
29 furnished, or supplied by such authority. Any person violating such rules
30 shall be guilty of a Class III misdemeanor;

31 (6) With the consent of the city, to use the services of agents,

1 employees, and facilities of the city, for which the authority may
2 reimburse the city a proper proportion of the compensation or cost
3 thereof, and also to use the services of the city attorney as legal
4 advisor to the authority;

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

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

9 (9) To design, construct, maintain, operate, improve, and
10 reconstruct, so long as its corporate existence continues, such projects
11 as are necessary and convenient to the maintenance and development of
12 aviation services to and for the city in which such authority is
13 established, including landing fields, heliports, hangars, shops,
14 passenger and freight terminals, control towers, and all facilities
15 necessary or convenient in connection with any such project, to contract
16 for the construction, operation, or maintenance of any parts thereof or
17 for services to be performed thereon, and to rent parts thereof and grant
18 concessions thereon, all on such terms and conditions as the authority
19 may determine. This subdivision shall not be construed to affect the
20 obligation of a lessee to pay taxes if taxes are due under sections
21 77-202, 77-202.11, and 77-202.12;

22 (10) To include in such project, subject to zoning restrictions,
23 space and facilities for any or all of the following: Public recreation;
24 business, trade, or other exhibitions; sporting or athletic events;
25 public meetings; conventions; and all other kinds of assemblages and, in
26 order to obtain additional revenue, space and facilities for business and
27 commercial purposes. Whenever the authority deems it to be in the public
28 interest, the authority may lease any such project or any part or parts
29 thereof or contract for the management and operation thereof or any part
30 or parts thereof. Any such lease or contract may be for such period of
31 years as the authority shall determine. This subdivision shall not be

1 construed to affect the obligation of a lessee to pay taxes if taxes are
2 due under sections 77-202, 77-202.11, and 77-202.12;

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

15 (12) To certify annually to the governing body of the city the
16 amount of tax to be levied for airport purposes which the authority
17 requires under its adopted budget statement to be received from taxation,
18 not to exceed three and five-tenths cents on each one hundred dollars of
19 taxable valuation of all the taxable property in such city subject to
20 section 77-3443. The governing body may levy and collect the taxes so
21 certified at the same time and in the same manner as other taxes are
22 levied and collected, and the proceeds of such taxes when due and as
23 collected shall be set aside and deposited in the special account or
24 accounts in which other revenue of the authority is deposited. An
25 authority in a city of the first or second class or a village shall have
26 power to certify annually to the governing body of such a city or village
27 an additional amount of tax to be levied for airport purposes, not to
28 exceed three and five-tenths cents on each one hundred dollars of taxable
29 value, to be levied, collected, set aside, and deposited as specified in
30 this subdivision, and if negotiable bonds of the authority are thereafter
31 issued, this power shall continue until such bonds are paid in full. When

1 such additional amount of tax is first certified, the governing body may
2 then require, but not thereafter, approval of the same by a majority vote
3 of the governing body or by the registered voters at an election pursuant
4 to subsection (3) of section 32-559 ~~a majority vote of the electors~~
5 ~~voting on the same at a general or special election~~. The additional levy
6 shall be subject to section 77-3443. The provisions of this subdivision
7 shall not apply to cities of the metropolitan class;

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

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

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

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

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

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

27 3-602 For the purpose of acquiring and improving an aviation field,
28 any such county may issue and sell bonds of such county to be designated
29 aviation field bonds, to provide the necessary funds therefor. Such bonds
30 shall become due in not to exceed twenty years from the date of issuance,
31 and shall draw interest, payable semiannually or annually. Such bonds may

1 not be sold for less than par, and in no case without the proposition of
2 issuing the bonds having been approved at an election held pursuant to
3 subsection (3) of section 32-559 ~~same having first been submitted to the~~
4 ~~legal electors of such county at a general or special election held~~
5 ~~therein, and a majority of the votes cast upon the question of issuing~~
6 ~~such bonds being in favor thereof.~~ The authority to sell such bonds shall
7 not be limited by any other or special provision of law.

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

10 3-603 For the purpose of acquiring and improving such aviation
11 field, such county may, in lieu of issuing and selling bonds, levy an
12 annual tax of not to exceed seven cents on each one hundred dollars of
13 taxable value of all the taxable property within such county subject to
14 section 77-3443. The tax shall not be levied or collected until the
15 question ~~proposition~~ of levying the tax ~~same~~ has first been approved at
16 an election held pursuant to subsection (3) of section 32-559 ~~submitted~~
17 ~~to the legal electors of such county at a general or special election~~
18 ~~held therein and received a majority of the votes cast upon the question~~
19 ~~of levying such tax.~~ Such levy shall be authorized for a term not
20 exceeding ten years, and the question ~~proposition~~ submitted to the
21 electors shall specify the number of years for which it is proposed to
22 levy such tax. If funds for such purposes are raised by the levy of tax,
23 no part of the funds so accruing shall be used for any other purpose.

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

26 10-401 Any county or city in the State of Nebraska is hereby
27 authorized to issue bonds to aid in the construction of any railroad or
28 other work of internal improvement in an amount to be determined by the
29 county board of such county or the city council of such city not
30 exceeding three and five-tenths percent of the taxable valuation of all
31 taxable property in the county or city. The county board or city council

1 shall first obtain approval on ~~submit~~ the question of the issuing of such
2 bonds at an election held pursuant to subsection (3) of section 32-559 to
3 ~~a vote of the legal voters of the county or city in the manner provided~~
4 ~~by law for submitting to the people of a county the question of borrowing~~
5 ~~money.~~

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

8 10-404 Upon approval at the election under section 10-401 ~~a majority~~
9 ~~of the votes cast being in favor of the proposition submitted,~~ the county
10 board, in the case of a county, and the city council, in the case of a
11 city, shall cause the proposition and the result of the vote to be
12 entered upon the records of the said county or city, and a notice of its
13 adoption to be published for two successive weeks in any newspaper in the
14 ~~said~~ county or city, if there be one, and if not, then without such
15 publication; and shall thereupon issue the said bonds, which shall be and
16 continue a subsisting debt against the such county or city until they are
17 paid and discharged; ~~Provided, that the question of bond issues in such~~
18 ~~county or city, when defeated, shall not be resubmitted in substance for~~
19 ~~a period of six months from and after the date of said election.~~

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

22 10-406 Any precinct, township, city of the second class, or village
23 organized according to law is hereby authorized to issue bonds in aid of
24 the construction of steam railroads, or railroads using electricity or
25 gasoline as motive power, of standard gauge, to an extent not exceeding
26 three and five-tenths percent of the taxable value of the taxable
27 property at the last assessment within such precinct, township, city of
28 the second class, or village, in the manner provided in this section:

29 (1) A petition for such purpose signed by not less than fifty
30 freeholders or by not less than ten percent of all the freeholders,
31 whichever number is the least, of the precinct, township, city of the

1 second class, or village shall be presented to the county board, city
2 council of cities of the second class, board of trustees of villages, or
3 the board authorized by law to conduct the business of such precinct,
4 township, city of the second class, or village. Such petition shall set
5 forth the nature of the work contemplated, the amount of bonds sought to
6 be voted, the rate of interest, and the length of time the bonds will
7 run, which in no event shall be less than five years nor more than twenty
8 years from the date thereof. The petitioners shall give bond, to be
9 approved by the county board, city council of cities of the second class,
10 or board of trustees of villages, for the payment of expenses of the
11 election in the event that the proposition fails to receive a majority of
12 the votes cast at such election;

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

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

31 Sec. 7. Section 10-407, Reissue Revised Statutes of Nebraska, is

1 amended to read:

2 10-407 The mayor and city council of cities of the second class
3 shall have the power to borrow money and pledge the property and credit
4 of such city upon its negotiable bonds in an amount not to exceed one and
5 eight-tenths percent of the taxable valuation of the taxable property
6 within the limits of such city for the purpose of aiding in the building,
7 erecting, constructing, or repairing and furnishing of a county
8 courthouse, in addition to bonds already voted by the county, if approval
9 authority for the issuance of such bonds has first been obtained by an
10 election held pursuant to subsection (3) of section 32-559 a majority
11 vote of the qualified electors of such city voting on a proposition for
12 such purpose at any general or special election. Such proposition shall
13 be submitted to such electors in the manner provided by law for the
14 submission of propositions to aid in the construction of railroads and
15 other internal improvements. Such bonds shall be sold for not less than
16 par and shall run not to exceed twenty years. The proposition to submit
17 the issue of creating bonded indebtedness therein shall not be
18 resubmitted on the same subject at an election within six months after
19 such proposition has failed to pass.

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

22 10-409 Any precinct, township, city of the second class, or village
23 organized according to law is hereby authorized to issue bonds in aid of
24 works of internal improvements, such as improving streets in cities of
25 the second class and villages, highways, bridges, jails, city and town
26 halls, high schools, county high schools, school dormitories, and the
27 drainage of swamp and wet lands, within such municipal divisions, and for
28 the construction or purchase of a telephone system for use of the
29 inhabitants thereof, in an amount not exceeding seven-tenths of one
30 percent of the taxable valuation of all the taxable property as shown by
31 the last assessment within such precinct, township, city of the second

1 class, or village, in the manner directed in this section:

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

16 (2) Upon the receipt of such petition, the county board, city
17 council of cities of the second class, or board of trustees of villages
18 shall comply with subsection (3) of section 32-559 for the submission of
19 the proposition to the voters give notice and call an election in the
20 precinct, township, city of the second class, or village, as the case may
21 be. Such notice, call, and election shall be governed by the laws
22 regulating an election for voting bonds for a county. When a proposition
23 is submitted for the issuance of bonds for the acquisition of a site or
24 the construction of a single building to be used as a city hall,
25 auditorium, fire station, or community house in cities of the second
26 class, it shall be required, as a condition precedent to the issuance of
27 such bonds, that a majority of the votes cast shall be in favor of such
28 proposition. Bonds in such a city shall not be issued for such purpose in
29 the aggregate to exceed one and four-tenths percent of the taxable
30 valuation of all the taxable property in such city as shown by the last
31 assessment within such city. The mayor and council in cities of the

1 second class upon the issuance of bonds shall have the power to levy a
2 tax each year not to exceed three and five-tenths cents on each one
3 hundred dollars upon the taxable value of all the taxable property in
4 such city for the purpose of maintaining the city hall constructed as
5 provided in this section.

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

8 10-410 Upon approval at the election under section 10-409 ~~If a~~
9 ~~majority of the votes cast at such election are in favor of the~~
10 ~~proposition,~~ the county board, city council of cities of the second
11 class, or board of trustees of villages shall, as the case may be,
12 without delay, cause to be prepared and shall issue the bonds in
13 accordance with the petition and notice of election. The bonds shall be
14 signed by the chairperson of the county board, or the person authorized
15 to sign county bonds, and be attested by the county clerk, mayor and city
16 clerk of cities of the second class, chairperson of the board of trustees
17 and village clerk of villages, and be attested by the respective seals.
18 The county clerk, village clerk of villages, or city clerk of cities of
19 the second class, as the case may be, shall enter upon the records of the
20 board or council, the petition, bond, notice and call for the election,
21 canvass of the vote, the number, amount, and interest, and the date at
22 which each bond issued shall become payable.

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

25 10-501 The county board of any county in the State of Nebraska is
26 hereby empowered to issue coupon bonds of any denomination, as it deems
27 best, sufficient to pay the outstanding and unpaid bonds, warrants, and
28 indebtedness of such county. The county board of any county may limit the
29 provisions of sections 10-501 to 10-509 to any fund or funds of the
30 county. No bonds shall be issued to a greater amount than three and five-
31 tenths percent of the taxable valuation of such county, and the county

1 board shall first obtain approval on ~~submit~~ the question of issuing bonds
2 at an election held pursuant to subsection (3) of section 32-559 ~~to a~~
3 ~~vote of the qualified electors of such county.~~

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

6 10-606 Any city of the second class and any village in the State of
7 Nebraska may issue bonds for the purpose of funding any and all
8 indebtedness now existing or hereafter created, now due or to become due.
9 The ~~;~~ ~~Provided,~~ ~~said~~ bonds shall be payable in not less than two years
10 and not more than twenty years from date of their issue, and the ~~that~~
11 ~~said~~ bonds shall bear interest at a rate set by the governing body, with
12 interest coupons attached, payable annually or semiannually. Any city of
13 the second class and any village ~~;~~ ~~and~~ may levy a tax on all the taxable
14 property in the city or village in addition to other taxes for the
15 payment of the ~~said~~ coupons as they respectively become due, and the
16 taxes levied to pay the same shall be payable only in cash or coupons.
17 The ~~;~~ ~~Provided,~~ the city council of a city of the second class or the
18 village ~~said cities or said~~ board of trustees ~~of said villages~~ shall
19 further authorize the issuing of the ~~said~~ bonds by ordinance when
20 approved ~~so instructed by a majority of all of the votes cast at an~~
21 election held in compliance with subsection (3) of section 32-559. Notice
22 of the ~~such city or village for that purpose;~~ ~~notice of said election~~
23 shall be published in four issues of some legal newspaper, published in
24 the city or village seeking to issue bonds, or if there be no newspaper
25 published in the ~~said~~ city or village then by posting the ~~said~~ notices in
26 five conspicuous places in the ~~said~~ city or village for at least four
27 weeks prior to the date of the ~~said~~ election.

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

30 10-607 Any city of the second class in the State of Nebraska which
31 has heretofore voted and issued bonds to aid in the construction of any

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

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

15 10-702 The question of issuing school district bonds shall ~~may~~ be
16 ~~submitted at a special election or such question may be voted on at an~~
17 ~~election held in~~ compliance with subsection (3) of section 32-559
18 ~~conjunction with the statewide primary or statewide general election.~~ No
19 bonds shall be issued until the question has been submitted to the
20 qualified electors of the district and a majority of all the qualified
21 electors voting on the question have voted in favor of issuing the same,
22 ~~at an election called for the purpose, upon notice given by the officers~~
23 ~~of the district at least twenty days prior to such election.~~ ~~If the~~
24 ~~election for issuing bonds is held as a special election, the procedures~~
25 ~~provided in section 10-703.01 shall be followed.~~ The question of bond
26 ~~issues in such districts, when defeated, shall not, except in case of~~
27 ~~fire or other disaster or in the case of a newly created district, be~~
28 ~~resubmitted in substance for a period of six months from and after the~~
29 ~~date of such election.~~

30 ~~When the question of issuing bonds is to be submitted at a statewide~~
31 ~~primary or statewide general election as ordered by a resolution of a~~

1 ~~majority of the members of the board of education, such order shall be~~
2 ~~made in writing and filed with the county clerk or election commissioner~~
3 ~~not less than fifty days prior to the statewide primary or statewide~~
4 ~~general election.~~ The order calling for the school bond election shall be
5 filed with the ~~county clerk or election commissioner~~ or county clerk in
6 the county having the greatest number of electors entitled to vote on the
7 question. The ~~county clerk or election commissioner~~ or county clerk
8 receiving such order shall conduct the school bond election for the
9 school district as provided in subsection (3) of section 32-559 the
10 ~~Election Act.~~

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

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

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

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

29 ~~The county clerk or election commissioner in such county shall enter~~
30 ~~the total returns from any adjoining county or counties to the total~~
31 ~~votes recorded in his or her official book of votes cast and shall~~

1 ~~certify the returns to the board of education for which such bond~~
2 ~~election was held.~~

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

5 10-801 The county board of any county of this state shall have
6 authority to issue the bonds of such county in an amount not to exceed
7 one and eight-tenths percent of the taxable valuation of the county and
8 not to exceed one million dollars for the purpose of raising money to be
9 advanced or loaned by such county to destitute and needy sufferers from
10 cyclone, tornado, or destructive windstorm in such county. No such bonds
11 shall be issued until the question of the issuing of the same has been
12 approved at an election held in compliance with subsection (3) of section
13 32-559 submitted to the electors of the county at a general or special
14 election as provided by sections 10-801 to 10-807.

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

17 10-802 If the people of any county in the State of Nebraska, or a
18 considerable number thereof, shall be in destitute, dependent, or needy
19 circumstances on account of any cyclone, tornado or destructive
20 windstorm, the county board of such county may place the question of
21 issuing bonds before the voters at an election held in compliance with
22 subsection (3) of section 32-559. The county call an election, and said
23 board and the county clerk of such county shall give notice of such
24 election by publication in two consecutive issues of one or more
25 newspapers published and of general circulation in such county, and by
26 posting a notice at the polling places in each election precinct therein.
27 If the question a majority of the votes cast at such election shall be in
28 favor of issuing the said bonds is approved, the county board shall issue
29 the bonds of the county payable in not more than ten years, with interest
30 payable semiannually. The county shall reserve to itself the privilege of
31 paying off all or any part of the said bonds, at any time on or after

1 five years, by inserting a provision to that effect in the proposition
2 submitting ~~the said~~ bonds, and in the bonds when issued.

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

5 12-1001 Any municipality maintaining and operating a cemetery either
6 within or without its corporate limits shall have the power to borrow
7 money and pledge the property and credit of the municipality upon its
8 municipal bonds or otherwise for the purpose of enlarging or improving
9 such cemetery in an amount not to exceed five percent of the taxable
10 valuation of the property in such municipality. No such bonds shall be
11 issued until they have been approved at an election held in compliance
12 with subsection (3) of section 32-559 ~~authorized by a majority vote of~~
13 ~~the electors of the municipality voting on the proposition of their~~
14 ~~issuance at a general municipal election or at a special municipal~~
15 ~~election called for the submission of such proposition.~~

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

18 13-306 To carry out the purposes set forth in section 13-304, the
19 county board of any county is authorized to hire such employees as it
20 deems necessary, and to appoint a park and recreation board of not less
21 than three members to serve without compensation and to issue bonds for
22 such purposes. ~~No ; Provided, that no such bonds shall be issued until~~
23 ~~the question of issuing the same~~ has shall have been approved at an
24 election held in compliance with subsection (3) of section 32-559
25 ~~submitted to the electors of the county at a general election therein, or~~
26 ~~at a special election called for such purposes, and a majority of~~
27 ~~electors voting at such election shall have voted in favor of issuing the~~
28 ~~bonds.~~ Notice of such election shall be given by publication once each
29 week for three successive weeks prior thereto in a legal newspaper
30 published in or of general circulation in such county. Such bonds shall
31 be payable in not less than five nor more than twenty years from the date

1 of issuance thereof, and shall bear interest not exceeding the rate of
2 six percent per annum, payable annually, with interest coupons attached
3 to the bonds.

4 Whenever five percent of the registered voters voting in the county
5 at the last general election and residing in such county shall file a
6 petition in the office of the county clerk of such county requesting the
7 county board of such county to submit the question of issuing bonds for
8 approval at an election held in compliance with subsection (3) of section
9 32-559 to the electors at the next general election or at a special
10 election; or to submit ~~to such electors~~ the question of levying a park
11 and recreation tax, as authorized by section 13-304, or both such
12 questions, the election commissioner or county clerk shall determine and
13 certify whether such petition has been signed by at least five percent of
14 the registered voters voting in the county in the last general election,
15 and who appear to reside in such county. The election commissioner or
16 county clerk He shall then present such petition to the county board at
17 its next regular meeting. The county board shall thereupon cause such
18 question of the issuance of bonds or levying such tax or both such
19 questions, according to such petition, to be submitted for approval at an
20 election held in compliance with subsection (3) of section 32-559 to the
21 electors of such county at the next general election, or special election
22 called for such purpose if requested in such petition.

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

25 13-519 (1)(a) Subject to subdivisions (1)(b) and (c) of this
26 section, for all fiscal years beginning on or after July 1, 1998, no
27 governmental unit shall adopt a budget containing a total of budgeted
28 restricted funds more than the last prior year's total of budgeted
29 restricted funds plus allowable growth plus the basic allowable growth
30 percentage of the base limitation established under section 77-3446. For
31 the second fiscal year in which a county will receive a full year of

1 receipts from the tax imposed in sections 77-27,223 to 77-27,227, the
2 prior year's total of restricted funds shall be the prior year's total of
3 restricted funds plus the total receipts from the tax imposed in sections
4 77-27,223 to 77-27,227 in the prior year. If a governmental unit
5 transfers the financial responsibility of providing a service financed in
6 whole or in part with restricted funds to another governmental unit or
7 the state, the amount of restricted funds associated with providing the
8 service shall be subtracted from the last prior year's total of budgeted
9 restricted funds for the previous provider and may be added to the last
10 prior year's total of restricted funds for the new provider. For
11 governmental units that have consolidated, the calculations made under
12 this section for consolidating units shall be made based on the combined
13 total of restricted funds, population, or full-time equivalent students
14 of each governmental unit.

15 (b) For all fiscal years beginning on or after July 1, 2008,
16 educational service units may exceed the limitations of subdivision (1)
17 (a) of this section to the extent that one hundred ten percent of the
18 needs for the educational service unit calculated pursuant to section
19 79-1241.03 exceeds the budgeted restricted funds allowed pursuant to
20 subdivision (1)(a) of this section.

21 (c) For fiscal year 2017-18, the last prior year's total of
22 restricted funds for counties shall be the last prior year's total of
23 restricted funds less the last prior year's restricted funds budgeted by
24 counties under sections 39-2501 to 39-2520, plus the last prior year's
25 amount of restricted funds budgeted by counties under sections 39-2501 to
26 39-2520 to be used for capital improvements.

27 (d) The limitations of subdivision (1)(a) of this section shall not
28 apply to the budget or budget statement adopted by a regional
29 metropolitan transit authority for the first five fiscal years commencing
30 on the January 1 that follows the effective date of the conversion of the
31 transit authority established under the Transit Authority Law into a

1 regional metropolitan transit authority.

2 (2) A governmental unit may exceed the limit provided in subdivision
3 (1)(a) of this section for a fiscal year by up to an additional one
4 percent upon the affirmative vote of at least seventy-five percent of the
5 governing body.

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

24 (4) In lieu of the election procedures in subsection (3) of this
25 section, any governmental unit may, for a period of one year, exceed the
26 allowable growth percentage otherwise prescribed in this section by an
27 amount approved by a majority of legal voters voting at a meeting of the
28 residents of the governmental unit, called after notice is published in a
29 newspaper of general circulation in the governmental unit at least twenty
30 days prior to the meeting. At least ten percent of the registered voters
31 residing in the governmental unit shall constitute a quorum for purposes

1 of taking action to exceed the allowable growth percentage. If a majority
2 of the registered voters present at the meeting vote in favor of
3 exceeding the allowable growth percentage, a copy of the record of that
4 action shall be forwarded to the Auditor of Public Accounts along with
5 the budget documents. The issue to exceed the allowable growth percentage
6 may be approved at the same meeting as a vote to exceed the limits or
7 final levy allocation provided in section 77-3444.

8 Sec. 19. Section 13-2507, Revised Statutes Cumulative Supplement,
9 2018, is amended to read:

10 13-2507 (1) Subject to subsection (4) of this section, a joint
11 public agency shall have only those powers of taxation as one or more of
12 the participating public agencies has and only as specifically provided
13 in the agreement proposing creation of the joint public agency, except
14 that a joint public agency shall not levy a local option sales tax.
15 Participating public agencies may agree to allow the joint public agency
16 to levy a property tax rate not to exceed a limit as provided in the
17 agreement if the agreement also limits the levy authority of the
18 overlapping participating public agencies collectively to the same
19 amount. The levy authority of a joint public agency shall be allocated by
20 the city or county as provided in section 77-3443, and the agreement may
21 require allocation of levy authority by the city or county.

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

30 (3) If the agreement calls for the allocation of property tax levy
31 authority to the joint public agency, the amount of the allocation to the

1 joint public agency and from each participating public agency shall be
2 reported to the Property Tax Administrator.

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

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

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

25 Sec. 20. Section 13-3207, Revised Statutes Cumulative Supplement,
26 2018, is amended to read:

27 13-3207 (1) A municipality may raise capital to finance energy
28 projects undertaken pursuant to an assessment contract entered into under
29 the Property Assessed Clean Energy Act. Such capital may come from any of
30 the following:

31 (a) The sale of bonds;

1 (b) Amounts to be advanced by the municipality through funds
2 available to it from any other source; or

3 (c) Third-party lending.

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

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

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

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

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

28 (7) Bonds issued under the act further essential public and
29 governmental purposes, including, but not limited to, reduced energy
30 costs, reduced greenhouse gas emissions, economic stimulation and
31 development, improved property valuation, and increased employment.

1 (8) The Property Assessed Clean Energy Act shall not be used to
2 finance an energy project on qualifying property owned by a municipality
3 or any other political subdivision of the State of Nebraska without
4 having first been approved at an election held in compliance with
5 subsection (3) of section 32-559 for the ~~by a vote of the registered~~
6 ~~voters of such~~ municipality or political subdivision owning the
7 qualifying property. ~~Such vote shall be taken at a special election~~
8 ~~called for such purpose or at an election held in conjunction with a~~
9 ~~statewide or local primary or general election.~~

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

12 14-202 The city council of a city of the metropolitan class is
13 authorized to call, by ordinance, special elections and to submit thereat
14 such questions and propositions as may be authorized by this act to be
15 submitted to the electors at a special election, except that if an
16 election is required for the question of issuing bonds, imposing or
17 increasing a property tax levy, or exceeding property tax levy
18 limitations, the election shall be held in compliance with subsection (3)
19 of section 32-559. Unless otherwise specifically directed, it shall be
20 sufficient to give, in the manner required by law, thirty days' notice of
21 the time and place of holding such special election. Unless otherwise
22 specially designated, a majority vote of the electors voting on any
23 proposition shall be regarded sufficient to approve or carry the same.
24 The vote thereat shall be canvassed by the authority or officer
25 authorized to canvass the vote at the general city election and the
26 result thereof certified or declared and certificate of election, if
27 required, shall be issued.

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

30 14-365.07 (1) Revenue bonds authorized by section 14-365.02 may be
31 issued by ordinance duly passed by the mayor and city council of any city

1 of the metropolitan class without any other authority.

2 (2) General obligation bonds authorized by section 14-365.06 may be
3 issued only (a) after the question of their issuance has been submitted
4 at an election held in compliance with subsection (3) of section 32-559
5 ~~to the electors of the city of the metropolitan class at a general or~~
6 ~~special election~~, of which three weeks' notice has been published in a
7 legal newspaper in or of general circulation in such city, and (b) if a
8 majority of the electors voting at the election have voted in favor of
9 the issuance of the bonds. Publication of such a notice in such a
10 newspaper once each week during three consecutive weeks prior to the date
11 of such election shall constitute a compliance with the requirements of
12 this section for notice of such election. General obligation bonds shall
13 not be issued in excess of one and eight-tenths percent of the taxable
14 value of all the taxable property in the city or in excess of the amount
15 authorized by sections 14-365.12 and 14-365.13.

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

18 14-521 The city council is authorized to issue bonds, as in this
19 section provided, for the purpose of improving lands, lots, or grounds
20 purchased, appropriated, or acquired for parks, parkways, boulevards, or
21 playgrounds. Bonds so issued shall be known as park bonds and the
22 issuance thereof, except as ~~herein~~ provided in this section, shall be
23 governed by the general provisions of section 14-515. The city council
24 may issue in any one year and without a vote of the electors one hundred
25 thousand dollars of such bonds. The city council may issue bonds if the
26 same are approved at an election held in compliance with subsection (3)
27 of section 32-559 ~~authorized by a majority vote of the electors of the~~
28 ~~city voting on the proposition at a general city election or a special~~
29 ~~election called for that purpose~~. A part of the proceeds from the sale of
30 such bonds may be used to pay for improvements upon streets, sidewalks,
31 or thoroughfares abutting upon or immediately adjacent to parks,

1 parkways, boulevards, and playgrounds when such costs would otherwise be
2 chargeable to the city.

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

5 14-1206 If any ~~such~~ city of the metropolitan class desires shall
6 ~~desire~~ to purchase, lease, or sublease any existing bridge and has shall
7 ~~have~~ received any such authority as may be necessary from the government
8 of the United States, the governing body of such city may determine the
9 fair value thereof, the appraised value of which shall not exceed two
10 million dollars, including all interests of any nature therein, and may
11 by written resolution tentatively offer the owners thereof jointly the
12 price so determined, and if all such owners within ninety days thereafter
13 shall file with the city clerk of such city a duly authorized and
14 properly executed written tentative acceptance of such offer, binding
15 themselves to accept the same and to assign such lease or sublease or
16 convey good and complete title by warranty deed when and if the necessary
17 funds shall be provided therefor, then upon the filing of such
18 acceptance, the governing body of the city may submit for approval at an
19 election held in compliance with subsection (3) of section 32-559 ~~to the~~
20 ~~electors thereof, at a special election called for that purpose or at any~~
21 ~~general election of such city or of the State of Nebraska within one~~
22 ~~hundred and twenty days after the filing of such acceptance, the question~~
23 ~~whether such purchase shall be made at the price stated on the ballot and~~
24 ~~the governing body of the city be authorized to issue bonds of the kind~~
25 ~~or kinds stated in the proposition and in any such amount as may be~~
26 ~~required to provide the necessary funds. No~~ ~~The proposition so submitted~~
27 ~~shall be carried if the majority of the electors voting on such~~
28 ~~proposition shall vote in favor thereof; Provided, no election and no~~
29 ~~vote of electors shall be required upon the question of acquiring by~~
30 ~~purchase, lease, or sublease any existing bridge or issuing revenue~~
31 ~~bonds, in an amount not to exceed two million dollars as authorized by~~

1 section 14-1217, for the acquisition by purchase, lease, or sublease of
2 any existing bridge, if the governing body of such city shall determine
3 by a vote of a majority of its members to dispense with such election or
4 vote of electors as to such question. If the proposition shall be carried
5 at the election, or if the governing body shall so determine to dispense
6 with such election, the tentative acceptance of the owners of such bridge
7 shall then become final and binding upon them and may be enforced in any
8 court of competent jurisdiction. Such purchase may also be made subject
9 to existing mortgages and the assumption of outstanding bonds. If
10 repairs, reconditioning, or reconstruction shall be necessary to place
11 any bridge so purchased or to be purchased in safe, efficient, or
12 convenient condition, the governing body of the city shall be empowered
13 to issue additional revenue bonds to provide funds for that purpose in an
14 amount not to exceed fifteen percent of the purchase price of such
15 bridge. Any proposition submitted to the electors shall be published on
16 three consecutive days in the official newspaper of the city to be
17 completed not less than ten days before the date of the election. If and
18 when the governing body of any such city shall determine to dispense with
19 such election or vote of the electors, or if a proposition shall have
20 been submitted to a vote of the electors thereof and carried at such
21 election, such governing body is hereby authorized and empowered to
22 exercise all power and authority reasonably necessary and incidental to
23 the exercise of the powers ~~herein~~ granted in this section.

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

26 14-1211 Within ninety days after a final condemnation award has been
27 made, the governing body of the city of the metropolitan class shall, if
28 it elects to proceed further, introduce an ordinance providing for the
29 submission to the electors of the city the question whether such award
30 shall be confirmed and the property be taken and bonds of the kind or
31 kinds determined by the governing body of the city, and stated upon the

1 ballot, shall be issued in the amount of the award. Such proposition
2 shall be submitted at an election held in compliance with subsection (3)
3 of section 32-559 ~~within ninety days after the ordinance becomes~~
4 ~~effective at a special election called for that purpose or at any general~~
5 ~~city or state election, and shall be carried if a majority of the~~
6 ~~electors voting thereon shall vote in favor thereof.~~ No election and no
7 vote of electors shall be required upon the question of acquiring by
8 condemnation any bridge or issuing revenue bonds as authorized by section
9 14-1217 for the acquisition by condemnation of any existing bridge, if
10 the governing body of such city shall determine by a vote of a majority
11 of its members to dispense with such election or vote of electors as to
12 such question.

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

15 14-1216 To finance any of the purposes or powers provided for in
16 sections 14-1201 to 14-1252, the governing body of any ~~such~~ city of the
17 metropolitan class shall in the first instance determine whether any
18 purchase, condemnation, or construction authorized by such ~~said~~ sections
19 shall be financed by bonds which are general obligations of the city and
20 which may also be supported by a lien or mortgage on the bridge itself or
21 upon the tolls to be derived therefrom, or both, or by revenue bonds as
22 provided for in section 14-1217 and which are charged solely against the
23 revenue to be derived from such bridge through the collection of tolls,
24 or part one kind of bonds and part the other. It shall not have authority
25 to purchase, condemn, nor construct any bridge nor to issue any bonds,
26 except the preliminary bonds specially authorized by section 14-1215,
27 until first authorized by the majority vote of the electors voting on
28 such proposition, which proposition shall indicate the method of
29 acquiring the bridge and the kind or kinds of bonds, at an election held
30 in compliance with subsection (3) of section 32-559. ~~No at a special~~
31 ~~election called for that purpose or at any general city or state~~

1 ~~election; Provided, no~~ election and no vote of electors shall be required
2 upon the question of acquiring or constructing any bridge or issuing
3 revenue bonds as authorized by section 14-1217, for the acquisition or
4 construction of any bridge located more than one mile from any existing
5 bridge, other than a railroad bridge, if the governing body of such city
6 shall determine by a vote of the majority of its members to dispense with
7 such election or vote of electors as to such question. This grant of
8 power to issue bonds is in addition to any other power which may now have
9 been or hereafter may be conferred upon such city, and shall be free from
10 the restrictions now imposed by the charter of the city upon the issuance
11 of bonds and incurring of indebtedness, and subject only to the
12 provisions of the Constitution of Nebraska. At such election the
13 proposition shall be separate as to the bonds for each bridge to be
14 acquired or constructed and the amount of bonds may be either a specific
15 amount equal to the estimated total cost of every nature plus not to
16 exceed twenty-five percent, or may be general and authorize the issuance
17 of bonds in such amount as may be found necessary from time to time to
18 complete the acquisition, construction, and equipment of the bridge and
19 all costs incident thereto, or may be part one and part the other. For
20 all purposes of financing, the total cost of any improvement authorized
21 by sections 14-1201 to 14-1252 may include every item of expense in
22 connection with the project, and among other items shall also include the
23 cost of acquiring every interest of every nature and of every person in
24 any existing bridge, the cost of constructing the superstructure,
25 roadway, and substructure of any bridge, the approaches and avenues or
26 rights-of-way of access thereto and necessary real estate in connection
27 therewith, toll houses and equipment thereof and of the bridge,
28 franchises, easements, rights, or damages incident to or consequent upon
29 the complete project expenses preliminary to construction, including
30 investigation and expenses incident thereto, and prior to and during
31 construction the proper traffic estimates, interest upon bonds, and all

1 such other expenses as after the beginning of operation would be properly
2 chargeable as cost of operation, maintenance, and repairs.

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

5 14-1251 Elections on propositions arising in connection with the
6 exercise of any of the powers granted by sections 14-1201 to 14-1252 may
7 be submitted by the governing body of the city of the metropolitan class
8 to the electors thereof at an election held in compliance with subsection
9 (3) of section 32-559 ~~any general, city or state election or at any~~
10 ~~special election called for that purpose~~, and any proposition shall be
11 carried if a majority of the electors voting thereon vote in favor
12 thereof. No bridge shall be finally or irrevocably acquired whether by
13 purchase or by condemnation, or by construction, until such action and
14 the necessary financing shall have been approved by a majority of the
15 electors voting on the proposition at an election held in compliance with
16 subsection (3) of section 32-559 ~~a general city or state election or at a~~
17 ~~special election called for that purpose~~, or shall have been approved by
18 the governing body of the city, as authorized by ~~said~~ sections 14-1201 to
19 14-1252. Two or more propositions or questions may be submitted at the
20 same election and on the same ballot ~~if provided~~ each is so presented
21 that the electors may vote separately upon each proposition. A vote of
22 the electors authorizing independent action shall be held to also
23 authorize joint action for the purpose so authorized but a vote on a
24 proposition of joint action shall not be held to authorize independent
25 action. The governing body of the city is hereby authorized to determine
26 what shall be included in the proposition to be stated in notices of
27 election and upon the ballots in its full discretion, except that any
28 proposition must indicate whether the bridge shall be acquired by the
29 purchase or by the condemnation of an existing bridge or by the
30 construction of a new bridge, and the kind of bonds to be issued to
31 finance the same, and the amount of such bonds may be set forth in any

1 manner authorized in ~~such said~~ sections.

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

4 14-2120 No franchise or permit for the use of streets, alleys, or
5 other public property within the metropolitan utilities district for the
6 laying of pipes in connection with a water or natural gas utility
7 designed for public or private service shall be granted except by the
8 board of directors, but no such franchise or permit shall be valid until
9 approved by a majority vote of the registered voters of the metropolitan
10 utilities district at an election held in compliance with subsection (3)
11 of section 32-559, a regular election, or a special election called for
12 such purpose, and of which due notice is given in the case of the
13 submission of a proposal to vote bonds. If the board of directors refuses
14 upon request to grant and submit to a vote of the registered voters of
15 the district such a franchise or permit, then upon the filing of a
16 petition with the board of ten percent or more of the registered voters
17 of the district requesting that the franchise or permit be submitted, it
18 shall be the duty of the board to submit such proposition at an election
19 held in compliance with subsection (3) of section 32-559 a general
20 election or a special election held for that purpose within sixty days of
21 the date of filing the petition, and if a majority of the votes cast upon
22 such proposition are in favor of granting such franchise or permit, the
23 franchise or permit shall be deemed to be granted.

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

26 16-216 A city of the first class may provide for the holding and
27 regulation of special elections, the return and canvass of votes cast
28 thereat, and pay the expenses of the same, except that if an election is
29 required for the question of issuing bonds, imposing or increasing a
30 property tax levy, or exceeding property tax levy limitations, the
31 election shall be held in compliance with subsection (3) of section

1 32-559.

2 Sec. 30. Section 16-676, Revised Statutes Cumulative Supplement,
3 2018, is amended to read:

4 16-676 Where the amount of money which would be raised by the tax
5 levy provided for in section 16-675 would be insufficient to establish or
6 pay for a system of waterworks, gas, electric, or other light works, or
7 heating or power system, the mayor and city council may borrow money and
8 pledge the property and credit of the city upon its negotiable bonds or
9 otherwise to an amount not exceeding two hundred and fifty thousand
10 dollars for the purpose of establishing, constructing, extending,
11 enlarging, or paying for, or maintaining the utilities named in this
12 section. No such bonds shall be issued by the city council until the
13 question of issuing the bonds shall have been approved at an election
14 held in compliance with subsection (3) of section 32-559 ~~submitted to the~~
15 ~~electors of the city at an election held for such purpose~~, notice of
16 which shall have been given by publication once each week for three
17 successive weeks prior thereto in a legal newspaper in or of general
18 circulation in such city, and a majority of the electors voting upon the
19 proposition shall have voted in favor of issuing such bonds. However, no
20 election shall be called until a petition signed by at least fifty
21 resident property owners shall be presented to the mayor and city council
22 asking that an election be called for the purpose specified in this
23 section.

24 Sec. 31. Section 16-695, Revised Statutes Cumulative Supplement,
25 2018, is amended to read:

26 16-695 The mayor and city council of any city of the first class are
27 hereby authorized to acquire by purchase or otherwise and hold in the
28 name of the city, lands, lots, or grounds within or without the limits of
29 the city to be used and improved for parks, parkways, or boulevards. To
30 pay for and improve such lands, lots, or grounds, the mayor and city
31 council are authorized to issue bonds for such purposes, except that no

1 such bonds shall be issued until the question of issuing such bonds shall
2 have been submitted to the electors of the city, at an election held in
3 compliance with subsection (3) of section 32-559 ~~a general election~~
4 ~~therein, or at a special election appointed and called by the mayor and~~
5 ~~city council for such purposes,~~ and a majority of electors voting at such
6 election shall have voted in favor of issuing the bonds. Notice of such
7 election shall be given by publication once each week for three
8 successive weeks prior thereto in a legal newspaper in or of general
9 circulation in such city. Such bonds shall be payable in not to exceed
10 twenty years from the date of issuance thereof, and shall bear interest
11 payable annually or semiannually, with interest coupons attached to the
12 bonds. The mayor and city council may at their discretion construct in
13 any park a swimming pool, stadium, or other facilities for public use and
14 recreation and pay for such facilities out of the proceeds of such bonds.

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

17 16-697.02 (1) The mayor and city council of any city of the first
18 class shall have power to borrow money and pledge the property and credit
19 of the city upon its negotiable bonds or otherwise, for the purpose of
20 purchasing and improving land for parks, recreational facilities, and
21 public grounds, authority therefor having first been obtained by a
22 majority vote of the qualified electors of the city voting on such
23 question at an election held in compliance with subsection (3) of section
24 32-559 ~~any general city election of such city or at an election called~~
25 ~~for that purpose, upon a proposition or propositions submitted in the~~
26 ~~manner provided by law for the submission of propositions to aid in the~~
27 ~~construction of railroads and other works of internal improvement.~~

28 (2) The mayor and city council shall identify the specific type of
29 security pledge securing any financing or bond issue in the proposition
30 to borrow money and pledge the property and credit of the city upon its
31 negotiable bonds or otherwise for the purposes described in subsection

1 (1) of this section. The proposition with language identifying the
2 specific type of security pledged to be used shall be placed on the
3 ballot to be voted on at such election by the qualified electors of the
4 city.

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

13 Sec. 33. Section 16-6,101, Revised Statutes Cumulative Supplement,
14 2018, is amended to read:

15 16-6,101 Supplemental to any existing law on the subject and in lieu
16 of the issuance of general obligation bonds, or the levying of taxes upon
17 property, as by law provided, any city of the first class may construct,
18 purchase, or otherwise acquire a waterworks plant or a water system, or a
19 gas plant or a gas system, including a natural or bottled gas plant, gas
20 distribution system, or gas pipelines, either within or without the
21 corporate limits of such city, and real and personal property needed or
22 useful in connection therewith, and pay the cost thereof by pledging and
23 hypothecating the revenue and earnings of any waterworks plant or water
24 system, or a gas plant or a gas system, including a natural or bottled
25 gas plant, gas distribution system, or gas pipelines, owned or to be
26 owned by such city. In the exercise of the authority granted in this
27 section, any city may issue and sell revenue bonds or debentures and
28 enter into such contracts in connection therewith as may be proper and
29 necessary. Such revenue bonds or debentures shall be a lien only upon the
30 revenue and earnings of the waterworks plant or water system, or a gas
31 plant or a gas system, including a natural or bottled gas plant, gas

1 distribution system, or gas pipelines, owned or to be owned by such city.
2 No such city shall pledge or hypothecate the revenue and earnings of any
3 waterworks plant or water system, or a gas plant or a gas system,
4 including a natural or bottled gas plant, gas distribution system, or gas
5 pipelines, nor issue revenue bonds or debentures, as authorized in this
6 section, until the proposition relating thereto has been submitted ~~in the~~
7 ~~usual manner~~ to the qualified voters of such city at an election held in
8 compliance with subsection (3) of section 32-559 a general or special
9 ~~election~~ and approved by a majority of the electors voting on the
10 proposition submitted. Such proposition shall be submitted ~~whenever~~
11 ~~requested, within thirty days~~ after a sufficient petition signed by the
12 qualified voters of such city, equal in number to twenty percent of the
13 vote cast at the last general municipal election held therein, shall be
14 filed with the city clerk. Three weeks' notice of the submission of the
15 proposition shall be given by publication in a legal newspaper in or of
16 general circulation in such city. The requirement for a vote of the
17 electors, however, shall not apply when such city seeks to pledge or
18 hypothecate such revenue or earnings or issues revenue bonds or
19 debentures solely for the maintenance, extension, or enlargement of any
20 waterworks plant or water system, or a gas plant or a gas system,
21 including a natural or bottled gas plant, gas distribution system, or gas
22 pipelines, owned by such city.

23 Sec. 34. Section 16-806, Revised Statutes Cumulative Supplement,
24 2018, is amended to read:

25 16-806 The mayor and city council of a city of the first class may
26 adopt by ordinance the proposition to make such purchase or to erect such
27 facility or facilities as set forth in section 16-802, and before the
28 purchase can be made or facility created, the city council shall publish
29 in a legal newspaper in or of general circulation in the city the
30 location of the proposed offstreet motor vehicle parking facility or
31 facilities, the proposed cost, and the total amount of the bonds to be

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

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

18 17-527 Cities of the second class and villages shall have power to
19 prescribe the manner of conducting all municipal elections and the return
20 of such elections and for holding special elections for any purpose
21 provided by law, except that if an election is required for the question
22 of issuing bonds, imposing or increasing a property tax levy, or
23 exceeding property tax levy limitations, the election shall be held in
24 compliance with subsection (3) of section 32-559.

25 Sec. 36. Section 17-903, Revised Statutes Cumulative Supplement,
26 2018, is amended to read:

27 17-903 Before any city of the second class or village shall make any
28 contract with any person or corporation within or without such city or
29 village for the furnishing of electricity, power, steam, or other product
30 to such city or village, or any such municipal plant within such city or
31 village, the question shall be submitted to the electors voting at any

1 regular general ~~or special~~ election upon the proposition. Such city of
2 the second class or village may, by a majority vote at such election,
3 vote bonds or taxes for the purpose of defraying the cost of such
4 transmission line and connection with any person, firm, corporation, or
5 other city or village with which it may enter into a contract for the
6 purchasing of electricity, power, steam, or other product. The question
7 of issuing bonds for any of the purposes provided in this section shall
8 be submitted to the electors at an election held in compliance with
9 subsection (3) of section 32-559 ~~an election held for that purpose~~, after
10 not less than twenty days' notice thereof shall have been given by
11 publication in a legal newspaper in or of general circulation in such
12 municipality. Such bonds may be issued only when a majority of the
13 electors voting on the question favor their issuance. Such bonds shall
14 bear interest, payable annually or semiannually, and shall be payable any
15 time the municipality may determine at the time of their issuance, but in
16 not more than twenty years after their issuance. The city council or
17 village board of trustees shall levy annually a sufficient tax to
18 maintain, operate, and extend any system or plant and to provide for the
19 payment of the interest on, and the principal of, any bonds that may have
20 been issued as provided in this section. If no tax or issuance of bonds
21 is required, any city of the second class or village may by resolution of
22 the city council or village board of trustees contract for the furnishing
23 of electricity at retail to such city or village, or to any electric
24 plant within such city or village, with any public power district, or an
25 electric cooperative which cooperative has an approved retail service
26 area adjoining such city or village.

27 Sec. 37. Section 17-905, Revised Statutes Cumulative Supplement,
28 2018, is amended to read:

29 17-905 Supplemental to any existing law on the subject and in lieu
30 of the issuance of general obligation bonds, or the levying of taxes upon
31 property, as by law provided, any city of the second class or any village

1 may construct, purchase, or otherwise acquire a waterworks plant or a
2 water system, or a gas plant or a gas system, including a natural or
3 bottled gas plant, gas distribution system, or gas pipelines, either
4 within or without the corporate limits of the city or village, and real
5 and personal property needed or useful in connection therewith, and pay
6 the cost thereof by pledging and hypothecating the revenue and earnings
7 of any waterworks plant or water system, or gas plant or gas system,
8 including a natural or bottled gas plant, gas distribution system, or gas
9 pipelines, owned or to be owned by the city or village. In the exercise
10 of the authority granted in this section, the city or village may issue
11 and sell revenue bonds or debentures and enter into such contracts in
12 connection therewith as may be proper and necessary. Such revenue bonds
13 or debentures shall be a lien only upon the revenue and earnings of the
14 waterworks plant or water system, gas plant or gas system, including a
15 natural or bottled gas plant, gas distribution system, or gas pipelines,
16 owned or to be owned by the city or village. No such city or village
17 shall pledge or hypothecate the revenue and earnings of any waterworks
18 plant or water system, or gas plant or gas system, including a natural or
19 bottled gas plant, gas distribution system or gas pipelines, nor issue
20 revenue bonds or debentures, as authorized in this section, until the
21 proposition relating thereto has been submitted ~~in the usual manner~~ to
22 the qualified voters of such city or village at an election held in
23 compliance with subsection (3) of section 32-559 ~~a general or special~~
24 ~~election~~ and approved by a majority of the electors voting on the
25 proposition submitted. Such proposition shall be submitted, ~~whenever~~
26 ~~requested, within thirty days~~ after a sufficient petition signed by the
27 qualified voters of such city or village equal in number to twenty
28 percent of the vote cast at the last general municipal election held in
29 such city or village is filed with the city clerk or village clerk, as
30 the case may be. Three weeks' notice of the submission of the proposition
31 shall be given by publication in a legal newspaper in or of general

1 circulation in such city or village. The requirement for a vote of the
2 electors shall not apply when such city or village seeks to pledge or
3 hypothecate such revenue or earnings or issue revenue bonds or debentures
4 solely for the maintenance, extension, or enlargement of any waterworks
5 plant or water system, or any gas plant or any gas system, including a
6 natural or bottled gas plant, a gas distribution system, or gas
7 pipelines, owned by such city or village.

8 Sec. 38. Section 17-908, Revised Statutes Cumulative Supplement,
9 2018, is amended to read:

10 17-908 Before any city of the second class or village makes any
11 contract with any person or corporation relating in any manner whatever
12 to the erection of a proposed power plant, electric or other light works
13 as provided in section 17-906, the question as to whether such power
14 plant, electric or other light works shall be erected shall be duly
15 submitted to the electors voting at an election held in compliance with
16 subsection (3) of section 32-559 ~~any regular or special election~~ upon the
17 proposition, and such city of the second class or village may by a
18 majority of the votes cast at such election vote bonds in an amount not
19 in excess of seven percent of the taxable valuation of such city or
20 village for the purpose of defraying the cost of such plant. The question
21 of issuing such bonds shall be submitted to the electors ~~at an election~~
22 ~~held for that purpose~~ after not less than thirty days' notice thereof has
23 been given by publication in a legal newspaper in or of general
24 circulation in such city or village. Such bonds shall bear interest,
25 payable annually or semiannually, and shall be payable any time the city
26 or village may determine at the time of their issuance but in not more
27 than twenty years after their issuance. The city or village shall have
28 the option of paying any or all of such bonds at any time after five
29 years from their date.

30 Sec. 39. Section 17-939, Revised Statutes Cumulative Supplement,
31 2018, is amended to read:

1 17-939 The mayor and city council of any city of the second class or
2 the village board of trustees of any village is hereby authorized to
3 issue bonds in a sum not exceeding ten thousand dollars for the purpose
4 of acquiring title by purchase or by virtue of eminent domain to land
5 used for cemetery purposes and that may be acquired for any necessary
6 addition to any existing cemetery. No such bonds shall be issued until
7 the question of issuing the same shall be submitted to the electors of
8 any such city or village at an election held in compliance with
9 subsection (3) of section 32-559 ~~a general election thereof, or at a~~
10 ~~special election called for the purpose of submitting the proposition of~~
11 ~~issuing such bonds,~~ and unless at such election a majority of the
12 electors voting on the proposition shall have voted in favor of issuing
13 such bonds. Such bonds shall be payable in not exceeding ten years from
14 date and shall bear interest payable annually or semiannually. Notice of
15 such election shall be given by publication in a legal newspaper in or of
16 general circulation in the city or village for three successive weeks,
17 the final publication to be not more than ten days prior to the date of
18 such election. The election shall be governed by the Election Act.

19 Sec. 40. Section 17-950, Revised Statutes Cumulative Supplement,
20 2018, is amended to read:

21 17-950 The mayor and city council of any city of the second class or
22 the village board of trustees of any village are hereby authorized to
23 issue bonds for the purpose of acquiring title to real estate, as
24 contemplated by sections 17-948 and 17-949, and for the purpose of
25 improving, equipping, and furnishing such real estate as parks and
26 recreational grounds and for the purpose of building swimming pools and
27 dams. No such bonds shall be issued until the question of issuing the
28 same shall have been submitted to the electors of such city or village at
29 an election held in compliance with subsection (3) of section 32-559 ~~a~~
30 ~~general election therein, or at a special election called for the purpose~~
31 ~~of submitting a proposition to issue such bonds,~~ and unless at such

1 election a majority of the electors voting on such proposition shall have
2 voted in favor of issuing such bonds. The question of bond issues in such
3 cities and villages, when defeated, shall not be resubmitted in substance
4 for a period of six months from and after the date of such election. Such
5 bonds shall be payable in not exceeding twenty years from their date and
6 shall bear interest payable annually or semiannually.

7 Sec. 41. Section 17-954, Revised Statutes Cumulative Supplement,
8 2018, is amended to read:

9 17-954 The mayor and city council of a city of the second class or
10 the chairperson and village board of trustees adopting the proposition to
11 make a purchase or erect a building or buildings for the purposes set
12 forth in section 17-953 shall have the power to borrow money and pledge
13 the property and credit of the city or village upon its negotiable bonds.
14 No such bonds shall be issued until after the same have been authorized
15 by a majority vote of the electors voting on the proposition of their
16 issuance, at an election held in compliance with subsection (3) of
17 section 32-559 ~~a general municipal election or at a special election~~
18 ~~called for the submission of such proposition.~~ The question of such
19 purchase or erection of such a building or buildings, as set forth in
20 section 17-953, and the question of the issuance of the negotiable bonds
21 referred to in this section may be submitted as one question at the a
22 ~~general municipal or special~~ election if so ordered by resolution or
23 ordinance. Notice of the time and place of such election shall be given
24 by publication in a legal newspaper in or of general circulation in such
25 city or village three successive weeks immediately prior thereto. No such
26 election for the issuance of such bonds shall be called until a petition
27 for the election signed by at least ten percent of the legal voters of
28 such city or village has been presented to the city council or to the
29 village board of trustees. The number of voters voting at the last
30 regular municipal election prior to the presenting of such petition shall
31 be deemed the number of votes in such city or village for the purpose of

1 determining the sufficiency of such petition. The question of bond issues
2 for such purpose in such cities or villages when defeated shall not be
3 resubmitted for six months from and after the date of such election. When
4 the building to be constructed is to be used by the State of Nebraska or
5 its agency or agencies under a lease authorized by Chapter 72, article
6 14, or the building is to be leased by any other political or
7 governmental subdivision of the State of Nebraska, when the combined area
8 of the building to be leased by the state or its agency or agencies and
9 the political or governmental subdivision of the State of Nebraska is
10 more than fifty percent of the area of the building, and when such sum
11 does not exceed two million dollars, then no such vote of the electors
12 will be required.

13 Sec. 42. Section 17-963, Revised Statutes Cumulative Supplement,
14 2018, is amended to read:

15 17-963 (1) The mayor and city council of a city of the second class
16 or the chairperson and village board of trustees of a village adopting
17 the proposition to accept a gift or devise, make such purchase, erect
18 such building or buildings, or maintain, manage, improve, remodel, equip,
19 and operate a facility under section 17-961 shall have the power to
20 borrow money and pledge the property and credit of the city or village
21 upon its municipal bonds, or otherwise, for such purpose or purposes,
22 except that no such bonds shall be issued until after the same have been
23 authorized by a majority vote of the electors voting on the proposition
24 of their issuance at an election held in compliance with subsection (3)
25 of section 32-559 a general municipal election or at a special election
26 called for the submission of such proposition.

27 (2) The bonds shall be payable in not to exceed twenty years from
28 date and shall bear interest payable annually or semiannually. Notice of
29 the time and place of the election shall be given by publication three
30 successive weeks prior to such election in a legal newspaper in or of
31 general circulation in such city or village.

1 (3) No election shall be called until a petition for the election,
2 signed by at least ten percent of the legal voters of such city or
3 village, has been presented to the city council or to the village board
4 of trustees. The number of voters of the city or village voting for the
5 office of Governor at the last general election prior to the presenting
6 of such petition shall be deemed the number of voters in the city or
7 village for the purpose of determining the sufficiency of such a
8 petition. If such a bond issue in such a city or village is defeated, the
9 proposition of issuing bonds for such a purpose shall not be resubmitted
10 to the voters therein within a period of six months from and after the
11 date of such election.

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

14 18-412 Supplemental to any existing law on the subject, and in lieu
15 of the issuance of general obligation bonds, or the levy of taxes upon
16 property, as by law provided, any city or village within the State of
17 Nebraska may construct, purchase, or otherwise acquire, maintain, extend,
18 or enlarge, an electric light and power plant, distribution system, and
19 transmission lines, and real and personal property needed or useful in
20 connection therewith, and pay the cost thereof by pledging and
21 hypothecating the revenue and earnings of any electric light and power
22 plant, distribution system, and transmission lines, owned or to be owned
23 by such city or village. In the exercise of the authority granted in this
24 section, any such city or village may issue and sell revenue bonds or
25 debentures and enter into such contracts in connection therewith as may
26 be proper and necessary. Such revenue bonds or debentures shall be a lien
27 only upon the revenue and earnings of the electric light and power plant,
28 distribution system, and transmission lines owned or to be owned by such
29 city or village. No revenue bonds shall be issued until thirty days'
30 notice of the proposition relating thereto shall have been given by the
31 governing body by publication once each week for three successive weeks

1 in some legal newspaper published and of general circulation in such city
2 or village, or if no such newspaper is published therein, then by posting
3 in five or more public places therein. If, within thirty days after the
4 last publication of such notice or posting thereof, a referendum petition
5 signed by qualified electors of such city or village equal in number to
6 at least twenty percent of the vote cast at the last general municipal
7 election held therein shall be filed with the municipal clerk, such bonds
8 shall not be issued until the issuance thereof has been approved by a
9 vote of the electors of such municipality at an election held in
10 compliance with subsection (3) of section 32-559 ~~any general or special~~
11 ~~municipal election~~. If a majority of the voters voting on the issue vote
12 against issuing such bonds, the bonds shall not be issued. If no such
13 petitions are filed, the bonds shall be issued at the expiration of such
14 thirty-day period. No publication of notice shall be required when
15 revenue bonds are issued solely for the maintenance, extension or
16 enlargement of any electric generating plant, distribution system or
17 transmission lines owned by such city or village. The provisions of this
18 section shall not restrict or limit the power or authority in the
19 issuance of any such revenue bonds, as authorized by any home rule
20 charter duly adopted by the electors or any city pursuant to the
21 Constitution of the State of Nebraska.

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

24 18-506.01 Revenue bonds, authorized by section 18-502, may be issued
25 by ordinance duly passed by the mayor and city council of any city or the
26 board of trustees of any village without any other authority. General
27 obligation bonds, authorized by section 18-506, may be issued only after
28 the question of their issuance shall have been submitted to the electors
29 of the city or village at an election held in compliance with subsection
30 (3) of section 32-559 ~~a general or special election~~, of which three
31 weeks' notice thereof has been published in a legal newspaper published

1 in or of general circulation in such city or village, and more than a
2 majority of the electors voting at the election have voted in favor of
3 the issuance of the bonds.

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

6 18-623 The governing body of any ~~such~~ city or village shall, after
7 agreeing with such railroad company or companies as provided in section
8 18-618 or after an order, other than one of dismissal, of the governing
9 body, sitting as a board of equalization as provided in sections 18-620
10 to 18-622, at an election held in compliance with subsection (3) of
11 section 32-559 ~~the next general election or at a special election called~~
12 ~~for the purpose~~, submit to the electors of the ~~said~~ city or village the
13 question of whether such ~~village or city~~ or village and the said railroad
14 company or companies shall construct and maintain a viaduct or subway in
15 accordance with any agreement made or in accordance with the order of the
16 governing body of such city or village, and whether such city or village
17 shall have the power to levy taxes or borrow money and pledge the
18 property and credit of the said city or village upon its negotiable bonds
19 to pay its proportion of all costs connected therewith. The ballot shall
20 contain concise statements, to be prepared by the city attorney, of the
21 original ordinance declaring the necessity and, if the said structure is
22 to be constructed under the provisions of any agreement, a concise
23 statement of the provisions of the agreement or, if it is to be
24 constructed by virtue of an order of the governing body, a concise
25 statement of the said order, and in any instance a statement of the
26 estimated amount of the costs of the construction and maintenance of the
27 ~~said~~ structure, including the cost of acquisition of or damage to
28 property to be borne by the said city or village and the method by which
29 the said share of such costs of such city or village is to be obtained.
30 The city or village may, at its option, proceed with the said election
31 notwithstanding the pendency of any appeal of any railroad company as

1 hereinbefore provided.

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

4 18-1502 For the purpose of acquiring and improving an aviation field
5 as authorized in section 18-1501, any city or village may issue and sell
6 bonds of such city or village to be designated aviation field bonds to
7 provide the necessary funds therefor in an amount not to exceed seven-
8 tenths of one percent of the taxable valuation of all the taxable
9 property in such city or village. Such bonds shall become due in not to
10 exceed twenty years from the date of issuance and shall draw interest
11 payable semiannually or annually. Such bonds may not be sold for less
12 than par and in no case without the proposition of issuing the same
13 having first been submitted to the legal electors of such city or village
14 at an election held in compliance with subsection (3) of section 32-559 a
15 ~~general or special election held therein~~ and a majority of the votes cast
16 upon the question of issuing the bonds being in favor thereof. The
17 authority to sell such bonds shall not be limited by any other or special
18 provision of law found elsewhere outside of sections 18-1501 to 18-1509.

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

21 18-1503 For the purpose of acquiring and improving the aviation
22 field, the city or village may, in lieu of issuing and selling bonds,
23 levy an annual tax of not to exceed seven cents on each one hundred
24 dollars upon the taxable value of all the taxable property within the
25 corporate limits of such city or village, which tax shall not be levied
26 or collected until the proposition of levying the same has first been
27 submitted to the legal electors of such city or village at an election
28 held in compliance with subsection (3) of section 32-559 a~~general or~~
29 ~~special election held therein~~ and the majority of votes cast upon the
30 question of levying such tax are in favor thereof. Such levy shall be
31 authorized for a term not exceeding ten years, and the proposition

1 submitted to the electors shall specify the number of years for which it
2 is proposed to levy such tax. If funds for such purposes are raised by
3 the levy of tax, no part of the funds so accruing shall be used for any
4 other purpose.

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

7 18-2706 Election shall mean any general election, primary election,
8 or special election called by the city as provided by law except as
9 otherwise provided in subsection (1) of section 18-2713.

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

12 18-2713 (1) Before adopting an economic development program, a city
13 shall submit the question of its adoption to the registered voters at an
14 election held in compliance with subsection (3) of section 32-559. The
15 governing body of the city shall order the submission of the question by
16 filing a certified copy of the resolution proposing the economic
17 development program with the election commissioner or county clerk as
18 required in subsection (3) of section 32-559 ~~not later than fifty days~~
19 ~~prior to a special election or a municipal primary or general election~~
20 ~~which is not held at the statewide primary or general election or not~~
21 ~~later than March 1 prior to a statewide primary election or September 1~~
22 ~~prior to a statewide general election.~~ The governing body of the city may
23 determine not to submit the question at a particular election and order
24 the removal of the question from the ballot by filing a certified copy of
25 the resolution approving removing the question with the election
26 commissioner or county clerk not later than March 1 prior to a statewide
27 primary election or September 1 prior to a statewide general election.

28 (2) The question on the ballot shall briefly set out the terms,
29 conditions, and goals of the proposed economic development program,
30 including the length of time during which the program will be in
31 existence, the year or years within which the funds from local sources of

1 revenue are to be collected, the source or sources from which the funds
2 are to be collected, the total amount to be collected for the program
3 from local sources of revenue, and whether the city proposes to issue
4 bonds pursuant to the Local Option Municipal Economic Development Act to
5 provide funds to carry out the economic development program. The ballot
6 question shall also specify whether additional funds from other noncity
7 sources will be sought beyond those derived from local sources of
8 revenue. In addition to all other information, if the funds are to be
9 derived from the city's property tax, the ballot question shall state the
10 present annual cost of the economic development program per ten thousand
11 dollars of assessed valuation based upon the most recent valuation of the
12 city certified to the Property Tax Administrator pursuant to section
13 77-1613.01. The ballot question shall state: "Shall the city of (name of
14 the city) establish an economic development program as described here by
15 appropriating annually from local sources of revenue \$..... for
16 years?". If the only city revenue source for the proposed economic
17 development program is a local option sales tax that has not yet been
18 approved at an election, the ballot question specifications in this
19 section may be repeated in the sales tax ballot question.

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

30 Sec. 50. Section 19-1307, Revised Statutes Supplement, 2019, is
31 amended to read:

1 19-1307 If the electors of a city or village, equal in number to
2 forty percent of the electors of such city or village voting at the last
3 preceding general municipal election, file written objections to proposed
4 issuance of combined revenue bonds pursuant to section 19-1305 with the
5 city clerk or village clerk within twenty days after the first
6 publication of the notice given pursuant to section 19-1306, the city
7 council or village board of trustees shall submit such proposition of
8 issuing such bonds to the electors of such city or village at an election
9 held in compliance with subsection (3) of section 32-559 ~~a special~~
10 ~~election called for that purpose or at a general city or village~~
11 ~~election~~, notice of which shall be given by publication in a legal
12 newspaper published in or of general circulation in such city or village
13 three consecutive weeks. If a majority of the qualified electors of such
14 city or village, voting upon the proposition, vote in favor of issuing
15 such bonds, the city council or village board of trustees may issue and
16 sell such combined revenue bonds and pledge, for the payment of same, the
17 revenue and earnings of the public utilities owned and operated by the
18 city or village, as proposed in such notice, and enter into such
19 contracts in connection therewith as may be necessary or proper. Such
20 bonds shall draw interest from and after the date of the issuance
21 thereof. In the event the electors fail to approve the proposition by
22 such majority vote, such proposition shall not be again submitted to the
23 electors for their consideration until one year has elapsed from the date
24 of such election.

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

27 23-120 (1) The county board shall acquire, purchase, construct,
28 renovate, remodel, furnish, equip, add to, improve, or provide a suitable
29 courthouse, jail, and other county buildings and a site or sites therefor
30 and for such purposes borrow money and issue the bonds of the county to
31 pay for the same. Agreements entered into under section 25-412.03 shall

1 be deemed to be in compliance with this section. The board shall keep
2 such buildings in repair and provide suitable rooms and offices for the
3 accommodation of the several courts of record, Nebraska Workers'
4 Compensation Court or any judge thereof, Commissioner of Labor for the
5 conduct and operation of the state free employment service, county board,
6 county clerk, county treasurer, county sheriff, clerk of the district
7 court, county surveyor, county agricultural agent, and county attorney if
8 the county attorney holds his or her office at the county seat and shall
9 provide suitable furniture and equipment therefor. All such courts which
10 desire such accommodation shall be suitably housed in the courthouse.

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

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

31 (b) If a county on the day it first initiates a project for any of

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

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

24 23-125 Whenever the county board deems it necessary to assess taxes
25 the aggregate of which exceeds the rate of fifty cents on every one
26 hundred dollars of the taxable value of all the taxable property in such
27 county, the county board may, by an order entered of record, set forth
28 substantially the amount of such excess required and the purpose for
29 which the same will be required, and if for the payment of interest,
30 principal, or both upon bonds, such order shall in a general way
31 designate the bonds and specify the number of years such excess must be

1 levied and provide for the submission of the question of assessing the
2 additional rate required to a vote of the people of the county at an
3 election held in compliance with subsection (3) of section 32-559 the
4 ~~next election for county officers after the adoption of the resolution or~~
5 ~~at a special election ordered by the county board for that purpose.~~ If
6 the proposition for such additional tax is carried, the same shall be
7 paid in money and in no other manner. The additional tax shall not have a
8 duration greater than five years, except that such five-year limitation
9 shall not apply to any additional tax approved by the voters of the
10 county for payment of principal and interest on bonded indebtedness. The
11 additional tax is excluded from the limitation in section 77-3442 as
12 provided by section 77-3444.

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

15 23-128 The election for approval of the tax shall be held in
16 compliance with subsection (3) of section 32-559 ~~At the time specified in~~
17 ~~such notice a vote of the qualified electors shall be taken in each~~
18 ~~precinct at the place designated in such notice. The votes shall be~~
19 ~~received, and returns thereof made, and the same shall be canvassed by~~
20 ~~the same officers and in the same manner as required at each general~~
21 ~~election.~~

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

24 23-397 The county board of any county may issue and sell the general
25 obligation bonds of such county in such amount as the county board may
26 deem advisable for paying the costs of constructing, improving,
27 reconstructing, and repairing bridges and bridge-related ~~bridge-related~~
28 roadway improvements upon public roads within or adjacent to such county.
29 Such bonds shall bear interest at a rate or rates set by the county board
30 and shall mature at such time or times as shall be set by the county
31 board. No such bonds shall be issued until a proposition for their

1 issuance shall have been submitted to the voters of such county at an
2 election held in compliance with subsection (3) of section 32-559 a
3 ~~general or special election called for such purpose~~ and approved by a
4 majority of the voters voting at such election. Such election may be
5 called either by resolution of the county board or upon a petition
6 submitted to the county board calling for an election. Such petition
7 shall be signed by the legal voters of the county equal in number to ten
8 percent of the number of votes cast in the county for the office of
9 Governor at the most recent election at which the Governor was elected.
10 Notice of any such election shall be given in the manner required for
11 county election notices in section 23-126.

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

14 23-501 Whenever it is deemed necessary to erect a courthouse, jail,
15 or other public county buildings in any county in this state, the county
16 board may and, upon petition of not less than one-fourth of the
17 registered voters of the county as shown by the list of registered voters
18 of the last previous general election, shall submit to the people of the
19 county to be voted upon at an election held in compliance with subsection
20 (3) of section 32-559 a general election or at a special election called
21 ~~by the county board for that purpose~~ a proposition to vote a special
22 annual tax for that purpose of not to exceed three and five-tenths cents
23 on each one hundred dollars upon the taxable value of all the taxable
24 property in such county for a term of not to exceed five years. The
25 special annual tax is excluded from the limitation in section 77-3442 as
26 provided by section 77-3444.

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

29 23-3501 (1) The county board in any county in this state having
30 three thousand six hundred inhabitants or more or in which the taxable
31 value of the taxable property is twenty-eight million six hundred

1 thousand dollars or more may issue and sell bonds of such county in such
2 an amount as the county board may deem advisable for the construction,
3 acquisition, or replacement of a hospital, including any clinic of such
4 hospital, a nursing facility, an assisted-living facility, a home health
5 agency, a mental health clinic, a clinic or facility to combat
6 developmental disabilities, a public health center, a medical complex,
7 multiunit housing, or a similar facility required to protect the health
8 and welfare of the people and to initially equip and acquire property
9 deemed necessary for operation of such facility. Such bonds shall bear
10 interest at a rate set by the county board.

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

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

24 23-3508 (1) The county board in counties in this state in which a
25 facility has been established as provided in section 23-3501 may, by a
26 majority vote of the board, issue and sell bonds of the county in such
27 sums as the county board may deem advisable to defray the cost of
28 improvements or additions thereto, equipment, and other property deemed
29 necessary for operation of the facility.

30 (2) Such bonds shall (a) be payable in not to exceed thirty years
31 after the date of issuance, (b) bear interest payable annually or

1 semiannually, and (c) contain an option to the county to pay all or any
2 part thereof at any time after five years after the date of issuance.
3 When such bonds have been issued under this section or section 23-3501,
4 the county board shall cause to be levied and collected annually a tax
5 upon all of the taxable property of such county sufficient to pay the
6 interest and principal of the bonds as the interest and principal become
7 due and payable. If the county board deems it appropriate, the county
8 board may submit to the electors of such county at an election held in
9 compliance with subsection (3) of section 32-559 ~~a general or special~~
10 ~~election~~ the question of whether to exceed the tax limitation set forth
11 in Article VIII, section 5, of the Constitution of Nebraska or any other
12 applicable statutory levy limitation.

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

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

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

21 23-3513 (1) Any city or village may make a gift of money or
22 property, including equipment, to the county in which such city or
23 village is situated to aid and assist in the acquisition, construction,
24 or maintenance of such facility or facilities as provided by section
25 23-3501, to a nonprofit corporation which will provide or is providing
26 hospital facilities within such city or village, or to a hospital
27 district established pursuant to section 23-3529 and in which such city
28 or village is located. Any such gift shall be approved by three-fourths
29 of all the members elected to the city council of the city or board of
30 trustees of the village making such gift. In order to enable any such
31 city or village to make such gift of money to such county, the city or

1 village shall be empowered and authorized to borrow money, pledge the
2 property and credit of the city or village, and issue its bonds to obtain
3 money therefor in an amount not to exceed three and one-half percent of
4 the taxable valuation of such city or village. No such bonds shall be
5 issued until after the bonds have been authorized by a majority vote of
6 the electors voting on the proposition of their issuance at an election
7 held in compliance with subsection (3) of section 32-559 ~~a general~~
8 ~~municipal election or at a special election called for the submission of~~
9 ~~such proposition.~~

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

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

25 23-3515 Any two or more adjoining counties having a combined
26 population of thirty-six hundred inhabitants or more or having a combined
27 taxable value of the taxable property of twenty-eight million six hundred
28 thousand dollars or more may, upon resolution of the county board of each
29 county, issue their joint bonds in the amount, for the purposes, and upon
30 the conditions provided in section 23-3501. No bonds shall be issued
31 until the question of their issuance has been submitted to the voters of

1 each county at an election held in compliance with subsection (3) of
2 section 32-559 ~~a general election or at a special election called for~~
3 ~~such purpose~~. The issuance of such bonds shall be approved by a majority
4 vote of the electors voting on such question in each county, which
5 election may be called either by resolution of the county boards or upon
6 a petition submitted to the county boards calling for the same signed by
7 the legal voters of each county equal in number to ten percent of the
8 number of votes cast in each county for the office of Governor at the
9 last general election.

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

12 23-3552 (1) The board of directors may, after the adoption of the
13 budget statement, levy and collect an annual tax which the district
14 requires under the adopted budget statement to be received from taxation
15 for the ensuing fiscal year not to exceed three and five-tenths cents on
16 each one hundred dollars of the taxable value of the taxable property
17 within such district. On and after July 1, 1998, the tax levy provided in
18 this subsection is subject to section 77-3443.

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

1 three successive weeks immediately preceding such election.

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

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

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

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

29 23-3555 No bonds shall be issued under ~~the provisions of~~ sections
30 23-3554 to 23-3572 until the question has been submitted to the qualified
31 electors of the district, and a majority of all the qualified electors

1 voting on the question shall have voted in favor of issuing the same, at
2 an election held in compliance with subsection (3) of section 32-559 a
3 ~~special election called for that purpose~~, upon notice given by the board
4 of directors at least twenty days prior to such election.

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

7 23-3616 For the purpose of owning, operating, constructing,
8 maintaining, and equipping a sewerage disposal system and plant or plants
9 as authorized by the County Industrial Sewer Construction Act or
10 improving or extending an existing system, a county may make a special
11 levy known as the sewer tax levy not to exceed three and five-tenths
12 cents on each one hundred dollars upon the actual value of all the
13 taxable property within any such county subject to section 77-3443. Any
14 levy exceeding such amount for the purposes of such act shall be
15 submitted for approval to the registered voters of the county at an
16 election held in compliance with subsection (3) of section 32-559 a
17 ~~general election or special election called for such purpose~~. The
18 proceeds of such levy shall be used only for the purposes enumerated in
19 this section and for no other purpose.

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

22 23-3621 Revenue bonds authorized by section 23-3617 may be issued by
23 resolution duly passed by the governing body of the county without any
24 other authority. General obligation bonds authorized by section 23-3620
25 may be issued by resolution duly adopted by the county board without any
26 other authority, unless the proposed sewer tax levy authorized by section
27 23-3616 exceeds three and five-tenths cents on each one hundred dollars
28 of actual value, in which case the bonds may be issued only after (1) the
29 question of their issuance has been submitted to the registered voters of
30 the county at an election held in compliance with subsection (3) of
31 section 32-559 a general or special election, (2) three weeks' notice

1 thereof has been published in a legal newspaper published in or of
2 general circulation in the county, and (3) more than a majority of the
3 registered voters voting at the election have voted in favor of the
4 issuance of the bond.

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

7 32-559 (1) Except as provided in subsection (2) or (3) of this
8 section~~77-3444~~, any issue to be submitted to the registered voters at a
9 special election by a political subdivision shall be certified by the
10 clerk of the political subdivision to the election commissioner or county
11 clerk at least fifty days prior to the election. A special election under
12 this subsection may be held by mail as provided in sections 32-952 to
13 32-959. Any other special election under this subsection ~~section~~ shall be
14 subject to section 32-405.

15 (2) In lieu of submitting an the issue at a special election
16 pursuant to subsection (1) of this section, any political subdivision may
17 submit the issue at a statewide primary or general election or at any
18 scheduled county election, except that no such issue shall be submitted
19 at a statewide election or scheduled county election unless the issue to
20 be submitted has been certified by the clerk of the political subdivision
21 to the election commissioner or county clerk by March 1 for the primary
22 election and by September 1 for the general election. After the election
23 commissioner or county clerk has received the certification of the issue
24 to be submitted, he or she shall be responsible for all matters relating
25 to the submission of the issue to the registered voters, except that the
26 clerk of the political subdivision shall be responsible for the
27 publication or posting of any required special notice of the submission
28 of such issue other than the notice required to be given of the statewide
29 election issues. The election commissioner or county clerk shall prepare
30 the ballots and issue ballots for early voting and shall also conduct the
31 submission of the issue, including the receiving and counting of the

1 ballots on the issue. The election returns shall be made to the election
2 commissioner or county clerk. The ballots shall be counted and canvassed
3 at the same time and in the same manner as the other ballots. Upon
4 completion of the canvass of the vote by the county canvassing board, the
5 election commissioner or county clerk shall certify the election results
6 to the governing body of the political subdivision. The canvass by the
7 county canvassing board shall have the same force and effect as if made
8 by the governing body of the political subdivision.

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

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

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

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

27 (e) If the question is voted upon in one or more counties and the
28 ballots have been certified across county lines, the election boards in
29 the counties where the ballots are cast shall count the ballots on
30 election day the same as all other ballots are counted and seal the same
31 in their ballots-cast container along with other ballots. The canvassing

1 boards in each county shall canvass the returns in the same manner as
2 other returns are canvassed. The election commissioner or county clerk in
3 any adjoining county voting on the question shall certify the returns to
4 the election commissioner or county clerk of the county having the
5 greatest number of electors entitled to vote on the question. The
6 election commissioner or county clerk in such county shall enter the
7 total returns from any adjoining county or counties to the total votes
8 recorded in the official book of votes cast and shall certify the returns
9 to the governing body for which such bond election was held.

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

18 (ii) The election commissioner or county clerk or, if the district
19 lies in more than one county, the election commissioner or county clerk
20 in the county having the greatest number of electors entitled to vote on
21 the question shall designate the polling places and appoint the election
22 officials, who need not be the regular election officials, and otherwise
23 conduct the election as provided under the Election Act except as
24 otherwise specifically provided in this subsection. The district shall
25 designate the form of ballot and reimburse the election commissioner or
26 county clerk for the expenses of conducting the election as provided in
27 sections 32-1201 to 32-1208 and at the minimum rate as described in
28 subdivision (2)(d) of section 32-1203. The governing body of the district
29 shall give notice of the election at least twenty days prior to the
30 election and cause the sample ballot to be published in a newspaper of
31 general circulation in the district one time not more than ten days nor

1 less than three days prior to the election, and no notice of the election
2 shall be required to be given by the election commissioner or county
3 clerk. The notice of election shall state where ballots for early voting
4 may be obtained.

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

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

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

27 (vi) All ballots cast at the election shall be counted by the same
28 board. When all the ballots have been counted, the returns of such
29 election shall be turned over to the governing body of the district in
30 which the election was held for the purpose of making a canvass thereof.
31 The two disinterested persons appointed on the counting board shall

1 receive wages at no less than the minimum rate set in section 48-1203 for
2 each hour of service rendered.

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

5 32-1203 (1) Each city, village, school district, public power
6 district, sanitary and improvement district, metropolitan utilities
7 district, fire district, natural resources district, regional
8 metropolitan transit authority, community college area, learning
9 community coordinating council, educational service unit, hospital
10 district, reclamation district, and library board shall pay for the costs
11 of nominating and electing its officers as provided in subsection (2), ~~or~~
12 (3), ~~or~~ (4) of this section. If a special issue is placed on the ballot
13 at the time of the statewide primary or general election by any political
14 subdivision, the political subdivision shall pay for the costs of the
15 election as provided in subsection (2), (3), or (4) of this section. The
16 districts listed in this subsection shall furnish to the Secretary of
17 State and election commissioner or county clerk any maps and additional
18 information which the election commissioner or county clerk may require
19 in the proper performance of their duties in the conduct of elections and
20 certification of results.

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

30 (3) In lieu of the charge determined pursuant to subsection (2) of
31 this section, the election commissioner or county clerk may charge public

1 power districts the fee for election costs set by section 70-610.

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

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

8 39-836 The question of issuing bonds shall first be submitted to the
9 qualified electors of the county, township, precinct, city, or village
10 ~~either at a special election called for that purpose or at an election~~
11 held in compliance with subsection (3) of section 32-559 ~~a general~~
12 ~~election as provided in sections 39-837 to 39-841~~. If a majority of the
13 votes cast at such election are in favor of the proposition to issue
14 bonds, then such county, township, precinct, city, or village, as the
15 case may be, shall issue its bonds in such amounts as specified in the
16 notices of election, not exceeding three and five-tenths percent of the
17 taxable valuation of such county, township, precinct, city, or village as
18 shown by the last assessment prior to the vote authorizing the issuance
19 of such bonds.

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

22 39-837 Whenever a petition, setting forth the amount of bonds asked
23 to be voted, when the same shall become due, the rate of interest the
24 bonds shall bear, whether payable annually or semiannually, and if to aid
25 in the construction of a bridge, the name of the person, firm, or
26 corporation to whom the bonds are to be donated, the amount of work to be
27 done on such bridge before the bonds shall be delivered, and signed by
28 not less than twenty freeholders of the county, township, precinct, city,
29 or village, which is to issue the bonds, shall be presented to the county
30 board of the county which is to issue the bonds, or the county in which
31 is located the township or precinct which is to issue the bonds, or the

1 city council of the city which is to issue the bonds, or to the board of
2 trustees of the village which is to issue the bonds, the county board,
3 the city council, or the village board of trustees shall, ~~upon the~~
4 ~~petitioners' giving bond, to be approved by them, conditioned for the~~
5 ~~payment of the expenses of a special election in the event the~~
6 ~~proposition to be submitted shall not receive the requisite number of~~
7 ~~votes for its adoption,~~ give notice and place the question on the ballot
8 at an election held in compliance with subsection (3) of section 32-559
9 after the presentation of the petition call a special election in the
10 ~~county, township, precinct, city or village.~~

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

13 39-838 The notice required by section 39-837 shall contain the
14 conditions upon which bonds are to be issued and which are required by
15 section 39-837 to be set forth in the petition, and shall be published
16 for at least thirty days prior to such election in some newspaper
17 published in such county, township, precinct, city, or village, if any
18 newspaper is published therein; and if no newspaper is published therein,
19 such notice shall be published by posting notice at the courthouse door
20 in the county and in every voting precinct in the county. In case of a
21 township, precinct, city, or village election, such notice, where there
22 is no newspaper published therein, shall be published by posting the
23 notice in at least four public places in each township, precinct, city,
24 or village for at least thirty days next preceding the day of holding
25 such election. ~~The election in all other respects shall be governed by~~
26 ~~and conform to the laws regulating general elections.~~

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

29 39-840 At any election held pursuant to section 39-838 ~~or 39-839,~~
30 the ballot used shall be substantially in the following form:

31 Shall (here enter name of county, township, precinct, city, or

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

7 Yes.....No.....

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

10 39-841 If at any election held pursuant to section 39-838 ~~or 39-839~~
11 the proposition to issue bonds receives the requisite number of votes for
12 its adoption as provided in section 39-836, the county board, city
13 council, or village board of ~~village~~ trustees shall cause the petition,
14 the notice of election, and the result of the vote to be recorded in the
15 proper records of the county, city, or village. Thereupon such bonds
16 shall be prepared and issued in accordance with the petition and notice
17 of election and shall be signed and executed by the officers by law
18 authorized to sign and execute bonds issued by a county, township,
19 precinct, or village. The bonds when issued by the county board of any
20 county shall be registered in the office of the county clerk of such
21 county; and when issued by a city or village, they shall be registered in
22 the office of the clerk of such city or village. After being so
23 registered, the bonds shall be delivered to the person, firm, or
24 corporation named in the petition upon their compliance with the terms
25 and conditions upon which the bonds were voted.

26 Sec. 71. Section 46-151, Revised Statutes Cumulative Supplement,
27 2018, is amended to read:

28 46-151 The cost and expense of purchasing and acquiring property and
29 constructing the works and improvements provided for in the Irrigation
30 District Act shall be wholly paid out of the construction fund, or in the
31 bonds of the irrigation district at their par value, after having first

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

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

21 46-162 The secretary of the board of directors shall cause notice of
22 the filing of such petition to be given and published in the same manner
23 and for the same time that notices of ~~special~~ elections for the issuance
24 of bonds are required by section 46-194 to be published. The notice shall
25 state the filing of such petition and the names of the petitioner, a
26 description of the lands mentioned in the petition, and the prayers of
27 the petition; and it shall notify all persons interested, or that may be
28 affected by such change of the boundaries of the district, to appear at
29 the office of the board at a time named in the notice, and show cause, in
30 writing, if any they have, why the change in the boundaries of the
31 district as proposed in the petition should not be made. The time to be

1 specified in the notice at which they shall be required to show cause
2 shall be the regular meeting of the board next after the expiration of
3 the time for the publication of the notice. The petitioner shall advance
4 to the secretary sufficient money to pay the estimated cost of all
5 proceedings under sections 46-161 to 46-173.

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

8 46-167 Upon the adoption of the resolution mentioned in section
9 46-166, the board shall order that an election be held within the
10 district to determine whether the boundaries of the district shall be
11 changed as mentioned in the resolution, and shall fix the time at which
12 such election shall be held, and cause notice thereof to be given and
13 posted and published, and such election shall be held and conducted, the
14 returns thereof shall be made and canvassed, and the result of the
15 election ascertained and declared, and all things pertaining thereto
16 conducted in the manner prescribed by section 46-194 in case of an a
17 ~~special~~ election to determine whether bonds of an irrigation district
18 shall be issued. The ballots cast at the election shall have the words
19 For change of boundary, or Against change of boundary, or words
20 equivalent thereto. The notice of election shall describe the boundaries
21 in such manner and terms that it can be readily traced. If a ; ~~Provided,~~
22 ~~that in case~~ contract has been made between the district and the United
23 States as provided in section 46-126 or 46-156, no change shall be made
24 in the boundaries of the district and the board shall make no order
25 changing the boundaries of the district until the Secretary of the
26 Interior shall assent thereto in writing and such assent be filed with
27 the board of directors.

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

30 46-194 Upon receiving the report, the board of directors shall
31 proceed to determine the amount of money necessary to be raised, and

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

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

26 46-198 The secretary shall keep a record of the bonds sold, their
27 number, date of sale, the prices received, and the name of the purchaser.
28 Such district, by a majority vote, may provide and authorize the payment
29 of interest on any or all due and unpaid interest coupons attached to
30 valid and outstanding bonds of such district heretofore or hereafter
31 issued and sold, from the date of registration of such interest coupons

1 for payment or if previously registered, then from the date of such
 2 election to pay such interest, until paid. Such question may be submitted
 3 at an election held in compliance with subsection (3) of section 32-559.
 4 ~~The question on the ballot any general or special election of the~~
 5 ~~district by ballot, which~~ shall generally describe the bonds to which
 6 such coupons are attached upon which such interest is to be paid, by
 7 number, series, and date of issue, and the question ~~such ballots~~ shall be
 8 in substantially the following form: For the payment of interest on
 9 coupons attached to bonds numbered ... series ... dated ... at ...
 10 percent per annum. Yes (), No (). ~~If Such election shall be~~
 11 ~~governed by the laws in force relating to bond elections in such~~
 12 ~~districts, and if~~ a majority of the ballots cast on such proposition
 13 shall be in favor thereof, the board of directors shall declare the same
 14 adopted, and the funds to pay such interest shall be estimated and
 15 included in the levy for the bond fund of such irrigation district as
 16 provided by law. Thereafter, upon the presentation of any bond with
 17 coupons attached, or any detached coupons of such bonds, upon which
 18 interest is payable under the provisions of this section, the treasurer
 19 shall stamp or write on such coupons "bears interest at ... percent per
 20 annum from the registration for payment (or if previously registered for
 21 payment, then from date of election to pay interest).

22

23 County Treasurer."

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

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

28 46-1,104 The court shall fix the time for the hearing of the
 29 petition, and shall order the clerk of the court to give and publish a
 30 notice of the filing of the petition. The notice shall be given and
 31 published in the same manner and for the same length of time that the

1 notice of ~~an a special~~ election provided for by law to determine whether
2 the bonds of the district shall be issued is required to be given and
3 published. The notice shall state the time and place fixed for the
4 hearing of the petition and prayer of the petition, and that any person
5 interested in the organization of the district, or in the proceedings for
6 the issue or sale of the bonds, may, on or before the day fixed for the
7 hearing of the petition, move to dismiss the petition or answer thereto.
8 The petition may be referred to and described in the notice as the
9 petition of (giving its name), praying that the
10 proceedings for the issue and sale of such bonds of such district may be
11 examined, approved, and confirmed by the court.

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

14 46-1,113 No bonds shall be issued or contract entered into under ~~the~~
15 ~~provisions of~~ section 46-1,112 unless the same shall be authorized by a
16 majority vote of the electors of such district at an election held in
17 compliance with subsection (3) of section 32-559 ~~any general or special~~
18 ~~election held in such district~~. Such election shall be held pursuant to
19 resolution of the board of directors calling the same, and the provisions
20 of law governing the holding of elections to vote bonds in irrigation
21 districts are hereby made applicable to elections held under this
22 section.

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

25 46-1,122 The board of directors shall then cause the issue to be
26 placed on the ballot at an election held in compliance with subsection
27 (3) of section 32-559 ~~call a special election~~. Notice of such election
28 shall be given by posting notice in three public places in each election
29 precinct in the district for at least twenty days and also by publication
30 of such notice in some newspaper published in the county where the office
31 of the board of directors of such district is required to be kept, once a

1 week for at least three successive weeks. Such notice must specify the
2 time of holding the election and that the purpose of the election is to
3 decide for or against the approval of a resolution of the board of
4 directors providing for the issuance of bonds, stating the principal
5 amount, in place of existing indebtedness of the district. No The
6 ~~election must be held and the result thereof determined and declared in~~
7 ~~all respects as nearly as practicable in conformity with the provisions~~
8 ~~of sections 46-109 to 46-115 governing the election of officers;~~
9 ~~Provided, no~~ informalities in conducting such election shall invalidate
10 the same if the election shall have been otherwise fairly conducted. At
11 such election the ballot shall contain the words Bond
12 Resolution Yes, and Bond Resolution No, or words
13 equivalent thereto. If a majority of the votes cast are Bond
14 Resolution Yes, the resolution adopted by the board of
15 directors shall become effective, and the board shall then be authorized
16 to pass such supplemental resolutions and do such acts and things not
17 inconsistent with this section and the resolution as may be necessary or
18 convenient to carry out the provisions of the resolution.

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

21 46-305 Upon the filing of the data and certificates with the board
22 of directors of the district, the board of directors and the other proper
23 officers of the district shall submit the proposed plan and project to
24 the qualified electors of the district for their approval or rejection,
25 at an election held in compliance with subsection (3) of section 32-559 a
26 ~~general election or at a special election called for that purpose,~~ the
27 submission of proposition and all matters pertaining to such election to
28 conform, including notice of election, as nearly as may be, and except as
29 otherwise expressly provided in sections 46-301 to 46-315, to the
30 provisions of law governing elections upon propositions for the issuance
31 of bonds of the district. The report of the Department of Natural

1 Resources and all other data and information on file with the board of
2 directors or the officers of the district shall be subject to inspection
3 at all reasonable business hours by any elector of the district, or other
4 interested persons, for the entire period during which notice of the
5 election shall be published. Such question and proposition shall be thus
6 submitted by ballots upon which shall appear, in a clear, fair, and
7 concise manner, a statement of the nature and description of the proposed
8 project, and, if such proposition includes the issuance of bonds of the
9 district, there shall also appear upon the ballots a general description
10 of such bonds, including principal amount, rate of interest and when
11 payable, date of issuance, and date of maturity. At the bottom of the
12 ballots substantially the following form shall appear:

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

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

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

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

27 46-312 If at any time after the initial acquisition or establishment
28 by any irrigation district of an electric light and power plant, lines,
29 or systems the Department of Natural Resources deems it to be practicable
30 and expedient that additional plants, lines, or systems, or extensions or
31 improvements of the existing electric light and power plant, lines, or

1 systems, should be made by the district, and if the cost of such
2 additions and extensions cannot be made or provided for by the
3 application of unused funds derived from the operation of the existing
4 electric light and power plant, lines, or systems or by the pledge or
5 assignment of future net revenue as in sections 46-301 to 46-315, then
6 the board of directors may, and on the petition of not less than twenty-
7 five percent of the qualified electors of the district shall, submit to
8 the electors of the district at an election held in compliance with
9 subsection (3) of section 32-559 ~~any general election or at any special~~
10 ~~election called for the purpose,~~ the question and proposition of making
11 such improvements, additions, or extensions and the issuance of bonds of
12 the district to pay the cost thereof. A statement of the department with
13 reference to the expediency and feasibility of such proposed extension
14 and addition shall be made by such department to the irrigation district
15 whenever requested by the board of directors of such district. Such
16 election shall be held and the result thereof determined and declared in
17 conformity with the provisions of law governing elections upon the
18 proposition of the issuance of bonds of the district. Complete plans and
19 a description of the proposed additions, improvements, changes, or
20 extensions shall be prepared and kept on file in the main office of the
21 district or of the board of the district, subject to inspection by any
22 elector or other interested person, at all reasonable business hours
23 during the period of publication of notice of such election. The ballots
24 at such election shall conform, as nearly as practicable, with the
25 requirements of section 46-305.

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

28 46-564 Whenever the board incorporated under the Reclamation Act
29 ~~sections 46-501 to 46-573~~ shall, by resolution adopted by a majority of
30 the ~~said~~ board, determine that the interests of the said ~~said~~ district and the
31 public interest or necessity demand the acquisition, construction, or

1 completion of any source of water supply, waterworks, or other
2 improvements or facilities, or the making of any contract with the United
3 States or other persons or corporations, to carry out the objects or
4 purposes of the said district, wherein the indebtedness or obligation
5 shall be created, to satisfy which shall require a greater expenditure
6 than the ordinary annual income and revenue of the district shall permit,
7 the board shall order the submission of the proposition of incurring such
8 obligation or bonded or other indebtedness for the purposes set forth in
9 the said resolution, to the qualified electors of the district at an
10 election held in compliance with subsection (3) of section 32-559 an
11 ~~election held for that purpose. Any election held for the purpose of~~
12 ~~submitting any proposition or propositions of incurring such obligation~~
13 ~~or indebtedness may be held separately, or may be consolidated or held~~
14 ~~concurrently with any other election authorized by law at which such~~
15 ~~qualified electors of the district shall be entitled to vote. The~~
16 declaration of public interest or necessity herein required and the
17 provision for the holding of such election may be included within one and
18 the same resolution, which resolution, in addition to such declaration of
19 public interest or necessity shall recite the objects and purposes for
20 which the indebtedness is proposed to be incurred, the estimated cost of
21 the works or improvements, as the case may be, the amount of principal of
22 the indebtedness to be incurred therefor, and the maximum rate of
23 interest to be paid on such indebtedness. Such resolution shall also fix
24 the date upon which such issue shall be placed on the ballot election
25 ~~shall be held and the manner of holding the same and the method of voting~~
26 ~~for or against the incurring of the proposed indebtedness.—Such~~
27 ~~resolution shall also fix the compensation to be paid the officers of the~~
28 ~~election and shall designate the precincts and polling places and shall~~
29 ~~appoint for each polling place, from each precinct from the electors~~
30 ~~thereof, the officers of such election, which officers shall consist of~~
31 ~~three judges, one of whom shall act as clerk, who shall constitute a~~

1 ~~board of election for each polling place. The description of precincts~~
2 ~~may be made by reference to any order or orders of the county board of~~
3 ~~the county or counties in which the district or any part thereof is~~
4 ~~situated, or by reference to any previous order, or resolution of the~~
5 ~~board or by detailed description of such precincts. Precincts established~~
6 ~~by the boards of the various counties may be consolidated for special~~
7 ~~elections held hereunder. In the event any such election shall be called~~
8 ~~to be held concurrently with any other election or shall be consolidated~~
9 ~~therewith, the resolution calling the election hereunder need not~~
10 ~~designate precincts or polling places or the names of officers of~~
11 ~~election, but shall contain reference to the act or order calling such~~
12 ~~other election and fixing the precincts and polling places and appointing~~
13 ~~election officers therefrom.~~

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

16 46-565 ~~A~~ The resolution adopted under ~~provided in~~ section 46-564
17 shall be published once a week for two consecutive weeks, the last
18 publication of which shall be at least ten days prior to the date set for
19 the ~~said~~ election, in a newspaper of general circulation printed and
20 published within the district, ~~and no other or further notice of such~~
21 ~~election or publication of the names of election officers or of the~~
22 ~~precincts or polling places need be given or made.~~

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

25 46-566 ~~The respective election boards shall conduct the election in~~
26 ~~their respective precincts in the manner prescribed by law for the~~
27 ~~holding of general elections, and shall make their returns to the~~
28 ~~secretary of the district. At any regular or special meeting of the board~~
29 ~~held not earlier than five days following the date of such election, the~~
30 ~~returns thereof shall be canvassed and the results thereof declared. In~~
31 ~~the event that any election held hereunder shall be consolidated with any~~

1 ~~primary or general election, the returns of an election held under~~
2 ~~section 46-564 thereof shall be made and canvassed by the at the time and~~
3 ~~in the manner provided by law for the canvass of the returns of such~~
4 ~~primary or general election. It shall be the duty of such canvassing body~~
5 or bodies which shall ~~to~~ promptly certify and transmit to the board a
6 statement of the result of the vote upon the proposition ~~submitted~~
7 ~~hereunder~~. Upon receipt of such certificate, it shall be the duty of the
8 board to tabulate and declare the results of the election ~~held hereunder~~.

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

11 57-106 The county board of each county in this state is hereby
12 authorized and required to submit to the legal voters thereof at an
13 election held in compliance with subsection (3) of section 32-559, on
14 presentation of a petition of twenty resident freeholders of the county,
15 the proposition to issue bonds, not exceeding twenty thousand dollars,
16 the proceeds of which shall be applied to defray the expenses of boring
17 and prospecting for coal in the county under the direction of the county
18 board thereof. Such ~~;~~ ~~and such~~ board is hereby authorized to issue the
19 bonds for such purposes if ~~,~~ ~~in case~~ the vote shall be favorable to the
20 proposition; ~~Provided, however, the county board may, in its discretion,~~
21 ~~refuse to submit such inquiry to a vote of the people until the next~~
22 ~~general election after the presentation of such petition.~~

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

25 57-107 So far as applicable sections 10-401 to 10-405 shall govern
26 the proceedings to submit such proposition at an election held in
27 compliance with subsection (3) of section 32-559, issue bonds, and
28 provide for payment of the same, except that ~~;~~ ~~Provided,~~ section 57-106
29 shall not apply to the counties of Burt, Washington and Sarpy.

30 Sec. 86. Section 71-1622, Reissue Revised Statutes of Nebraska, is
31 amended to read:

1 71-1622 Any health district organized pursuant to sections 71-1601
2 to 71-1625 may not borrow money and issue bonds therefor unless the
3 issuance of the bonds has been submitted to the vote of the people of the
4 district at an election held in compliance with subsection (3) of section
5 32-559 ~~a regular or special election~~ and has been approved by a majority
6 of the electors voting on the proposition, or an emergency has been
7 declared, as provided in section 71-1621, and their issuance has been
8 approved by the county board, in addition to the health board. In the
9 event either of these two conditions has been met and bonds are issued,
10 they shall not run for longer than fifteen years, shall bear interest,
11 and shall provide for optional payment in whole or in part on or after
12 five years from the date of issuance thereof.

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

15 71-1629 (1) The county board of a county which has established a
16 county or city-county health department may (a) incur the expenses
17 necessary for the establishment and maintenance of such health department
18 and (b) appropriate and use any unused funds in the general fund
19 belonging to the county for the purposes set forth in sections 71-1626 to
20 71-1636.

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

1 ~~submission of propositions to the voters of a county as provided in~~
2 ~~sections 23-126 and 23-128.~~

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

5 71-1638 Whenever petitions signed by twenty-five percent of the
6 electors of a city, county, or village shall be presented to the city
7 council, county ~~or board of supervisors, commissioners, or village board~~
8 of trustees praying for the submission of the question of making a levy
9 to provide for salary and expenses of a visiting community nurse, a home
10 health nurse, or a home health agency and stating the amount of the levy
11 and the period of years in which the same shall be made, it shall be the
12 duty of the city such council, county ~~or board of supervisors,~~
13 ~~commissioners, or village board of trustees~~ to submit the question to a
14 vote of the people at an election held in compliance with subsection (3)
15 of section 32-559 ~~a regular or special election called for that purpose.~~
16 ~~If the question is submitted at a special election, three weeks' notice~~
17 ~~of such special election shall be given by publication in some newspaper~~
18 ~~of general circulation. Such notice shall be published three consecutive~~
19 ~~weeks if the election is in a city or village or, if in a village and no~~
20 ~~paper is published in such village, then the notice shall be posted in~~
21 ~~three of the most public places in the village.~~ If a majority of the
22 votes cast at such election on the question are in favor of the levy,
23 then the regularly constituted authorities of the city, county, or
24 village shall include the same in the estimate for expenses for each year
25 during the period for which adopted, unless the same shall be revoked.
26 The tax shall be levied and collected in the same manner as other taxes
27 are levied and collected. The levy shall be subject to section 77-3443.

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

30 74-1427 (1) If the governing body of a political subdivision
31 determines that it is necessary or beneficial for the vitality of such

1 political subdivision to expend local tax funds for rehabilitation or
2 improvement of a light-density rail line or rail facility construction,
3 including the issuance of bonds, the governing body shall by resolution
4 place the proposition for such expenditure or bond issue on the ~~general~~
5 ~~or primary election~~ ballot at an election held in compliance with
6 subsection (3) of section 32-559 ~~or in odd-numbered years only call for a~~
7 ~~special election in such political subdivision~~ for the purpose of
8 approving such expenditure of local tax funds.

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

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

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

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

26 (5) ~~(6)~~ For purposes of this section:

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

30 (b) Light-density rail line means any rail line classified as a
31 light-density line by the United States Department of Transportation;

1 (c) Rail facility construction means the construction of rail or
2 rail-related facilities, including new connections between two or more
3 existing lines, intermodal freight terminals, sidings, and relocation of
4 existing lines, for the purpose of improving the quality and efficiency
5 of rail freight service; and

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

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

11 77-27,142.01 (1) The governing body of any incorporated municipality
12 may submit the question of changing any terms and conditions of a sales
13 and use tax previously authorized under section 77-27,142. Except as
14 otherwise provided by section 77-27,142, the question of modification
15 shall be submitted to the voters at an election held in compliance with
16 subsection (3) of section 32-559 ~~any primary or general election or at a~~
17 ~~special election~~ if the governing body submits a certified copy of the
18 resolution proposing modification to the election commissioner or county
19 clerk within the time prior to the ~~primary, general, or special~~ election
20 prescribed in section 77-27,142.02.

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

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

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

29 (c) A description of the projects to be funded, in whole or in part,
30 from the revenue collected, along with any savings or efficiencies
31 resulting from the projects;

1 (d) The year or years within which the revenue will be collected
2 and, if bonds will be issued with some or all of the revenue pledged for
3 payment of such bonds, a statement that the revenue will be collected
4 until the payment in full of such bonds and any refunding bonds; and

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

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

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

16 77-27,142.02 Except as otherwise provided by subsection (2) of
17 section 77-27,142, the power granted by section 77-27,142 shall not be
18 exercised unless and until the question has been submitted at an election
19 held in compliance with subsection (3) of section 32-559 ~~a primary,~~
20 ~~general, or special election held~~ within the incorporated municipality
21 and in which all qualified electors shall be entitled to vote on such
22 question. The officials of the incorporated municipality shall order the
23 submission of the question by submitting a certified copy of the
24 resolution proposing the tax to the election commissioner or county clerk
25 by March 1 for a primary election, or by September 1 for a general
26 election, ~~or at least fifty days before a special election.~~ Except as
27 otherwise provided by subsection (2) of section 77-27,142.01, the
28 question may include any terms and conditions set forth in the resolution
29 proposing the tax, such as a termination date or the specific project or
30 program for which the revenue received from such tax will be allocated,
31 and shall include the following language: Shall the governing body of the

1 incorporated municipality impose a sales and use tax upon the same
2 transactions within such municipality on which the State of Nebraska is
3 authorized to impose a tax? If a majority of the votes cast upon such
4 question shall be in favor of such tax, then the governing body of such
5 incorporated municipality shall be empowered as provided by section
6 77-27,142 and shall forthwith proceed to impose a tax pursuant to the
7 Local Option Revenue Act. If a majority of those voting on the question
8 shall be opposed to such tax, then the governing body of the incorporated
9 municipality shall not impose such a tax.

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

12 77-27,142.03 (1) If the qualified electors of any municipality,
13 equal in number to at least ten percent of the votes cast at the last
14 preceding municipal election, petition the governing body to submit the
15 question at least seventy-five days before the next primary, ~~or general,~~
16 ~~or special~~ election, the governing body shall submit the question at the
17 next primary, ~~or general,~~ ~~or special~~ election.

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

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

24 77-3444 (1) A political subdivision may exceed the limits provided
25 in section 77-3442 or a final levy allocation determination as provided
26 in section 77-3443 by an amount not to exceed a maximum levy approved by
27 a majority of registered voters voting on the issue in an election held
28 in compliance with subsection (3) of section 32-559 ~~a primary, general,~~
29 ~~or special election~~ at which the issue is placed before the registered
30 voters. A vote to exceed the limits provided in section 77-3442 or a
31 final levy allocation as provided in section 77-3443 must be approved

1 prior to October 10 of the fiscal year which is to be the first to exceed
2 the limits or final levy allocation. The governing body of the political
3 subdivision may call for the submission of the issue to the voters (a) by
4 passing a resolution calling for exceeding the limits or final levy
5 allocation by a vote of at least two-thirds of the members of the
6 governing body and delivering a copy of the resolution to the county
7 clerk or election commissioner of every county which contains all or part
8 of the political subdivision or (b) upon receipt of a petition by the
9 election commissioner or county clerk ~~or election commissioner~~ of every
10 county containing all or part of the political subdivision requesting an
11 election signed by at least five percent of the registered voters
12 residing in the political subdivision. The resolution or petition shall
13 include the amount of levy which would be imposed in excess of the limits
14 provided in section 77-3442 or the final levy allocation as provided in
15 section 77-3443 and the duration of the excess levy authority. The excess
16 levy authority shall not have a duration greater than five years. Any
17 ~~resolution or petition calling for a special election shall be filed with~~
18 ~~the county clerk or election commissioner no later than thirty days prior~~
19 ~~to the date of the election, and the time of publication and providing a~~
20 ~~copy of the notice of election required in section 32-802 shall be no~~
21 ~~later than twenty days prior to the election.~~ The election commissioner
22 or county clerk ~~or election commissioner~~ shall place the issue on the
23 ballot at an election as called for in the resolution or petition which
24 is at least thirty days after receipt of the resolution or petition. The
25 election shall be held pursuant to the Election Act. For petitions filed
26 with the county clerk or election commissioner on or after May 1, 1998,
27 the petition shall be in the form as provided in sections 32-628 to
28 32-631. Any excess levy authority approved under this section shall
29 terminate pursuant to its terms, on a vote of the governing body of the
30 political subdivision to terminate the authority to levy more than the
31 limits, at the end of the fourth fiscal year following the first year in

1 which the levy exceeded the limit or the final levy allocation, or as
2 provided in subsection (4) of this section, whichever is earliest. A
3 governing body may pass no more than one resolution calling for an
4 election pursuant to this section during any one calendar year. Only one
5 election may be held in any one calendar year pursuant to a petition
6 initiated under this section.

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

22 (3) In lieu of the election procedures in subsection (1) of this
23 section, any political subdivision subject to section 77-3443 and
24 villages may approve a levy in excess of the limits in section 77-3442 or
25 the final levy allocation provided in section 77-3443 for a period of one
26 year at a meeting of the residents of the political subdivision or
27 village, called after notice is published in a newspaper of general
28 circulation in the political subdivision or village at least twenty days
29 prior to the meeting. At least ten percent of the registered voters
30 residing in the political subdivision or village shall constitute a
31 quorum for purposes of taking action to exceed the limits or final levy

1 allocation. A record shall be made of the registered voters residing in
2 the political subdivision or village who are present at the meeting. The
3 method of voting at the meeting shall protect the secrecy of the ballot.
4 If a majority of the registered voters present at the meeting vote in
5 favor of exceeding the limits or final levy allocation, a copy of the
6 record of that action shall be forwarded to the county board prior to
7 October 10 and the county board shall authorize a levy as approved by the
8 residents for the year. If a majority of the registered voters present at
9 the meeting vote against exceeding the limits or final allocation, the
10 limit or allocation shall not be exceeded and the political subdivision
11 shall have no power to call for an election under subsection (1) of this
12 section.

13 (4) A political subdivision may rescind or modify a previously
14 approved excess levy authority prior to its expiration by a majority of
15 registered voters voting on the issue in an election held in compliance
16 with subsection (3) of section 32-559 ~~a primary, general, or special~~
17 ~~election~~ at which the issue is placed before the registered voters. A
18 vote to rescind or modify must be approved prior to October 10 of the
19 fiscal year for which it is to be effective. The governing body of the
20 political subdivision may call for the submission of the issue to the
21 voters (a) by passing a resolution calling for the rescission or
22 modification by a vote of at least two-thirds of the members of the
23 governing body and delivering a copy of the resolution to the election
24 commissioner or county clerk ~~or election commissioner~~ of every county
25 which contains all or part of the political subdivision or (b) upon
26 receipt of a petition by the election commissioner or county clerk ~~or~~
27 ~~election commissioner~~ of every county containing all or part of the
28 political subdivision requesting an election signed by at least five
29 percent of the registered voters residing in the political subdivision.
30 The resolution or petition shall include the amount and the duration of
31 the previously approved excess levy authority and a statement that either

1 such excess levy authority will be rescinded or such excess levy
2 authority will be modified. If the excess levy authority will be
3 modified, the amount and duration of such modification shall be stated.
4 The modification shall not have a duration greater than five years. The
5 election commissioner or county clerk ~~or election commissioner~~ shall
6 place the issue on the ballot at an election as called for in the
7 resolution or petition which is at least thirty days after receipt of the
8 resolution or petition, and the time of publication and providing a copy
9 of the notice of election required in section 32-802 shall be no later
10 than twenty days prior to the election. The election shall be held
11 pursuant to the Election Act.

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

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

22 Sec. 94. Section 79-1029, Revised Statutes Cumulative Supplement,
23 2018, is amended to read:

24 79-1029 A school district may exceed the budget authority for the
25 general fund budget of expenditures prescribed in section 79-1023 by an
26 amount approved by a majority of legal voters voting on the issue at an
27 election held in compliance with subsection (3) of section 32-559 a
28 ~~primary, general, or special election called for such purpose~~ upon the
29 recommendation of the board or upon the receipt by the election
30 commissioner or county clerk ~~or election commissioner~~ of a petition
31 requesting an election, signed by at least five percent of the legal

1 voters of the district. The recommendation of the board or the petition
2 of the legal voters shall include the amount by which the board would
3 increase its general fund budget of expenditures for the ensuing school
4 year over and above the budget authority for the general fund budget of
5 expenditures prescribed in section 79-1023. ~~The county clerk or election~~
6 ~~commissioner shall place the question on the primary or general election~~
7 ~~ballot or call for a special election on the issue after the receipt of~~
8 ~~such board recommendation or legal voter petition. The election shall be~~
9 ~~held pursuant to the Election Act or section 77-3444, and all costs for a~~
10 ~~special election shall be paid by the district.~~ A vote to exceed the
11 budget authority for the general fund budget of expenditures prescribed
12 in section 79-1023 may be approved on the same question as a vote to
13 exceed the levy limits provided in section 77-3444.

14 Sec. 95. Section 79-1098, Revised Statutes Cumulative Supplement,
15 2018, is amended to read:

16 79-1098 Whenever it is deemed necessary (1) to erect a schoolhouse
17 or school building or an addition or additions and improvements to any
18 existing schoolhouse or (2) to purchase equipment for such schoolhouse or
19 school buildings, in any school district in this state the school board
20 may and, upon petition of not less than one-fourth of the legal voters of
21 the school district, shall submit to the people of the school district at
22 an election held in compliance with subsection (3) of section 32-559 ~~the~~
23 ~~next general election or special election~~ a proposition to vote a special
24 annual tax for that purpose of not to exceed seventeen and five-tenths
25 cents on each one hundred dollars upon the taxable value of all the
26 taxable property in such district for a term of not to exceed ten years.
27 Such special tax may be voted at any annual or special meeting of the
28 district by fifty-five percent of the legal voters attending such
29 meeting.

30 Sec. 96. Section 79-10,105, Reissue Revised Statutes of Nebraska, is
31 amended to read:

1 79-10,105 The school board or board of education of any public
2 school district may enter into a lease or lease-purchase agreement for
3 the exclusive use of its individual jurisdiction for such buildings or
4 equipment as the board determines necessary. Such lease or lease-purchase
5 agreements may not exceed a period of seven years, except that lease-
6 purchase agreements entered into as part of an energy financing contract
7 pursuant to section 66-1065 may not exceed a period of thirty years. All
8 payments pursuant to such leases shall be made from current building
9 funds or general funds. No school district shall directly or indirectly
10 issue bonds to fund any such lease-purchase plan for a capital
11 construction project exceeding twenty-five thousand dollars in costs
12 unless it first obtains approval at an election held in compliance with
13 subsection (3) of section 32-559 ~~a favorable vote of the legal voters~~
14 ~~pursuant to Chapter 10, article 7.~~ This section does not prevent the
15 school board or board of education of any public school district from
16 refinancing a lease or lease-purchase agreement without a vote of the
17 legal voters for the purpose of lowering finance costs regardless of
18 whether such agreement was entered into prior to July 9, 1988.

19 Sec. 97. Section 79-10,117, Revised Statutes Cumulative Supplement,
20 2018, is amended to read:

21 79-10,117 The legal voters of any Class III school district have the
22 power, at an election held in compliance with subsection (3) of section
23 32-559 or at any annual or special meeting, to (1) direct the purchasing
24 or leasing of any appropriate site and the building, hiring, or
25 purchasing of a teacherage for the purpose of providing housing
26 facilities for the school employees of the district, (2) determine the
27 amount necessary to be expended for such purposes the succeeding year,
28 and (3) vote on a tax on the property of the district for the payment of
29 the amount.

30 Sec. 98. Section 79-10,118, Revised Statutes Cumulative Supplement,
31 2018, is amended to read:

1 79-10,118 A tax to establish a special fund for the building,
2 hiring, or purchasing of a teacherage for the purpose of providing
3 housing facilities for the school employees of any Class III district may
4 be levied when authorized by fifty-five percent of the legal voters
5 voting on the proposition at an election held in compliance with
6 subsection (3) of section 32-559. The notice of the proposal to establish
7 such special fund shall include the sum to be raised or the amount of the
8 tax to be levied, the period of years, and the time of its taking effect.
9 If fifty-five percent of the legal voters voting at any such election
10 vote in favor of the proposition, the result of such election shall be
11 certified to the county board which, upon being satisfied that all the
12 requirements have been substantially complied with, shall cause the
13 proceedings to be entered upon the record of the county board and shall
14 make an order that the levy be made in accordance with the election
15 result and collected as other taxes.

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

18 85-1518 (1) If a board determines that it is necessary for the
19 proper management and operation of the community college area to expend
20 tax funds in a manner requiring a vote of the people, the board shall ~~may~~
21 by resolution place the proposition for such expenditure on the ~~general~~
22 ~~or primary~~ ballot at an election held in compliance with subsection (3)
23 of section 32-559 ~~or call for a special election in such area for the~~
24 ~~purpose of approving such expenditure~~. The proposition appearing on the
25 ballot in any election shall state the purpose for which such tax funds
26 will be spent and the amount of funds to be so expended. Such proposition
27 shall be adopted if approved by a majority of those voting in such
28 election.

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

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

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

11 Sec. 100. Original sections 3-504, 3-602, 3-603, 10-401, 10-404,
12 10-406, 10-407, 10-409, 10-410, 10-501, 10-606, 10-607, 10-702, 10-801,
13 10-802, 12-1001, 13-306, 14-202, 14-365.07, 14-521, 14-1206, 14-1211,
14 14-1216, 14-1251, 14-2120, 16-216, 18-412, 18-506.01, 18-623, 18-1502,
15 18-1503, 18-2706, 23-120, 23-125, 23-128, 23-397, 23-501, 23-3501,
16 23-3508, 23-3513, 23-3515, 23-3552, 23-3555, 23-3616, 23-3621, 32-559,
17 39-836, 39-837, 39-838, 39-840, 39-841, 46-162, 46-167, 46-194, 46-198,
18 46-1,104, 46-1,113, 46-1,122, 46-305, 46-312, 46-564, 46-565, 46-566,
19 57-106, 57-107, 71-1622, 71-1629, 71-1638, 74-1427, 77-27,142.01,
20 77-27,142.02, 77-27,142.03, 77-3444, 79-10,105, and 85-1518, Reissue
21 Revised Statutes of Nebraska, sections 13-2507, 13-3207, 16-676, 16-695,
22 16-697.02, 16-6,101, 16-806, 17-527, 17-903, 17-905, 17-908, 17-939,
23 17-950, 17-954, 17-963, 46-151, 79-1029, 79-1098, 79-10,117, and
24 79-10,118, Revised Statutes Cumulative Supplement, 2018, and sections
25 13-519, 18-2713, 19-1307, and 32-1203, Revised Statutes Supplement, 2019,
26 are repealed.

27 Sec. 101. The following sections are outright repealed: Sections
28 10-408 and 39-839, Reissue Revised Statutes of Nebraska, and section
29 10-703.01, Revised Statutes Cumulative Supplement, 2018.