

LEGISLATIVE BILL 391

Approved by the Governor April 8, 1977

Introduced by Revenue Committee, Keyes, 3, Chmn.; Clark, 47; Burrows, 30; Hefner, 19; Simon, 31

AN ACT to amend sections 23-927 and 79-2210, Reissue Revised Statutes of Nebraska, 1943, relating to budgets; to provide that the final adjusted valuation shall be used in setting levies; to include educational service units; to provide duties of the county assessors; and to repeal the original sections.

Be it enacted by the people of the State of Nebraska,

Section 1. That section 23-927, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-927. After publication and hearing thereon and within the time prescribed by law, each governing body, ~~except as provided in section 79-2210~~; shall file with and certify to the levying board on or before ~~August 15~~ September 1 and file with the auditor, a copy of the adopted budget statement, together with the amount of the tax to be levied. Proof of publication shall be attached thereto. The governing body shall certify an amount of tax to be levied by the levying board, which levy shall not exceed the maximum levy prescribed by state law; Provided, the governing body, in certifying the amount to be so levied, may make allowance for delinquent taxes not exceeding five per cent of the amount to be levied, plus the actual percentage of delinquent taxes for the preceding tax year. Except for such allowance, a governing body shall not certify, nor a levying board levy, an amount of tax greater than the amount determined under section 23-924. Each governing body empowered to levy or certify a levy shall use the final adjusted valuation as provided by the county assessor pursuant to section 3 of this act for the current year in setting or certifying the levy. Each governing body may designate one of its members to perform any duty or responsibility required of such body by this section.

Sec. 2. That section 79-2210, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

79-2210. After the adoption of its budget statement, the board for each educational service unit may levy a tax, in the amount which it requires under its adopted budget statement to be received from taxation, of

not to exceed one mill on the dollar on the assessed valuation of all property except intangible property within its geographical unit. ~~The amount of any such levy shall be certified by the secretary of the board to the county treasurer of each county within the educational service unit who shall collect the same as other taxes are collected and remit the proceeds therefrom to the treasurer of the board; Provided, effective January 1, 1970, the board for each educational service unit shall prepare a yearly budget of the amount of funds for all purposes required to be raised by taxation during the ensuing fiscal year to carry out its operations and programs. This budget~~ The amount of such levy shall be certified by the secretary of the educational service unit board to the county board of equalization of each county in which any part of the geographical area of the educational service unit is located on or before July September 1 of each year. Such tax shall be levied and assessed in the same manner as other property taxes and entered on the books of the county treasurer. The proceeds of such tax, as collected, shall be remitted to the treasurer of the board not less frequently than once each month. On or before September 1 of each year, the secretary of the board for each educational service unit shall submit a map to the county board of equalization of each county in which any part of the geographical area of the educational service unit is located, showing the location and total valuation in that county of property within the educational service unit subject to taxation for the educational service unit's purposes, and the amount of the mill levy in that county which will raise that county's proportionate share of the total tax revenue for the educational service unit, as determined by the budget previously submitted, but in no event to exceed one mill.

Sec. 3. On or before August 15 of each year, the county assessor shall certify to each governing body or board empowered to levy or certify a mill levy the current valuation of all property subject to the applicable levy. Current valuation shall mean that valuation established by the county assessor and equalized by the county board of equalization and the State Board of Equalization and Assessment.

Sec. 4. That original sections 23-927 and 79-2210, Reissue Revised Statutes of Nebraska, 1943, are repealed.