

LEGISLATURE OF NEBRASKA
ONE HUNDRED SEVENTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 644

FINAL READING

Introduced by Hansen, B., 16; McCollister, 20; Vargas, 7.

Read first time January 20, 2021

Committee: Revenue

1 A BILL FOR AN ACT relating to revenue and taxation; to amend sections
2 14-1821, 23-909, 23-3552, 31-333, 31-513, 31-739, 39-1621, 46-543,
3 77-1601, 77-1776, 79-1085, and 79-1225, Reissue Revised Statutes of
4 Nebraska, and sections 13-508, 13-513, 18-822, 18-2107, 35-509,
5 77-1601.02, 77-1736.06, 77-3443, 79-1023, and 79-1084, Revised
6 Statutes Cumulative Supplement, 2020; to adopt the Property Tax
7 Request Act; to change certain dates relating to tax levies; to
8 change provisions relating to property tax refunds and property tax
9 requests; to harmonize provisions; to provide an operative date; and
10 to repeal the original sections.
11 Be it enacted by the people of the State of Nebraska,

1 Section 1. Sections 1 to 5 of this act shall be known and may be
2 cited as the Property Tax Request Act.

3 Sec. 2. For purposes of the Property Tax Request Act:

4 (1) Allowable growth percentage means a percentage equal to the sum
5 of (a) two percent plus (b) the political subdivision's real growth
6 percentage;

7 (2) Excess value means an amount equal to the assessed value of the
8 real property included in a tax increment financing project minus the
9 redevelopment project valuation for such real property;

10 (3) Property tax request means the total amount of property taxes
11 requested to be raised for a political subdivision through the levy
12 imposed pursuant to section 77-1601;

13 (4) Real growth percentage means the percentage obtained by dividing
14 (a) the political subdivision's real growth value by (b) the political
15 subdivision's total real property valuation from the prior year;

16 (5) Real growth value means and includes:

17 (a) The increase in a political subdivision's real property
18 valuation from the prior year to the current year due to (i) improvements
19 to real property as a result of new construction and additions to
20 existing buildings, (ii) any other improvements to real property which
21 increase the value of such property, (iii) annexation of real property by
22 the political subdivision, and (iv) a change in the use of real property;
23 and

24 (b) The annual increase in the excess value for any tax increment
25 financing project located in the political subdivision;

26 (6) Redevelopment project valuation has the same meaning as in
27 section 18-2103; and

28 (7) Tax increment financing project means a redevelopment project as
29 defined in section 18-2103 that is financed through the division of taxes
30 as provided in section 18-2147.

31 Sec. 3. Section 77-1601.02, Revised Statutes Cumulative Supplement,

1 2020, is amended to read:

2 ~~77-1601.02~~ (1) If the annual assessment of property would result in
3 an increase in the total property taxes levied by a county, city, village
4 ~~municipality~~, school district, learning community, sanitary and
5 improvement district, natural resources district, educational service
6 unit, or community college, as determined using the previous year's rate
7 of levy, such political subdivision's property tax request for the
8 current year shall be no more than its property tax request in the prior
9 year, and the political subdivision's rate of levy for the current year
10 shall be decreased accordingly when such rate is set by the county board
11 of equalization pursuant to section 77-1601. The governing body of the
12 political subdivision shall pass a resolution or ordinance to set the
13 amount of its property tax request after holding the public hearing
14 required in subsection (3) of this section. If the governing body of a
15 political subdivision seeks to set its property tax request at an amount
16 that exceeds its property tax request in the prior year, it may do so
17 after holding the public hearing required in subsection (3) of this
18 section and by passing a resolution or ordinance that complies with
19 subsection (4) of this section. If any county, city, school district, or
20 community college seeks to increase its property tax request by more than
21 the allowable growth percentage, such political subdivision shall comply
22 with the requirements of section 4 of this act in lieu of the
23 requirements in subsections (3) and (4) of this section.

24 (2) If the annual assessment of property would result in no change
25 or a decrease in the total property taxes levied by a county, city,
26 village ~~municipality~~, school district, learning community, sanitary and
27 improvement district, natural resources district, educational service
28 unit, or community college, as determined using the previous year's rate
29 of levy, such political subdivision's property tax request for the
30 current year shall be no more than its property tax request in the prior
31 year, and the political subdivision's rate of levy for the current year

1 shall be adjusted accordingly when such rate is set by the county board
2 of equalization pursuant to section 77-1601. The governing body of the
3 political subdivision shall pass a resolution or ordinance to set the
4 amount of its property tax request after holding the public hearing
5 required in subsection (3) of this section. If the governing body of a
6 political subdivision seeks to set its property tax request at an amount
7 that exceeds its property tax request in the prior year, it may do so
8 after holding the public hearing required in subsection (3) of this
9 section and by passing a resolution or ordinance that complies with
10 subsection (4) of this section. If any county, city, school district, or
11 community college seeks to increase its property tax request by more than
12 the allowable growth percentage, such political subdivision shall comply
13 with the requirements of section 4 of this act in lieu of the
14 requirements in subsections (3) and (4) of this section.

15 (3) The resolution or ordinance required under this section shall
16 only be passed after a special public hearing called for such purpose is
17 held and after notice is published in a newspaper of general circulation
18 in the area of the political subdivision at least four calendar days
19 prior to the hearing. For purposes of such notice, the four calendar days
20 shall include the day of publication but not the day of hearing. If the
21 political subdivision's total operating budget, not including reserves,
22 does not exceed ten thousand dollars per year or twenty thousand dollars
23 per biennial period, the notice may be posted at the governing body's
24 principal headquarters. The hearing notice shall contain the following
25 information: The certified taxable valuation under section 13-509 for the
26 prior year, the certified taxable valuation under section 13-509 for the
27 current year, and the percentage increase or decrease in such valuations
28 from the prior year to the current year; the dollar amount of the prior
29 year's tax request and the property tax rate that was necessary to fund
30 that tax request; the property tax rate that would be necessary to fund
31 last year's tax request if applied to the current year's valuation; the

1 proposed dollar amount of the tax request for the current year and the
2 property tax rate that will be necessary to fund that tax request; the
3 percentage increase or decrease in the property tax rate from the prior
4 year to the current year; and the percentage increase or decrease in the
5 total operating budget from the prior year to the current year.

6 (4) Any resolution or ordinance setting a political subdivision's
7 property tax request under this section at an amount that exceeds the
8 political subdivision's property tax request in the prior year shall
9 include, but not be limited to, the following information:

10 (a) The name of the political subdivision;

11 (b) The amount of the property tax request;

12 (c) The following statements:

13 (i) The total assessed value of property differs from last year's
14 total assessed value by percent;

15 (ii) The tax rate which would levy the same amount of property taxes
16 as last year, when multiplied by the new total assessed value of
17 property, would be \$..... per \$100 of assessed value;

18 (iii) The (name of political subdivision) proposes to adopt a
19 property tax request that will cause its tax rate to be \$..... per \$100
20 of assessed value; and

21 (iv) Based on the proposed property tax request and changes in other
22 revenue, the total operating budget of (name of political subdivision)
23 will exceed last year's by percent; and

24 (d) The record vote of the governing body in passing such resolution
25 or ordinance.

26 (5) Any resolution or ordinance setting a property tax request under
27 this section shall be certified and forwarded to the county clerk on or
28 before October ~~15~~ ~~13~~ of the year for which the tax request is to apply.

29 ~~(6) Any levy which is not in compliance with this section and~~
30 ~~section 77-1601 shall be construed as an unauthorized levy under section~~
31 ~~77-1606.~~

1 Sec. 4. (1) For purposes of this section, political subdivision
2 means any county, city, school district, or community college.

3 (2) If any political subdivision seeks to increase its property tax
4 request by more than the allowable growth percentage, such political
5 subdivision may do so if:

6 (a) A public hearing is held and notice of such hearing is provided
7 in compliance with subsection (3) of this section; and

8 (b) The governing body of such political subdivision passes a
9 resolution or an ordinance that complies with subsection (4) of this
10 section.

11 (3)(a) Each political subdivision within a county that seeks to
12 increase its property tax request by more than the allowable growth
13 percentage shall participate in a joint public hearing. Each such
14 political subdivision shall designate one representative to attend the
15 joint public hearing on behalf of the political subdivision. If a
16 political subdivision includes area in more than one county, the
17 political subdivision shall be deemed to be within the county in which
18 the political subdivision's principal headquarters are located. At such
19 hearing, there shall be no items on the agenda other than discussion on
20 each political subdivision's intent to increase its property tax request
21 by more than the allowable growth percentage.

22 (b) The joint public hearing shall be held on or after September 17
23 and prior to September 29 and before any of the participating political
24 subdivisions file their adopted budget statement pursuant to section
25 13-508.

26 (c) The joint public hearing shall be held after 6 p.m. local time
27 on the relevant date.

28 (d) At the joint public hearing, the representative of each
29 political subdivision shall give a brief presentation on the political
30 subdivision's intent to increase its property tax request by more than
31 the allowable growth percentage and the effect of such request on the

1 political subdivision's budget. The presentation shall include:

2 (i) The name of the political subdivision;

3 (ii) The amount of the property tax request; and

4 (iii) The following statements:

5 (A) The total assessed value of property differs from last year's
6 total assessed value by percent;

7 (B) The tax rate which would levy the same amount of property taxes
8 as last year, when multiplied by the new total assessed value of
9 property, would be \$..... per \$100 of assessed value;

10 (C) The (name of political subdivision) proposes to adopt a property
11 tax request that will cause its tax rate to be \$..... per \$100 of
12 assessed value;

13 (D) Based on the proposed property tax request and changes in other
14 revenue, the total operating budget of (name of political subdivision)
15 will exceed last year's by percent; and

16 (E) To obtain more information regarding the increase in the
17 property tax request, citizens may contact the (name of political
18 subdivision) at (telephone number and email address of political
19 subdivision).

20 (e) Any member of the public shall be allowed to speak at the joint
21 public hearing and shall be given a reasonable amount of time to do so.

22 (f) Notice of the joint public hearing shall be provided:

23 (i) By sending a postcard to all affected property taxpayers. The
24 postcard shall be sent to the name and address to which the property tax
25 statement is mailed;

26 (ii) By posting notice of the hearing on the home page of the
27 relevant county's web site, except that this requirement shall only apply
28 if the county has a population of more than twenty-five thousand
29 inhabitants; and

30 (iii) By publishing notice of the hearing in a legal newspaper in or
31 of general circulation in the relevant county.

1 (g) Each political subdivision that participates in the joint public
2 hearing shall send the information prescribed in subdivision (3)(h) of
3 this section to the county clerk by September 5. The county clerk shall
4 transmit the information to the county assessor no later than September
5 10. The county clerk shall notify each participating political
6 subdivision of the date, time, and location of the joint public hearing.
7 The county assessor shall mail the postcards required in this subsection.
8 Such postcards shall be mailed at least seven calendar days before the
9 joint public hearing. The cost of creating and mailing the postcards,
10 including staff time, materials, and postage, shall be divided among the
11 political subdivisions participating in the joint public hearing.

12 (h) The postcard sent under this subsection and the notice posted on
13 the county's web site, if required under subdivision (3)(f)(ii) of this
14 section, and published in the newspaper shall include the date, time, and
15 location for the joint public hearing, a listing of and telephone number
16 for each political subdivision that will be participating in the joint
17 public hearing, and the amount of each participating political
18 subdivision's property tax request. The postcard shall also contain the
19 following information:

20 (i) The following words in capitalized type at the top of the
21 postcard: NOTICE OF PROPOSED TAX INCREASE;

22 (ii) The name of the county that will hold the joint public hearing,
23 which shall appear directly underneath the capitalized words described in
24 subdivision (3)(h)(i) of this section;

25 (iii) The following statement: The following political subdivisions
26 are proposing a revenue increase as a result of property taxes in (insert
27 current tax year). This notice contains estimates of the tax on your
28 property and the proposed tax increase on your property as a result of
29 this revenue increase. These estimates are calculated on the basis of the
30 proposed (insert current tax year) data. The actual tax on your property
31 and tax increase on your property may vary from these estimates.

- 1 (iv) The parcel number for the property;
- 2 (v) The name of the property owner and the address of the property;
- 3 (vi) The property's assessed value in the previous tax year;
- 4 (vii) The amount of property taxes due in the previous tax year for
5 each participating political subdivision;
- 6 (viii) The property's assessed value for the current tax year;
- 7 (ix) The amount of property taxes due for the current tax year for
8 each participating political subdivision;
- 9 (x) The change in the amount of property taxes due for each
10 participating political subdivision from the previous tax year to the
11 current tax year; and
- 12 (xi) The following statement: To obtain more information regarding
13 the tax increase, citizens may contact the political subdivision at the
14 telephone number provided in this notice.
- 15 (4) After the joint public hearing required in subsection (3) of
16 this section, the governing body of each participating political
17 subdivision shall pass an ordinance or resolution to set such political
18 subdivision's property tax request. If the political subdivision is
19 increasing its property tax request over the amount from the prior year,
20 including any increase in excess of the allowable growth percentage, then
21 such ordinance or resolution shall include, but not be limited to, the
22 following information:
- 23 (a) The name of the political subdivision;
- 24 (b) The amount of the property tax request;
- 25 (c) The following statements:
- 26 (i) The total assessed value of property differs from last year's
27 total assessed value by percent;
- 28 (ii) The tax rate which would levy the same amount of property taxes
29 as last year, when multiplied by the new total assessed value of
30 property, would be \$. per \$100 of assessed value;
- 31 (iii) The (name of political subdivision) proposes to adopt a

1 property tax request that will cause its tax rate to be \$..... per \$100
2 of assessed value; and

3 (iv) Based on the proposed property tax request and changes in other
4 revenue, the total operating budget of (name of political subdivision)
5 will exceed last year's by percent; and

6 (d) The record vote of the governing body in passing such resolution
7 or ordinance.

8 (5) Any resolution or ordinance setting a property tax request under
9 this section shall be certified and forwarded to the county clerk on or
10 before October 15 of the year for which the tax request is to apply.

11 (6) The county clerk, or his or her designee, shall prepare a report
12 which shall include (a) the names of the representatives of the political
13 subdivisions participating in the joint public hearing and (b) the name
14 and address of each individual who spoke at the joint public hearing,
15 unless the address requirement is waived to protect the security of the
16 individual, and the name of any organization represented by each such
17 individual. Such report shall be delivered to the political subdivisions
18 participating in the joint public hearing within ten days after such
19 hearing.

20 Sec. 5. (1) Except as provided in subsection (2) of this section,
21 any levy which is not in compliance with the Property Tax Request Act and
22 section 77-1601 shall be construed as an unauthorized levy under section
23 77-1606.

24 (2) An inadvertent failure to comply with the Property Tax Request
25 Act shall not invalidate a political subdivision's property tax request
26 or constitute an unauthorized levy under section 77-1606. The failure of
27 a taxpayer to receive a postcard as required under the act shall not
28 invalidate a political subdivision's property tax request or constitute
29 an unauthorized levy under section 77-1606.

30 Sec. 6. Section 13-508, Revised Statutes Cumulative Supplement,
31 2020, is amended to read:

1 13-508 (1) After publication and hearing thereon and within the time
2 prescribed by law, each governing body shall file with and certify to the
3 levying board or boards on or before September 30 ~~20~~ of each year or
4 September 30 ~~20~~ of the final year of a biennial period and file with the
5 auditor a copy of the adopted budget statement which complies with
6 sections 13-518 to 13-522 or 79-1023 to 79-1030, together with the amount
7 of the tax required to fund the adopted budget, setting out separately
8 (a) the amount to be levied for the payment of principal or interest on
9 bonds issued by the governing body and (b) the amount to be levied for
10 all other purposes. Proof of publication shall be attached to the
11 statements. For fiscal years prior to fiscal year 2017-18, learning
12 communities shall also file a copy of such adopted budget statement with
13 member school districts on or before September 1 of each year. If the
14 prime rate published by the Federal Reserve Board is ten percent or more
15 at the time of the filing and certification required under this
16 subsection, the governing body, in certifying the amount required, may
17 make allowance for delinquent taxes not exceeding five percent of the
18 amount required plus the actual percentage of delinquent taxes for the
19 preceding tax year or biennial period and for the amount of estimated tax
20 loss from any pending or anticipated litigation which involves taxation
21 and in which tax collections have been or can be withheld or escrowed by
22 court order. For purposes of this section, anticipated litigation shall
23 be limited to the anticipation of an action being filed by a taxpayer who
24 or which filed a similar action for the preceding year or biennial period
25 which is still pending. Except for such allowances, a governing body
26 shall not certify an amount of tax more than one percent greater or
27 lesser than the amount determined under section 13-505.

28 (2) Each governing body shall use the certified taxable values as
29 provided by the county assessor pursuant to section 13-509 for the
30 current year in setting or certifying the levy. Each governing body may
31 designate one of its members to perform any duty or responsibility

1 required of such body by this section.

2 Sec. 7. Section 13-513, Revised Statutes Cumulative Supplement,
3 2020, is amended to read:

4 13-513 (1) The auditor shall, on or before August 1 each year,
5 request information from each governing body in a form prescribed by the
6 auditor regarding (a) trade names, corporate names, or other business
7 names under which the governing body operates and (b) agreements to which
8 the governing body is a party under the Interlocal Cooperation Act and
9 the Joint Public Agency Act. Each governing body shall provide such
10 information to the auditor on or before September 30 ~~20~~.

11 (2) Information requested pursuant to this section that is not
12 received by the auditor on or before September 30 ~~20~~ shall be delinquent.
13 The auditor shall notify the political subdivision by facsimile
14 transmission, email, or first-class mail of such delinquency. Beginning
15 on the day that such notification is sent, the auditor may assess the
16 political subdivision a late fee of twenty dollars per day for each
17 calendar day the requested information remains delinquent. The total late
18 fee assessed to a political subdivision under this section shall not
19 exceed two thousand dollars per delinquency.

20 (3) The auditor shall remit to the State Treasurer for credit to the
21 Auditor of Public Accounts Cash Fund a remedial fee sufficient to
22 reimburse the direct costs of administering and enforcing this section,
23 but such remedial fee shall not exceed one hundred dollars from any late
24 fee received under this section. The auditor shall remit any late fee
25 amount in excess of one hundred dollars received under this section to
26 the State Treasurer to be distributed in accordance with Article VII,
27 section 5, of the Constitution of Nebraska.

28 (4) If a political subdivision fails to provide the information
29 requested under this section on or before September 30 ~~20~~, the auditor
30 may, at his or her discretion, audit such political subdivision. The
31 expense of such audit shall be paid by the political subdivision.

1 Sec. 8. Section 14-1821, Reissue Revised Statutes of Nebraska, is
2 amended to read:

3 14-1821 To assist in the defraying of all character of expense of
4 the authority and to such extent as in its discretion and judgment may be
5 necessary, the board shall annually certify a tax request for the fiscal
6 year commencing on the following January 1. Such tax request shall not
7 exceed in any one year ten cents on each one hundred dollars on the
8 taxable value of the taxable property in the city of the metropolitan
9 class or taxable property in any county in which such city is located,
10 adjacent county, or city or village located within such counties served
11 by the authority. The board shall by resolution, on or before September
12 ~~30~~ 20 of each year, certify such tax request to the city council of such
13 city and the governing board of any county in which such city is located,
14 adjacent county, or city or village located within such counties served
15 by the authority. Such county, city, or village is hereby authorized to
16 cause such tax to be levied and to be collected as are other taxes by the
17 treasurer of such city or village or county treasurer and paid over by
18 him or her to the treasurer of such board subject to the order of such
19 board and subject to section 77-3443. If in any year the full amount so
20 certified and collected is not needed for the current purposes of such
21 authority, the balance shall be credited to reserves of such authority to
22 be used for acquisition of necessary property and equipment.

23 Sec. 9. Section 18-822, Revised Statutes Cumulative Supplement,
24 2020, is amended to read:

25 18-822 (1) To assist in defraying the expenses of a regional
26 metropolitan transit authority, and to such extent as in its discretion
27 and judgment may be necessary, the board shall annually certify a tax
28 levy for the fiscal year commencing on the following January 1. Such levy
29 shall not exceed in any one year ten cents on each one hundred dollars on
30 the taxable value of the taxable property that at the time of the levy is
31 located in or during the ensuing fiscal year will be located in any

1 municipality in which such authority shall be deemed to have operating
2 jurisdiction pursuant to section 18-804.

3 (2) The board shall by resolution, on or before September ~~30~~ 20 of
4 each year, certify such tax levy to the county assessor of the county or
5 counties in which the authority operates. If in any year the full amount
6 so certified and collected is not needed for the current purposes of such
7 authority, the balance shall be credited to the operating fund of such
8 authority and, as the board in its discretion deems convenient, to other
9 reserve funds of such authority.

10 Sec. 10. Section 18-2107, Revised Statutes Cumulative Supplement,
11 2020, is amended to read:

12 18-2107 An authority shall constitute a public body corporate and
13 politic, exercising public and essential governmental functions and
14 having all the powers necessary or convenient to carry out and effectuate
15 the purposes and provisions of the Community Development Law, including
16 the power:

17 (1) To sue and to be sued; to have a seal and to alter the same at
18 pleasure; to have perpetual succession; to make and execute contracts and
19 other instruments necessary or convenient to the exercise of the powers
20 of the authority; and to make and from time to time amend and repeal
21 bylaws, rules, and regulations not inconsistent with the Community
22 Development Law;

23 (2) To prepare or cause to be prepared and recommend redevelopment
24 plans to the governing body of the city and to undertake and carry out
25 redevelopment projects within its area of operation;

26 (3) To arrange or contract for the furnishing or repair, by any
27 person or agency, public or private, of services, privileges, works,
28 streets, roads, public utilities, or other facilities for or in
29 connection with a redevelopment project; and, notwithstanding anything to
30 the contrary contained in the Community Development Law or any other
31 provision of law, to agree to any conditions that it may deem reasonable

1 and appropriate attached to federal financial assistance and imposed
2 pursuant to federal law relating to the determination of prevailing
3 salaries or wages or compliance with labor standards, in the undertaking
4 or carrying out of a redevelopment project, and to include in any
5 contract let in connection with such a project provisions to fulfill such
6 federally imposed conditions as it may deem reasonable and appropriate;

7 (4) Within its area of operation, to purchase, lease, obtain options
8 upon, or acquire by gift, grant, bequest, devise, eminent domain, or
9 otherwise any real or personal property or any interest therein, together
10 with any improvements thereon, necessary or incidental to a redevelopment
11 project; to hold, improve, clear, or prepare for redevelopment any such
12 property; to sell, lease for a term not exceeding ninety-nine years,
13 exchange, transfer, assign, subdivide, retain for its own use, mortgage,
14 pledge, hypothecate, or otherwise encumber or dispose of any real or
15 personal property or any interest therein; to enter into contracts with
16 redevelopers of property containing covenants, restrictions, and
17 conditions regarding the use of such property for residential,
18 commercial, industrial, or recreational purposes or for public purposes
19 in accordance with the redevelopment plan and such other covenants,
20 restrictions, and conditions as the authority may deem necessary to
21 prevent a recurrence of substandard and blighted areas or to effectuate
22 the purposes of the Community Development Law; to make any of the
23 covenants, restrictions, or conditions of the foregoing contracts
24 covenants running with the land and to provide appropriate remedies for
25 any breach of any such covenants or conditions, including the right in
26 the authority to terminate such contracts and any interest in the
27 property created pursuant thereto; to borrow money, issue bonds, and
28 provide security for loans or bonds; to establish a revolving loan fund;
29 to insure or provide for the insurance of any real or personal property
30 or the operation of the authority against any risks or hazards, including
31 the power to pay premiums on any such insurance; to enter into any

1 contracts necessary to effectuate the purposes of the Community
2 Development Law; and to provide grants, loans, or other means of
3 financing to public or private parties in order to accomplish the
4 rehabilitation or redevelopment in accordance with a redevelopment plan,
5 except that the proceeds from indebtedness incurred for the purpose of
6 financing a redevelopment project that includes the division of taxes as
7 provided in section 18-2147 shall not be used to establish a revolving
8 loan fund. No statutory provision with respect to the acquisition,
9 clearance, or disposition of property by other public bodies shall
10 restrict an authority exercising powers hereunder, in such functions,
11 unless the Legislature shall specifically so state;

12 (5) To invest any funds held in reserves or sinking funds or any
13 funds not required for immediate disbursement in property or securities
14 in which savings banks or other banks may legally invest funds subject to
15 their control; and to redeem its bonds at the redemption price
16 established therein or to purchase its bonds at less than redemption
17 price, and such bonds redeemed or purchased shall be canceled;

18 (6) To borrow money and to apply for and accept advances, loans,
19 grants, contributions, and any other form of financial assistance from
20 the federal government, from the state, county, municipality, or other
21 public body, or from any sources, public or private, including charitable
22 funds, foundations, corporations, trusts, or bequests, for purposes of
23 the Community Development Law, to give such security as may be required,
24 and to enter into and carry out contracts in connection therewith; and
25 notwithstanding any other provision of law, to include in any contract
26 for financial assistance with the federal government for a redevelopment
27 project such conditions imposed pursuant to federal law as the authority
28 may deem reasonable and appropriate and which are not inconsistent with
29 the purposes of the Community Development Law;

30 (7) Acting through one or more members of an authority or other
31 persons designated by the authority, to conduct examinations and

1 investigations and to hear testimony and take proof under oath at public
2 or private hearings on any matter material for its information; to
3 administer oaths and to issue commissions for the examination of
4 witnesses who are outside of the state or unable to attend before the
5 authority or excused from attendance; and to make available to
6 appropriate agencies or public officials, including those charged with
7 the duty of abating or requiring the correction of nuisances or like
8 conditions, demolishing unsafe or insanitary structures, or eliminating
9 conditions of blight within its area of operation, its findings and
10 recommendations with regard to any building or property where conditions
11 exist which are dangerous to the public health, safety, morals, or
12 welfare;

13 (8) Within its area of operation, to make or have made all surveys,
14 appraisals, studies, and plans, but not including the preparation of a
15 general plan for the community, necessary to the carrying out of the
16 purposes of the Community Development Law and to contract or cooperate
17 with any and all persons or agencies, public or private, in the making
18 and carrying out of such surveys, appraisals, studies, and plans;

19 (9) To prepare plans and provide reasonable assistance for the
20 relocation of families, business concerns, and others displaced from a
21 redevelopment project area to permit the carrying out of the
22 redevelopment project to the extent essential for acquiring possession of
23 and clearing such area or parts thereof; and to make relocation payments
24 to or with respect to such persons for moving expenses and losses of
25 property for which reimbursement or compensation is not otherwise made,
26 including the making of such payments financed by the federal government;

27 (10) To make such expenditures as may be necessary to carry out the
28 purposes of the Community Development Law; and to make expenditures from
29 funds obtained from the federal government without regard to any other
30 laws pertaining to the making and approval of appropriations and
31 expenditures;

1 (11) To certify on or before September 30 ~~20~~ of each year to the
2 governing body of the city the amount of tax to be levied for the
3 succeeding fiscal year for community redevelopment purposes, not to
4 exceed two and six-tenths cents on each one hundred dollars upon the
5 taxable value of the taxable property in such city, which levy is subject
6 to allocation under section 77-3443 on and after July 1, 1998. The
7 governing body shall levy and collect the taxes so certified at the same
8 time and in the same manner as other city taxes are levied and collected,
9 and the proceeds of such taxes, when due and as collected, shall be set
10 aside and deposited in the special account or accounts in which other
11 revenue of the authority is deposited. Such proceeds shall be employed to
12 assist in the defraying of any expenses of redevelopment plans and
13 projects, including the payment of principal and interest on any bonds
14 issued to pay the costs of any such plans and projects;

15 (12) To exercise all or any part or combination of powers granted in
16 this section;

17 (13) To plan, undertake, and carry out neighborhood development
18 programs consisting of redevelopment project undertakings and activities
19 in one or more community redevelopment areas which are planned and
20 carried out on the basis of annual increments in accordance with the
21 Community Development Law for planning and carrying out redevelopment
22 projects;

23 (14) To agree with the governing body of the city for the imposition
24 of an occupation tax for an enhanced employment area; and

25 (15) To demolish any structure determined by the governing body of
26 the city to be unsafe or unfit for human occupancy in accordance with
27 section 18-1722.01.

28 Sec. 11. Section 23-909, Reissue Revised Statutes of Nebraska, is
29 amended to read:

30 23-909 On or before September 30 ~~20~~ of each year, the county board
31 shall adopt the budget and appropriate the several amounts specified in

1 the budget for the several departments, offices, activities, and funds of
2 the county for the period to which the budget applies as provided
3 hereinbefore.

4 Sec. 12. Section 23-3552, Reissue Revised Statutes of Nebraska, is
5 amended to read:

6 23-3552 (1) The board of directors may, after the adoption of the
7 budget statement, levy and collect an annual tax which the district
8 requires under the adopted budget statement to be received from taxation
9 for the ensuing fiscal year not to exceed three and five-tenths cents on
10 each one hundred dollars of the taxable value of the taxable property
11 within such district. On and after July 1, 1998, the tax levy provided in
12 this subsection is subject to section 77-3443.

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

26 (3) Until July 1, 1998, the taxes authorized by subsections (1) and
27 (2) of this section shall not be included within the levy limitations for
28 general county purposes prescribed in section 23-119 or Article VIII,
29 section 5, of the Constitution of Nebraska. On and after July 1, 1998,
30 the taxes authorized by subsections (1) and (2) of this section shall not
31 be included within the levy limitations for general county purposes

1 prescribed in section 77-3442 or Article VIII, section 5, of the
2 Constitution of Nebraska. On and after July 1, 1998, for purposes of
3 section 77-3443, the county board of each of the counties having land
4 embraced within the district shall approve the tax levy.

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

9 (5) The board shall annually, on or before September 30 ~~20~~, certify
10 the taxes authorized by this section to the county clerk of each of the
11 counties having land embraced within such district. The county clerk
12 shall extend such levies on the tax list, and the county treasurer shall
13 collect the tax in the same manner as county taxes and shall remit the
14 taxes collected to the county treasurer of the county in which the
15 petition for the formation of the district was filed. The county
16 treasurer shall credit the local hospital district with the amount
17 thereof and make disbursements therefrom on warrants of the district
18 signed by the chairperson and secretary-treasurer of the board of
19 directors.

20 Sec. 13. Section 31-333, Reissue Revised Statutes of Nebraska, is
21 amended to read:

22 31-333 The board of supervisors shall annually thereafter determine,
23 order, and levy the amount of the installment of the tax hereinbefore
24 named which shall become due and be collected during the year at the same
25 time that county taxes are due and collected, and in case bonds are
26 issued, the amount of the interest which will accrue on such bonds shall
27 be included and added to the tax. The annual installment and levy shall
28 be evidenced and certified by the board, on or before September 30 ~~20~~, to
29 the county clerk of each county in which lands of the district are
30 situated, which certificate shall be substantially in the following form:
31 State of Nebraska,)

1 which the real property is situated on which the tax is levied at the
2 same time and in the same manner that the county taxes on such property
3 are collected. The county clerk shall be allowed the same fees as he or
4 she receives for like services in other cases.

5 Sec. 14. Section 31-513, Reissue Revised Statutes of Nebraska, is
6 amended to read:

7 31-513 (1) The board of trustees may levy and collect annually taxes
8 for corporate purposes upon property within the limits of such sanitary
9 district to the amount of not more than three and five-tenths cents on
10 each one hundred dollars upon the taxable value of the taxable property
11 of such district.

12 (2) The board of trustees shall, on or before September ~~30~~ 20 of
13 each year, certify the amount of tax to be levied to the county clerk who
14 shall place the proper levy upon the county tax list, and the tax shall
15 be collected by the county treasurer in the same manner as county taxes.

16 (3) The tax money collected by the levy shall be used exclusively
17 for the purpose or purposes set forth in subsection (1) of this section.
18 The county treasurer shall disburse the taxes on warrants of the board of
19 trustees, and in respect to such fund, the county treasurer shall be ex
20 officio treasurer of the sanitary district.

21 Sec. 15. Section 31-739, Reissue Revised Statutes of Nebraska, is
22 amended to read:

23 31-739 (1) The district may borrow money for corporate purposes and
24 issue its general obligation bonds therefor and shall annually levy a tax
25 on the taxable value of the taxable property in the district sufficient
26 to pay the interest and principal on the bonds. Such levy shall be known
27 as the bond tax levy of the district. The district shall also annually
28 levy a tax on the taxable value of the taxable property in the district
29 for the purpose of creating a sinking fund for the maintenance and
30 repairing of any sewer or water system or electric lines and conduits in
31 the district, for the payment of any hydrant rentals, for the maintenance

1 and repairing of any sidewalks, public roads, streets, and highways,
2 public waterways, docks, or wharfs, and related appurtenances in the
3 district, for the cost of operating any street lighting system for the
4 public streets and highways within the district, for the building,
5 construction, improvement, or replacement of facilities or systems when
6 necessary to remove or alleviate an existing threat to public health and
7 safety affecting no more than one hundred existing homes, for the cost of
8 building, acquiring, maintaining, and operating public parks,
9 playgrounds, and recreational facilities, or, when permitted by section
10 31-727, for contracting with other sanitary and improvement districts for
11 building, acquiring, maintaining, and operating public parks,
12 playgrounds, and recreational facilities for the joint use of the
13 residents of the contracting districts, or for the cost of any other
14 services for which the district has contracted or to make up any
15 deficiencies caused by the nonpayment of any special assessments. Such
16 levy shall be known as the operating levy of the district. On or before
17 September 30 ~~20~~ of each year, the clerk of the board shall certify the
18 tax to the county clerk of the counties in which such district is located
19 in order that the tax may be extended upon the county tax list. Nothing
20 contained in this section shall authorize any district which has been
21 annexed by a city or village to levy any taxes within or upon the annexed
22 area after the effective date of the annexation if the effective date of
23 the annexation is prior to such levy certification date of the district
24 for the year in which such annexation occurs.

25 (2) The county treasurer of the county in which the greater portion
26 of the area of the district is located shall be ex officio treasurer of
27 the sanitary and improvement district and shall be responsible for all
28 funds of the district coming into his or her hands. He or she shall
29 collect all taxes and special assessments levied by the district and
30 deposit the same in a bond sinking fund for the payment of principal and
31 interest on any bonds outstanding.

1 (3) Except as provided in subsection (5) of this section, the
2 trustees or administrator of the district may authorize the clerk or
3 appoint an independent agent to collect service charges and all items
4 other than taxes, connection charges, special assessments, and funds from
5 sale of bonds and warrants, but all funds so collected shall, at least
6 once each month, be remitted to the treasurer to be held in a fund,
7 separate from the general fund or construction fund of the district,
8 which shall be known as the service fee fund of the district. The
9 trustees or administrator may direct the district's treasurer to disburse
10 funds held in the service fee fund to maintain and operate any service
11 for which the funds have been collected or to deposit such funds into the
12 general fund of the district.

13 (4) The treasurer of the district shall not be responsible for such
14 funds until they are received by him or her. The treasurer shall disburse
15 the funds of the district only on warrants authorized by the trustees or
16 the administrator and signed by the chairperson and clerk or the
17 administrator.

18 (5) If the average weekly balance in the service fee fund of a
19 district for a full budget year does not exceed five thousand dollars,
20 the trustees or administrator of the district may authorize the clerk to
21 establish an interest-bearing checking account in the name of the
22 district to be maintained as the district service fee fund and the
23 district's treasurer shall disburse the balance of funds held in the
24 service fee fund of the district to the clerk for deposit into the
25 district service fee fund. Following the creation of the district service
26 fee fund, all funds required to be deposited into the service fee fund
27 shall be deposited into the district service fee fund and all
28 disbursements which may lawfully be made from the service fee fund may be
29 made from the district service fee fund as directed or approved by the
30 trustees or the administrator.

31 Sec. 16. Section 35-509, Revised Statutes Cumulative Supplement,

1 2020, is amended to read:

2 35-509 (1) The board of directors shall have the power and duty to
3 determine a general fire protection and rescue policy for the district
4 and shall annually fix the amount of money for the proposed budget
5 statement as may be deemed sufficient and necessary in carrying out such
6 contemplated program for the ensuing fiscal year, including the amount of
7 principal and interest upon the indebtedness of the district for the
8 ensuing year.

9 (2)(a) For any rural or suburban fire protection district that has
10 levy authority pursuant to subsection (10) of section 77-3442, after the
11 adoption of the budget statement, the president and secretary of the
12 district shall certify the amount of tax to be levied which the district
13 requires for the adopted budget statement for the ensuing year to the
14 proper county clerk or county clerks on or before September 30 ~~20~~ of each
15 year. The county board shall levy a tax not to exceed ten and one-half
16 cents on each one hundred dollars upon the taxable value of all the
17 taxable property in such district for the maintenance of the fire
18 protection district for the fiscal year, plus such levy as is authorized
19 to be made under subdivision (13)(a) of section 35-508, all such levies
20 being subject to subsection (10) of section 77-3442. The tax shall be
21 collected as other taxes are collected in the county, deposited with the
22 county treasurer, and placed to the credit of the rural or suburban fire
23 protection district so authorizing the same on or before the fifteenth
24 day of each month or more frequently as provided in section 77-1759 or be
25 remitted to the county treasurer of the county in which the greatest
26 portion of the valuation of the district is located as is provided for by
27 subsection (3) of this section.

28 (b) For any rural or suburban fire protection district that does not
29 have levy authority pursuant to subsection (10) of section 77-3442, after
30 the adoption of the budget statement, the president and secretary of the
31 district shall request the amount of tax to be levied which the district

1 requires for the adopted budget statement for the ensuing year to the
2 proper county clerk or county clerks on or before August 1 of each year
3 pursuant to subsection (3) of section 77-3443. The county board shall
4 levy a tax not to exceed ten and one-half cents on each one hundred
5 dollars upon the taxable value of all the taxable property in such
6 district for the maintenance of the fire protection district for the
7 fiscal year, plus such levy as is authorized to be made under subdivision
8 (13)(b) of section 35-508, all such levies being subject to section
9 77-3443. The tax shall be collected as other taxes are collected in the
10 county, deposited with the county treasurer, and placed to the credit of
11 the rural or suburban fire protection district so authorizing the same on
12 or before the fifteenth day of each month or more frequently as provided
13 in section 77-1759 or be remitted to the county treasurer of the county
14 in which the greatest portion of the valuation of the district is located
15 as is provided for by subsection (3) of this section. For purposes of
16 section 77-3443, the county board of the county in which the greatest
17 portion of the valuation of the district is located shall approve the
18 levy.

19 (3) All such taxes collected or received for the district by the
20 treasurer of any other county than the one in which the greatest portion
21 of the valuation of the district is located shall be remitted to the
22 treasurer of the county in which the greatest portion of the valuation of
23 the district is located at least quarterly. All such taxes collected or
24 received shall be placed to the credit of such district in the treasury
25 of the county in which the greatest portion of the valuation of the
26 district is located.

27 (4) In no case shall the amount of tax levy exceed the amount of
28 funds to be received from taxation according to the adopted budget
29 statement of the district.

30 Sec. 17. Section 39-1621, Reissue Revised Statutes of Nebraska, is
31 amended to read:

1 39-1621 (1) The board of trustees may, after adoption of the budget
2 statement for such district, annually levy and collect the amount of
3 taxes provided in the adopted budget statement of the district to be
4 received from taxation for corporate purposes upon property within the
5 limits of such road improvement district to the amount of not more than
6 three and five-tenths cents on each one hundred dollars upon the taxable
7 value of the taxable property in such district for general maintenance
8 and operating purposes subject to section 77-3443. The board shall, on or
9 before September 30 ~~20~~ of each year, certify any such levy to the county
10 clerk of the counties in which such district is located who shall extend
11 the levy upon the county tax list.

12 (2) The county treasurer of the county in which the greater portion
13 of the area of the district is located shall be ex officio treasurer of
14 the road improvement district and shall be responsible for all funds of
15 the district coming into his or her hands. The treasurer shall collect
16 all taxes and special assessments levied by the district and collected by
17 him or her from his or her county or from other county treasurers if
18 there is more than one county having land in the district and all money
19 derived from the sale of bonds or warrants. The treasurer shall not be
20 responsible for such funds until they are received by him or her. The
21 treasurer shall disburse the funds of the district only on warrants
22 authorized by the trustees and signed by the president and clerk.

23 Sec. 18. Section 46-543, Reissue Revised Statutes of Nebraska, is
24 amended to read:

25 46-543 To levy and collect taxes under Class A, the board shall, in
26 each year, determine the amount of money necessary to be raised by
27 taxation, taking into consideration other sources of revenue of the
28 district, to supply funds for paying expenses of organization, for
29 surveys and plans, and for paying the cost of constructing, operating,
30 and maintaining the works of the district. The amount shall not exceed
31 three and five-tenths cents on each one hundred dollars prior to the

1 delivery of water from the works and thereafter shall not exceed seven
2 cents on each one hundred dollars of the taxable value of the taxable
3 property within the district, except that in the event of accruing
4 defaults, deficiencies, or defaults and deficiencies, an additional levy
5 may be made as provided in section 46-553.

6 The board shall, on or before September ~~30~~ 20 of each year, certify
7 to the county board of each county within the district or having a
8 portion of its territory within the district the amount so fixed with
9 direction that, at the time and in the manner required by law for levying
10 of taxes for county purposes, such county board shall levy such tax upon
11 the taxable value of the taxable property within the district in addition
12 to such other taxes as may be levied by such county board at the rate
13 required to produce the amount so fixed and determined.

14 No tax shall be levied and collected under Class A until the
15 proposition of levying taxes has been submitted by a resolution of the
16 board to the qualified electors of the district at an election held for
17 that purpose in the same manner as provided for submission of incurring
18 bonded indebtedness in sections 46-564 to 46-566, and when the
19 proposition has been approved by a majority of the qualified electors of
20 the district voting on the proposition at such election, thereafter the
21 board shall be entitled to certify to the county board the amount of tax
22 to be levied.

23 Sec. 19. Section 77-1601, Reissue Revised Statutes of Nebraska, is
24 amended to read:

25 77-1601 (1) The county board of equalization shall each year, on or
26 before October ~~20~~ 15, levy the necessary taxes for the current year if
27 within the limit of the law. The levy shall include an amount for
28 operation of all functions of county government and shall also include
29 all levies necessary to fund tax requests ~~certified under section~~
30 ~~77-1601.02~~ that are authorized as provided in sections 77-3442 to
31 77-3444, including requests certified under the Property Tax Request Act.

1 (2) On or before November 5, the county board of equalization upon
2 its own motion may act to correct a clerical error which has resulted in
3 the calculation of an incorrect levy by any entity with a tax request as
4 provided in sections 77-3442 to 77-3444, including requests certified
5 under the Property Tax Request Act ~~otherwise authorized to certify a tax~~
6 ~~request under section 77-1601.02.~~ The county board of equalization shall
7 hold a public hearing to determine what adjustment to the levy is proper,
8 legal, or necessary. Notice shall be provided to the governing body of
9 each political subdivision affected by the error. Notice of the hearing
10 as required by section 84-1411 shall include the following: (a) The time
11 and place of the hearing, (b) the dollar amount at issue, and (c) a
12 statement setting forth the nature of the error.

13 (3) Upon the conclusion of the hearing, the county board of
14 equalization shall issue a corrected levy if it determines that an error
15 was made in the original levy which warrants correction. The county board
16 of equalization shall then order (a) the county assessor, county clerk,
17 and county treasurer to revise assessment books, unit valuation ledgers,
18 tax statements, and any other tax records to reflect the correction made
19 and (b) the recertification of the information provided to the Property
20 Tax Administrator pursuant to section 77-1613.01.

21 Sec. 20. Section 77-1736.06, Revised Statutes Cumulative Supplement,
22 2020, is amended to read:

23 77-1736.06 The following procedure shall apply when making a
24 property tax refund:

25 (1) Within thirty days of the entry of a final nonappealable order,
26 an unprotested determination of a county assessor, an unappealed decision
27 of a county board of equalization, or other final action requiring a
28 refund of real or personal property taxes paid or, for property valued by
29 the state, within thirty days of a recertification of value by the
30 Property Tax Administrator pursuant to section 77-1775 or 77-1775.01, the
31 county assessor shall determine the amount of refund due the person

1 entitled to the refund, certify that amount to the county treasurer, and
2 send a copy of such certification to the person entitled to the refund.
3 Within thirty days from the date the county assessor certifies the amount
4 of the refund, the county treasurer shall notify each political
5 subdivision, including any school district receiving a distribution
6 pursuant to section 79-1073 and any land bank receiving real property
7 taxes pursuant to subdivision (3)(a) of section 18-3411, of its
8 respective share of the refund, except that for any political subdivision
9 whose share of the refund is two hundred dollars or less, the county
10 board may waive this notice requirement. Notification shall be by first-
11 class mail, postage prepaid, to the last-known address of record of the
12 political subdivision. The county treasurer shall pay the refund from
13 funds in his or her possession belonging to any political subdivision,
14 including any school district receiving a distribution pursuant to
15 section 79-1073 and any land bank receiving real property taxes pursuant
16 to subdivision (3)(a) of section 18-3411, which received any part of the
17 tax or penalty being refunded. If sufficient funds are not available ~~or~~
18 ~~the political subdivision, within thirty days of the mailing of the~~
19 ~~notice by the county treasurer if applicable, certifies to the county~~
20 ~~treasurer that a hardship would result and create a serious interference~~
21 ~~with its governmental functions if the refund of the tax or penalty is~~
22 ~~paid,~~ the county treasurer shall register the refund or portion thereof
23 which remains unpaid as a claim against such political subdivision and
24 shall issue the person entitled to the refund a receipt for the
25 registration of the claim. ~~The certification by a political subdivision~~
26 ~~declaring a hardship shall be binding upon the county treasurer;~~

27 (2) The refund of a tax or penalty or the receipt for the
28 registration of a claim made or issued pursuant to this section shall be
29 satisfied in full as soon as practicable ~~and in no event later than five~~
30 ~~years from the date the final order or other action approving a refund is~~
31 entered. If a receipt for the registration of a claim is given:

1 ~~(a) The governing body of the political subdivision shall make~~
2 ~~provisions in its next budget for the amount of such any refund or claim;~~
3 ~~or to be satisfied pursuant to this section. If a receipt for the~~
4 ~~registration of a claim is given:~~

5 ~~(b) If mutually agreed to by the governing body of the political~~
6 ~~subdivision and the person holding the receipt, such (a) Such receipt~~
7 ~~shall be applied to satisfy any tax levied or assessed by that political~~
8 ~~subdivision which becomes next falling due from the person holding the~~
9 ~~receipt until the claim is satisfied in full; after the sixth next~~
10 ~~succeeding levy is made on behalf of the political subdivision following~~
11 ~~the final order or other action approving the refund; and~~

12 ~~(b) To the extent the amount of such receipt exceeds the amount of~~
13 ~~such tax liability, the unsatisfied balance of the receipt shall be paid~~
14 ~~and satisfied within the five year period prescribed in this subdivision~~
15 ~~from a combination of a credit against taxes anticipated to be due to the~~
16 ~~political subdivision during such period and cash payment from any funds~~
17 ~~expected to accrue to the political subdivision pursuant to a written~~
18 ~~plan to be filed by the political subdivision with the county treasurer~~
19 ~~no later than thirty days after the claim against the political~~
20 ~~subdivision is first reduced by operation of a credit against taxes due~~
21 ~~to such political subdivision.~~

22 ~~If a political subdivision fails to fully satisfy the refund or~~
23 ~~claim prior to the sixth next succeeding levy following the entry of a~~
24 ~~final nonappealable order or other action approving a refund, interest~~
25 ~~shall accrue on the unpaid balance commencing on the sixth next~~
26 ~~succeeding levy following such entry or action at the rate set forth in~~
27 ~~section 45-103;~~

28 (3) The county treasurer shall mail the refund or the receipt by
29 first-class mail, postage prepaid, to the last-known address of the
30 person entitled thereto. Multiple refunds to the same person may be
31 combined into one refund or credit. If a refund is not claimed by June 1

1 of the year following the year of mailing, the refund shall be canceled
2 and the resultant amount credited to the various funds originally
3 charged;

4 (4) When the refund involves property valued by the state, the Tax
5 Commissioner shall be authorized to negotiate a settlement of the amount
6 of the refund or claim due pursuant to this section on behalf of the
7 political subdivision from which such refund or claim is due. Any
8 political subdivision which does not agree with the settlement terms as
9 negotiated may reject such terms, and the refund or claim due from the
10 political subdivision then shall be satisfied as set forth in this
11 section as if no such negotiation had occurred;

12 (5) In the event that the Legislature appropriates state funds to be
13 disbursed for the purposes of satisfying all or any portion of any refund
14 or claim, the Tax Commissioner shall order the county treasurer to
15 disburse such refund amounts directly to the persons entitled to the
16 refund in partial or total satisfaction of such persons' claims. The
17 county treasurer shall disburse such amounts within forty-five days after
18 receipt thereof;~~and~~

19 (6) If all or any portion of the refund is reduced by way of
20 settlement or forgiveness by the person entitled to the refund, the
21 proportionate amount of the refund that was paid by an appropriation of
22 state funds shall be reimbursed by the county treasurer to the State
23 Treasurer within forty-five days after receipt of the settlement
24 agreement or receipt of the forgiven refund. The amount so reimbursed
25 shall be credited to the General Fund; and -

26 (7) For any refund or claim due under this section, interest shall
27 accrue on the unpaid balance at the rate of nine percent beginning thirty
28 days after the date the county assessor certifies the amount of refund
29 based upon the final nonappealable order or other action approving the
30 refund.

31 Sec. 21. Section 77-1776, Reissue Revised Statutes of Nebraska, is

1 amended to read:

2 77-1776 Any political subdivision which has received proceeds from a
3 levy imposed on all taxable property within an entire county which is in
4 excess of that requested by the political subdivision under the Property
5 Tax Request Act ~~section 77-1601.02~~ as a result of a clerical error or
6 mistake shall, in the fiscal year following receipt, return the excess
7 tax collections, net of the collection fee, to the county. By July 31 of
8 the fiscal year following the receipt of any excess tax collections, the
9 county treasurer shall certify to the political subdivision the amount to
10 be returned. Such excess tax collections shall be restricted funds in the
11 budget of the county that receives the funds under section 13-518.

12 Sec. 22. Section 77-3443, Revised Statutes Cumulative Supplement,
13 2020, is amended to read:

14 77-3443 (1) All political subdivisions, other than (a) school
15 districts, community colleges, natural resources districts, educational
16 service units, cities, villages, counties, municipal counties, rural and
17 suburban fire protection districts that have levy authority pursuant to
18 subsection (10) of section 77-3442, and sanitary and improvement
19 districts and (b) political subdivisions subject to municipal allocation
20 under subsection (2) of this section, may levy taxes as authorized by law
21 which are authorized by the county board of the county or the council of
22 a municipal county in which the greatest portion of the valuation is
23 located, which are counted in the county or municipal county levy limit
24 provided in section 77-3442, and which do not collectively total more
25 than fifteen cents per one hundred dollars of taxable valuation on any
26 parcel or item of taxable property for all governments for which
27 allocations are made by the municipality, county, or municipal county,
28 except that such limitation shall not apply to property tax levies for
29 preexisting lease-purchase contracts approved prior to July 1, 1998, for
30 bonded indebtedness approved according to law and secured by a levy on
31 property, and for payments by a public airport to retire interest-free

1 loans from the Division of Aeronautics of the Department of
2 Transportation in lieu of bonded indebtedness at a lower cost to the
3 public airport. The county board or council shall review and approve or
4 disapprove the levy request of all political subdivisions subject to this
5 subsection. The county board or council may approve all or a portion of
6 the levy request and may approve a levy request that would allow the
7 requesting political subdivision to levy a tax at a levy greater than
8 that permitted by law. Unless a transit authority elects to convert to a
9 regional metropolitan transit authority in accordance with the Regional
10 Metropolitan Transit Authority Act, and for each fiscal year of such a
11 transit authority until the first fiscal year commencing after the
12 effective date of such conversion, the county board of a county or the
13 council of a municipal county which contains a transit authority
14 established pursuant to the Transit Authority Law shall allocate no less
15 than three cents per one hundred dollars of taxable property within the
16 city or municipal county subject to the levy to the transit authority if
17 requested by such authority. For any political subdivision subject to
18 this subsection that receives taxes from more than one county or
19 municipal county, the levy shall be allocated only by the county or
20 municipal county in which the greatest portion of the valuation is
21 located. The county board of equalization shall certify all levies by
22 October ~~20~~ 15 to insure that the taxes levied by political subdivisions
23 subject to this subsection do not exceed the allowable limit for any
24 parcel or item of taxable property. The levy allocated by the county or
25 municipal county may be exceeded as provided in section 77-3444.

26 (2) All city airport authorities established under the Cities
27 Airport Authorities Act, community redevelopment authorities established
28 under the Community Development Law, transit authorities established
29 under the Transit Authority Law unless and until the first fiscal year
30 commencing after the effective date of any conversion by such a transit
31 authority into a regional metropolitan transit authority pursuant to the

1 Regional Metropolitan Transit Authority Act, and offstreet parking
2 districts established under the Offstreet Parking District Act may be
3 allocated property taxes as authorized by law which are authorized by the
4 city, village, or municipal county and are counted in the city or village
5 levy limit or municipal county levy limit provided by section 77-3442,
6 except that such limitation shall not apply to property tax levies for
7 preexisting lease-purchase contracts approved prior to July 1, 1998, for
8 bonded indebtedness approved according to law and secured by a levy on
9 property, and for payments by a public airport to retire interest-free
10 loans from the Division of Aeronautics of the Department of
11 Transportation in lieu of bonded indebtedness at a lower cost to the
12 public airport. For offstreet parking districts established under the
13 Offstreet Parking District Act, the tax shall be counted in the
14 allocation by the city proportionately, by dividing the total taxable
15 valuation of the taxable property within the district by the total
16 taxable valuation of the taxable property within the city multiplied by
17 the levy of the district. Unless a transit authority elects to convert
18 into a regional metropolitan transit authority pursuant to the Regional
19 Metropolitan Transit Authority Act, and for each fiscal year of such a
20 transit authority until the first fiscal year commencing after the
21 effective date of such conversion, the city council of a city which has
22 established a transit authority pursuant to the Transit Authority Law or
23 the council of a municipal county which contains a transit authority
24 shall allocate no less than three cents per one hundred dollars of
25 taxable property subject to the levy to the transit authority if
26 requested by such authority. The city council, village board, or council
27 shall review and approve or disapprove the levy request of the political
28 subdivisions subject to this subsection. The city council, village board,
29 or council may approve all or a portion of the levy request and may
30 approve a levy request that would allow a levy greater than that
31 permitted by law. The levy allocated by the municipality or municipal

1 county may be exceeded as provided in section 77-3444.

2 (3) On or before August 1, all political subdivisions subject to
3 county, municipal, or municipal county levy authority under this section
4 shall submit a preliminary request for levy allocation to the county
5 board, city council, village board, or council that is responsible for
6 levying such taxes. The preliminary request of the political subdivision
7 shall be in the form of a resolution adopted by a majority vote of
8 members present of the political subdivision's governing body. The
9 failure of a political subdivision to make a preliminary request shall
10 preclude such political subdivision from using procedures set forth in
11 section 77-3444 to exceed the final levy allocation as determined in
12 subsection (4) of this section.

13 (4) Each county board, city council, village board, or council shall
14 (a) adopt a resolution by a majority vote of members present which
15 determines a final allocation of levy authority to its political
16 subdivisions and (b) forward a copy of such resolution to the chairperson
17 of the governing body of each of its political subdivisions. No final
18 levy allocation shall be changed after September 1 except by agreement
19 between both the county board, city council, village board, or council
20 which determined the amount of the final levy allocation and the
21 governing body of the political subdivision whose final levy allocation
22 is at issue.

23 Sec. 23. Section 79-1023, Revised Statutes Cumulative Supplement,
24 2020, is amended to read:

25 79-1023 (1) On or before May 1, 2020, and on or before March 1 of
26 each year thereafter, the department shall determine and certify to each
27 school district budget authority for the general fund budget of
28 expenditures for the ensuing school fiscal year.

29 (2) Except as provided in sections 79-1028.01, 79-1029, 79-1030, and
30 81-829.51, each school district shall have budget authority for the
31 general fund budget of expenditures equal to the greater of (a) the

1 general fund budget of expenditures for the immediately preceding school
2 fiscal year minus exclusions pursuant to subsection (1) of section
3 79-1028.01 for such school fiscal year with the difference increased by
4 the basic allowable growth rate for the school fiscal year for which
5 budget authority is being calculated, (b) the general fund budget of
6 expenditures for the immediately preceding school fiscal year minus
7 exclusions pursuant to subsection (1) of section 79-1028.01 for such
8 school fiscal year with the difference increased by an amount equal to
9 any student growth adjustment calculated for the school fiscal year for
10 which budget authority is being calculated, or (c) one hundred ten
11 percent of formula need for the school fiscal year for which budget
12 authority is being calculated minus the special education budget of
13 expenditures as filed on the school district budget statement on or
14 before September 30 ~~20~~ for the immediately preceding school fiscal year,
15 which special education budget of expenditures is increased by the basic
16 allowable growth rate for the school fiscal year for which budget
17 authority is being calculated.

18 (3) For any school fiscal year for which the budget authority for
19 the general fund budget of expenditures for a school district is based on
20 a student growth adjustment, the budget authority for the general fund
21 budget of expenditures for such school district shall be adjusted in
22 future years to reflect any student growth adjustment corrections related
23 to such student growth adjustment.

24 Sec. 24. Section 79-1084, Revised Statutes Cumulative Supplement,
25 2020, is amended to read:

26 79-1084 The school board of a Class III school district shall
27 annually, on or before September 30 ~~20~~, report in writing to the county
28 board and, for years prior to 2017, the learning community coordinating
29 council if the school district is a member of a learning community the
30 entire revenue raised by taxation and all other sources and received by
31 the school board for the previous school fiscal year and a budget for the

1 ensuing school fiscal year broken down generally as follows: (1) The
2 amount of funds required for the support of the schools during the
3 ensuing school fiscal year; (2) the amount of funds required for the
4 purchase of school sites; (3) the amount of funds required for the
5 erection of school buildings; (4) the amount of funds required for the
6 payment of interest upon all bonds issued for school purposes; and (5)
7 the amount of funds required for the creation of a sinking fund for the
8 payment of such indebtedness. The secretary shall publish, within ten
9 days after the filing of such budget, a copy of the fund summary pages of
10 the budget one time at the legal rate prescribed for the publication of
11 legal notices in a legal newspaper published in and of general
12 circulation in such city or village or, if none is published in such city
13 or village, in a legal newspaper of general circulation in the city or
14 village. The secretary of the school board failing or neglecting to
15 comply with this section shall be deemed guilty of a Class V misdemeanor
16 and, in the discretion of the court, the judgment of conviction may
17 provide for the removal from office of such secretary for such failure or
18 neglect. For Class III school districts that are not members of a
19 learning community, the county board shall levy and collect such taxes as
20 are necessary to provide the amount of revenue from property taxes as
21 indicated by all the data contained in the budget and the certificate
22 prescribed by this section, at the time and in the manner provided in
23 section 77-1601.

24 Sec. 25. Section 79-1085, Reissue Revised Statutes of Nebraska, is
25 amended to read:

26 79-1085 The board of education of a Class IV school district, on or
27 before September 30 ~~20~~ of each year, shall make or cause to be made and
28 report to the county board an estimate of the amount of funds required
29 for the fiscal year next ensuing: (1) For the payment of interest on
30 bonds issued by the district; (2) to provide a sinking fund for the
31 payment of bonds issued by the district; (3) to provide for the purchase

1 and betterment of school sites and the remodeling, erection, and
2 equipment, but not replacement, of buildings, new and old; (4) to provide
3 the necessary funds, premiums, contributions, and expenses in connection
4 with a retirement, annuity, insurance, or other benefit plan adopted by
5 the board of education for its present and future employees after their
6 retirement, or any reasonable classification thereof; and (5) to provide
7 for the support of schools, being the running expenses and miscellaneous
8 and all other expenses for such year.

9 The estimate shall be accompanied by a budget statement prepared in
10 accordance with good accounting practices and showing probable revenue
11 from all sources, expenditures, and available balances upon which such
12 estimate was based. The estimate and the budget statement may include
13 such items as the board of education deems necessary to maintain adequate
14 working balances of cash at all times and to take into account the
15 expenses and delays in the collection of taxes. The county board shall
16 levy the rate of tax necessary to provide the amounts so reported by the
17 board of education and collect such taxes in like manner as other taxes
18 are levied and collected.

19 Sec. 26. Section 79-1225, Reissue Revised Statutes of Nebraska, is
20 amended to read:

21 79-1225 (1) After the adoption of its budget statement, the board
22 for each educational service unit, except as provided in subsection (2)
23 of this section, may levy a tax in the amount which it requires under its
24 adopted budget statement to be received from taxation. The levy shall be
25 subject to the limits established by section 77-3442. The amount of such
26 levy shall be certified by the secretary of the educational service unit
27 board to the county board of equalization of each county in which any
28 part of the geographical area of the educational service unit is located
29 on or before September 30 ~~20~~ of each year. Such tax shall be levied and
30 assessed in the same manner as other property taxes and entered on the
31 books of the county treasurer. The proceeds of such tax, as collected,

1 shall be remitted to the treasurer of the board on or before the
2 fifteenth day of each month or more frequently as provided in section
3 77-1759.

4 (2) For fiscal year 2013-14 and each fiscal year thereafter, only an
5 educational service unit which has four or more member school districts
6 or an educational service unit composed of a single Class IV or Class V
7 school district may levy a tax on the taxable value of the taxable
8 property within the geographic boundaries of the educational service
9 unit.

10 Sec. 27. This act becomes operative on January 1, 2022.

11 Sec. 28. Original sections 14-1821, 23-909, 23-3552, 31-333,
12 31-513, 31-739, 39-1621, 46-543, 77-1601, 77-1776, 79-1085, and 79-1225,
13 Reissue Revised Statutes of Nebraska, and sections 13-508, 13-513,
14 18-822, 18-2107, 35-509, 77-1601.02, 77-1736.06, 77-3443, 79-1023, and
15 79-1084, Revised Statutes Cumulative Supplement, 2020, are repealed.