

LEGISLATURE OF NEBRASKA  
ONE HUNDRED FOURTH LEGISLATURE  
SECOND SESSION

**LEGISLATIVE BILL 1014**

Introduced by Stinner, 48.

Read first time January 19, 2016

Committee:

1 A BILL FOR AN ACT relating to revenue and taxation; to amend section  
2 3-613, Reissue Revised Statutes of Nebraska, and sections 13-520,  
3 77-3442, and 77-3443, Revised Statutes Supplement, 2015; to change  
4 provisions relating to levy limitations and budget limitations for  
5 public airports; to harmonize provisions; and to repeal the original  
6 sections.

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

1 Section 1. Section 3-613, Reissue Revised Statutes of Nebraska, is  
2 amended to read:

3 3-613 Any authority established under sections 3-601 to 3-622 shall  
4 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 county, by purchase or  
10 condemnation, real property or rights or easements therein necessary or  
11 convenient for its corporate purposes and, except as may otherwise be  
12 provided in such sections, to use the same so long as its corporate  
13 existence continues. Such power shall not be exercised by authorities  
14 created after September 2, 1973, without further approval until such time  
15 as three or more members of the authority have been elected. If the  
16 exercise of such power is necessary while three or more appointed members  
17 remain on the authority, the appointing body shall approve all  
18 proceedings under this subdivision;

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

25 (6) With the consent of the county, to use the services of agents,  
26 employees, and facilities of the county, for which the authority may  
27 reimburse the county a proper proportion of the compensation or cost  
28 thereof, and also to use the services of the county attorney as legal  
29 advisor to the authority;

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

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

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

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

28           (11) To charge fees, rentals, and other charges for the use of  
29 projects under the jurisdiction of such authority subject to and in  
30 accordance with such agreement with bondholders as may be made as  
31 hereinafter provided. Subject to contracts with bondholders, all fees,

1 rentals, charges, and other revenue derived from any project shall be  
2 applied to the payment of operating, administration, and other necessary  
3 expenses of the authority properly chargeable to such project and to the  
4 payment of the interest on and principal of bonds or for making sinking-  
5 fund payments therefor. Subject to contracts with bondholders, the  
6 authority may treat one or more projects as a single enterprise with  
7 respect to revenue, expenses, the issuance of bonds, maintenance,  
8 operation, or other purposes;

9 (12) To annually request of the county board the amount of tax to be  
10 levied for airport purposes subject to section 77-3443, not to exceed  
11 three and five-tenths cents on each one hundred dollars of taxable  
12 valuation of all the taxable property in such county. Property tax levies  
13 for bonds issued by the authority pursuant to section 3-617 are not  
14 included in the levy limits established by this subdivision. The  
15 governing body shall levy and collect the taxes so requested at the same  
16 time and in the same manner as other taxes are levied and collected, and  
17 the proceeds of such taxes when due and as collected shall be set aside  
18 and deposited in the special account or accounts in which other revenue  
19 of the authority is deposited;

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

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

31 (15) To incur debt and issue negotiable bonds and to provide for the

1 rights of the holders thereof;

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

4 (17) To do all things necessary or convenient to carry out the  
5 powers expressly conferred on such authorities by sections 3-601 to  
6 3-622.

7 Sec. 2. Section 13-520, Revised Statutes Supplement, 2015, is  
8 amended to read:

9 13-520 The limitations in section 13-519 shall not apply to (1)  
10 restricted funds budgeted for capital improvements, (2) restricted funds  
11 expended from a qualified sinking fund for acquisition or replacement of  
12 tangible personal property with a useful life of five years or more, (3)  
13 restricted funds pledged to retire bonded indebtedness, (4) restricted  
14 funds used by a public airport to retire interest-free loans from the  
15 Department of Aeronautics, (5) restricted funds used by a public airport  
16 to retire bonded indebtedness in lieu of bonded indebtedness at a lower  
17 cost to the public airport, (6) restricted funds ~~or~~ used to pay other  
18 financial instruments that are approved and agreed to before July 1,  
19 1999, in the same manner as bonds by a governing body created under  
20 section 35-501, (7 4) restricted funds budgeted in support of a service  
21 which is the subject of an agreement or a modification of an existing  
22 agreement whether operated by one of the parties to the agreement or by  
23 an independent joint entity or joint public agency, (8 5) restricted  
24 funds budgeted to pay for repairs to infrastructure damaged by a natural  
25 disaster which is declared a disaster emergency pursuant to the Emergency  
26 Management Act, (9 6) restricted funds budgeted to pay for judgments,  
27 except judgments or orders from the Commission of Industrial Relations,  
28 obtained against a governmental unit which require or obligate a  
29 governmental unit to pay such judgment, to the extent such judgment is  
30 not paid by liability insurance coverage of a governmental unit, or (10  
31 7) the dollar amount by which restricted funds budgeted by a natural

1 resources district to administer and implement ground water management  
2 activities and integrated management activities under the Nebraska Ground  
3 Water Management and Protection Act exceed its restricted funds budgeted  
4 to administer and implement ground water management activities and  
5 integrated management activities for FY2003-04.

6 Sec. 3. Section 77-3442, Revised Statutes Supplement, 2015, is  
7 amended to read:

8 77-3442 (1) Property tax levies for the support of local governments  
9 for fiscal years beginning on or after July 1, 1998, shall be limited to  
10 the amounts set forth in this section except as provided in section  
11 77-3444.

12 (2)(a) Except as provided in subdivision (2)(e) of this section,  
13 school districts and multiple-district school systems, except learning  
14 communities and school districts that are members of learning  
15 communities, may levy a maximum levy of one dollar and five cents per one  
16 hundred dollars of taxable valuation of property subject to the levy.

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

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

30 (d) Excluded from the limitations in subdivisions (2)(a) and (2)(c)  
31 of this section are amounts levied to pay for sums agreed to be paid by a

1 school district to certificated employees in exchange for a voluntary  
2 termination of employment and amounts levied to pay for special building  
3 funds and sinking funds established for projects commenced prior to April  
4 1, 1996, for construction, expansion, or alteration of school district  
5 buildings. For purposes of this subsection, commenced means any action  
6 taken by the school board on the record which commits the board to expend  
7 district funds in planning, constructing, or carrying out the project.

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

16 (f) For school fiscal year 2002-03 through school fiscal year  
17 2007-08, school districts and multiple-district school systems may, upon  
18 a three-fourths majority vote of the school board of the school district,  
19 the board of the unified system, or the school board of the high school  
20 district of the multiple-district school system that is not a unified  
21 system, exceed the maximum levy prescribed by subdivision (2)(a) of this  
22 section in an amount equal to the net difference between the amount of  
23 state aid that would have been provided under the Tax Equity and  
24 Educational Opportunities Support Act without the temporary aid  
25 adjustment factor as defined in section 79-1003 for the ensuing school  
26 fiscal year for the school district or multiple-district school system  
27 and the amount provided with the temporary aid adjustment factor. The  
28 State Department of Education shall certify to the school districts and  
29 multiple-district school systems the amount by which the maximum levy may  
30 be exceeded for the next school fiscal year pursuant to this subdivision  
31 (f) of this subsection on or before February 15 for school fiscal years

1 2004-05 through 2007-08.

2 (g) For each fiscal year, learning communities may levy a maximum  
3 levy of two cents on each one hundred dollars of taxable property subject  
4 to the levy for special building funds for member school districts. The  
5 proceeds from the levy pursuant to this subdivision shall be distributed  
6 pursuant to section 79-1073.01.

7 (h) For each fiscal year, learning communities may levy a maximum  
8 levy of one-half cent on each one hundred dollars of taxable property  
9 subject to the levy for elementary learning center facility leases, for  
10 remodeling of leased elementary learning center facilities, and for up to  
11 fifty percent of the estimated cost for focus school or program capital  
12 projects approved by the learning community coordinating council pursuant  
13 to section 79-2111.

14 (i) For each fiscal year, learning communities may levy a maximum  
15 levy of one and one-half cents on each one hundred dollars of taxable  
16 property subject to the levy for early childhood education programs for  
17 children in poverty, for elementary learning center employees, for  
18 contracts with other entities or individuals who are not employees of the  
19 learning community for elementary learning center programs and services,  
20 and for pilot projects, except that no more than ten percent of such levy  
21 may be used for elementary learning center employees.

22 (3)(a) For fiscal years 2011-12 and 2012-13, community college areas  
23 may levy a maximum of ten and one-quarter cents per one hundred dollars  
24 of taxable valuation of property subject to the levy for operating  
25 expenditures and may also levy the additional levies provided in  
26 subdivisions (1)(b) and (c) of section 85-1517.

27 (b) For fiscal year 2013-14 and each fiscal year thereafter,  
28 community college areas may levy the levies provided in subdivisions (2)  
29 (a) through (c) of section 85-1517, in accordance with the provisions of  
30 such subdivisions. A community college area may exceed the levy provided  
31 in subdivision (2)(b) of section 85-1517 by the amount necessary to



1 retire general obligation bonds assumed by the community college area or  
2 issued pursuant to section 85-1515 according to the terms of such bonds  
3 or for any obligation pursuant to section 85-1535 entered into prior to  
4 January 1, 1997.

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

8 (b) Natural resources districts shall also have the power and  
9 authority to levy a tax equal to the dollar amount by which their  
10 restricted funds budgeted to administer and implement ground water  
11 management activities and integrated management activities under the  
12 Nebraska Ground Water Management and Protection Act exceed their  
13 restricted funds budgeted to administer and implement ground water  
14 management activities and integrated management activities for FY2003-04,  
15 not to exceed one cent on each one hundred dollars of taxable valuation  
16 annually on all of the taxable property within the district.

17 (c) In addition, natural resources districts located in a river  
18 basin, subbasin, or reach that has been determined to be fully  
19 appropriated pursuant to section 46-714 or designated as overappropriated  
20 pursuant to section 46-713 by the Department of Natural Resources shall  
21 also have the power and authority to levy a tax equal to the dollar  
22 amount by which their restricted funds budgeted to administer and  
23 implement ground water management activities and integrated management  
24 activities under the Nebraska Ground Water Management and Protection Act  
25 exceed their restricted funds budgeted to administer and implement ground  
26 water management activities and integrated management activities for  
27 FY2005-06, not to exceed three cents on each one hundred dollars of  
28 taxable valuation on all of the taxable property within the district for  
29 fiscal year 2006-07 and each fiscal year thereafter through fiscal year  
30 2017-18.

31 (5) Any educational service unit authorized to levy a property tax

1 pursuant to section 79-1225 may levy a maximum levy of one and one-half  
2 cents per one hundred dollars of taxable valuation of property subject to  
3 the levy.

4 (6)(a) Incorporated cities and villages which are not within the  
5 boundaries of a municipal county may levy a maximum levy of forty-five  
6 cents per one hundred dollars of taxable valuation of property subject to  
7 the levy plus an additional five cents per one hundred dollars of taxable  
8 valuation to provide financing for the municipality's share of revenue  
9 required under an agreement or agreements executed pursuant to the  
10 Interlocal Cooperation Act or the Joint Public Agency Act. The maximum  
11 levy shall include amounts levied to pay for sums to support a library  
12 pursuant to section 51-201, museum pursuant to section 51-501, visiting  
13 community nurse, home health nurse, or home health agency pursuant to  
14 section 71-1637, or statue, memorial, or monument pursuant to section  
15 80-202.

16 (b) Incorporated cities and villages which are within the boundaries  
17 of a municipal county may levy a maximum levy of ninety cents per one  
18 hundred dollars of taxable valuation of property subject to the levy. The  
19 maximum levy shall include amounts paid to a municipal county for county  
20 services, amounts levied to pay for sums to support a library pursuant to  
21 section 51-201, a museum pursuant to section 51-501, a visiting community  
22 nurse, home health nurse, or home health agency pursuant to section  
23 71-1637, or a statue, memorial, or monument pursuant to section 80-202.

24 (7) Sanitary and improvement districts which have been in existence  
25 for more than five years may levy a maximum levy of forty cents per one  
26 hundred dollars of taxable valuation of property subject to the levy, and  
27 sanitary and improvement districts which have been in existence for five  
28 years or less shall not have a maximum levy. Unconsolidated sanitary and  
29 improvement districts which have been in existence for more than five  
30 years and are located in a municipal county may levy a maximum of eighty-  
31 five cents per hundred dollars of taxable valuation of property subject

1 to the levy.

2 (8) Counties may levy or authorize a maximum levy of fifty cents per  
3 one hundred dollars of taxable valuation of property subject to the levy,  
4 except that five cents per one hundred dollars of taxable valuation of  
5 property subject to the levy may only be levied to provide financing for  
6 the county's share of revenue required under an agreement or agreements  
7 executed pursuant to the Interlocal Cooperation Act or the Joint Public  
8 Agency Act. The maximum levy shall include amounts levied to pay for sums  
9 to support a library pursuant to section 51-201 or museum pursuant to  
10 section 51-501. The county may allocate up to fifteen cents of its  
11 authority to other political subdivisions subject to allocation of  
12 property tax authority under subsection (1) of section 77-3443 and not  
13 specifically covered in this section to levy taxes as authorized by law  
14 which do not collectively exceed fifteen cents per one hundred dollars of  
15 taxable valuation on any parcel or item of taxable property. The county  
16 may allocate to one or more other political subdivisions subject to  
17 allocation of property tax authority by the county under subsection (1)  
18 of section 77-3443 some or all of the county's five cents per one hundred  
19 dollars of valuation authorized for support of an agreement or agreements  
20 to be levied by the political subdivision for the purpose of supporting  
21 that political subdivision's share of revenue required under an agreement  
22 or agreements executed pursuant to the Interlocal Cooperation Act or the  
23 Joint Public Agency Act. If an allocation by a county would cause another  
24 county to exceed its levy authority under this section, the second county  
25 may exceed the levy authority in order to levy the amount allocated.

26 (9) Municipal counties may levy or authorize a maximum levy of one  
27 dollar per one hundred dollars of taxable valuation of property subject  
28 to the levy. The municipal county may allocate levy authority to any  
29 political subdivision or entity subject to allocation under section  
30 77-3443.

31 (10) Rural and suburban fire protection districts may levy a maximum

1 levy of ten and one-half cents per one hundred dollars of taxable  
2 valuation of property subject to the levy if (a) such district is located  
3 in a county that had a levy pursuant to subsection (8) of this section in  
4 the previous year of at least forty cents per one hundred dollars of  
5 taxable valuation of property subject to the levy or (b) for any rural or  
6 suburban fire protection district that had a levy request pursuant to  
7 section 77-3443 in the previous year, the county board of the county in  
8 which the greatest portion of the valuation of such district is located  
9 did not authorize any levy authority to such district in the previous  
10 year.

11 (11) Property tax levies (a) for judgments, except judgments or  
12 orders from the Commission of Industrial Relations, obtained against a  
13 political subdivision which require or obligate a political subdivision  
14 to pay such judgment, to the extent such judgment is not paid by  
15 liability insurance coverage of a political subdivision, (b) for  
16 preexisting lease-purchase contracts approved prior to July 1, 1998, (c)  
17 for bonds as defined in section 10-134 approved according to law and  
18 secured by a levy on property except as provided in section 44-4317 for  
19 bonded indebtedness issued by educational service units and school  
20 districts, ~~and~~ (d) for payments by a public airport to retire interest-  
21 free loans from the Department of Aeronautics, and (e) for payments by a  
22 public airport to retire bonded indebtedness in lieu of bonded  
23 indebtedness at a lower cost to the public airport are not included in  
24 the levy limits established by this section.

25 (12) The limitations on tax levies provided in this section are to  
26 include all other general or special levies provided by law.  
27 Notwithstanding other provisions of law, the only exceptions to the  
28 limits in this section are those provided by or authorized by sections  
29 77-3442 to 77-3444.

30 (13) Tax levies in excess of the limitations in this section shall  
31 be considered unauthorized levies under section 77-1606 unless approved

1 under section 77-3444.

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

5 (15) For school districts that file a binding resolution on or  
6 before May 9, 2008, with the county assessors, county clerks, and county  
7 treasurers for all counties in which the school district has territory  
8 pursuant to subsection (7) of section 79-458, if the combined levies,  
9 except levies for bonded indebtedness approved by the voters of the  
10 school district and levies for the refinancing of such bonded  
11 indebtedness, are in excess of the greater of (a) one dollar and twenty  
12 cents per one hundred dollars of taxable valuation of property subject to  
13 the levy or (b) the maximum levy authorized by a vote pursuant to section  
14 77-3444, all school district levies, except levies for bonded  
15 indebtedness approved by the voters of the school district and levies for  
16 the refinancing of such bonded indebtedness, shall be considered  
17 unauthorized levies under section 77-1606.

18 Sec. 4. Section 77-3443, Revised Statutes Supplement, 2015, is  
19 amended to read:

20 77-3443 (1) All political subdivisions, other than (a) school  
21 districts, community colleges, natural resources districts, educational  
22 service units, cities, villages, counties, municipal counties, rural and  
23 suburban fire protection districts that have levy authority pursuant to  
24 subsection (10) of section 77-3442, and sanitary and improvement  
25 districts and (b) political subdivisions subject to municipal allocation  
26 under subsection (2) of this section, may levy taxes as authorized by law  
27 which are authorized by the county board of the county or the council of  
28 a municipal county in which the greatest portion of the valuation is  
29 located, which are counted in the county or municipal county levy limit  
30 provided in section 77-3442, and which do not collectively total more  
31 than fifteen cents per one hundred dollars of taxable valuation on any

1 parcel or item of taxable property for all governments for which  
2 allocations are made by the municipality, county, or municipal county,  
3 except that such limitation shall not apply to property tax levies for  
4 preexisting lease-purchase contracts approved prior to July 1, 1998, for  
5 bonded indebtedness approved according to law and secured by a levy on  
6 property, ~~and~~ for payments by a public airport to retire interest-free  
7 loans from the Department of Aeronautics, and for payments by a public  
8 airport to retire bonded indebtedness in lieu of bonded indebtedness at a  
9 lower cost to the public airport. The county board or council shall  
10 review and approve or disapprove the levy request of all political  
11 subdivisions subject to this subsection. The county board or council may  
12 approve all or a portion of the levy request and may approve a levy  
13 request that would allow the requesting political subdivision to levy a  
14 tax at a levy greater than that permitted by law. The county board of a  
15 county or the council of a municipal county which contains a transit  
16 authority created pursuant to section 14-1803 shall allocate no less than  
17 three cents per one hundred dollars of taxable property within the city  
18 or municipal county subject to the levy to the transit authority if  
19 requested by such authority. For any political subdivision subject to  
20 this subsection that receives taxes from more than one county or  
21 municipal county, the levy shall be allocated only by the county or  
22 municipal county in which the greatest portion of the valuation is  
23 located. The county board of equalization shall certify all levies by  
24 October 15 to insure that the taxes levied by political subdivisions  
25 subject to this subsection do not exceed the allowable limit for any  
26 parcel or item of taxable property. The levy allocated by the county or  
27 municipal county may be exceeded as provided in section 77-3444.

28 (2) All city airport authorities established under the Cities  
29 Airport Authorities Act, community redevelopment authorities established  
30 under the Community Development Law, transit authorities established  
31 under the Transit Authority Law, and offstreet parking districts

1 established under the Offstreet Parking District Act may be allocated  
2 property taxes as authorized by law which are authorized by the city,  
3 village, or municipal county and are counted in the city or village levy  
4 limit or municipal county levy limit provided by section 77-3442, except  
5 that such limitation shall not apply to property tax levies for  
6 preexisting lease-purchase contracts approved prior to July 1, 1998, for  
7 bonded indebtedness approved according to law and secured by a levy on  
8 property, ~~and~~ for payments by a public airport to retire interest-free  
9 loans from the Department of Aeronautics, and for payments by a public  
10 airport to retire bonded indebtedness in lieu of bonded indebtedness at a  
11 lower cost to the public airport. For offstreet parking districts  
12 established under the Offstreet Parking District Act, the tax shall be  
13 counted in the allocation by the city proportionately, by dividing the  
14 total taxable valuation of the taxable property within the district by  
15 the total taxable valuation of the taxable property within the city  
16 multiplied by the levy of the district. The city council of a city which  
17 has created a transit authority pursuant to section 14-1803 or the  
18 council of a municipal county which contains a transit authority shall  
19 allocate no less than three cents per one hundred dollars of taxable  
20 property subject to the levy to the transit authority if requested by  
21 such authority. The city council, village board, or council shall review  
22 and approve or disapprove the levy request of the political subdivisions  
23 subject to this subsection. The city council, village board, or council  
24 may approve all or a portion of the levy request and may approve a levy  
25 request that would allow a levy greater than that permitted by law. The  
26 levy allocated by the municipality or municipal county may be exceeded as  
27 provided in section 77-3444.

28 (3) On or before August 1, all political subdivisions subject to  
29 county, municipal, or municipal county levy authority under this section  
30 shall submit a preliminary request for levy allocation to the county  
31 board, city council, village board, or council that is responsible for

1 levying such taxes. The preliminary request of the political subdivision  
2 shall be in the form of a resolution adopted by a majority vote of  
3 members present of the political subdivision's governing body. The  
4 failure of a political subdivision to make a preliminary request shall  
5 preclude such political subdivision from using procedures set forth in  
6 section 77-3444 to exceed the final levy allocation as determined in  
7 subsection (4) of this section.

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

18 Sec. 5. Original section 3-613, Reissue Revised Statutes of  
19 Nebraska, and sections 13-520, 77-3442, and 77-3443, Revised Statutes  
20 Supplement, 2015, are repealed.