

LEGISLATIVE BILL 723

Approved by the Governor April 5, 1971

Introduced by William H. Hasebroock, 18th District

AN ACT to amend section 31-411.02, Revised Statutes Supplement, 1969, relating to drainage districts; to resolve a conflict on the maximum mill levy; to repeal the original section; and to declare an emergency.

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

Section 1. That section 31-411.02, Revised Statutes Supplement, 1969, be amended to read as follows:

31-411.02. The board of directors having adopted the plans of public works and the mill levy method of financing shall prepare an itemized budget of funds necessary to carry out the authorities granted under sections 31-401 to 31-451, and transmit such budget to the county board of the county or counties involved. Thereupon the board of directors shall cause to be published, once each week for three consecutive weeks, in a newspaper of general circulation in the district, a copy of the itemized budget of funds necessary to carry out the authorities granted under sections 31-401 to 31-451 and a statement of the total assessed valuation of all taxable property in such drainage district, except intangible property. If portions of the drainage district are in more than one county, then the county assessors involved shall ratably apportion such amounts of the total budget requested between the counties, based on total assessment of all property within the drainage district and transmit and certify the prorated portion to the respective county boards of each county involved. The county board shall levy a tax sufficient to raise the amount of funds requested but not to exceed two mills on the dollar upon the assessed valuation of all taxable property in such drainage district, except intangible property. Such levy shall be in addition to all other levies authorized by law or limited by law. The tax so levied shall be collected in the same manner as other property taxes and the proceeds therefrom shall be kept in a separate account identified by the official name of the drainage district. The county treasurer shall transfer such funds to the drainage district as requested by the board of directors.

The board of directors shall provide a legal description and map of the boundaries of the district and transmit such information to the county assessor of the county or counties involved who shall indicate for the use of the county treasurer such information on the tax rolls. The county assessor shall also provide the county treasurer with the assessed valuation of personal property of each property owner within the drainage district which shall also be assessed at the same rate as real property.

When the property tax rolls and assessed valuation of personal property of each taxpayer are received by the county treasurer from the county assessor, as required by sections 31-401 to 31-451, he shall compute the tax due the drainage district from each taxpayer in accordance with the rate required to meet the budget request but not to exceed a three two mill levy on each dollar of assessed valuation for real and personal property of the district, except intangible property.

Sec. 2. That original section 31-411.02, Revised Statutes Supplement, 1969, is repealed.

Sec. 3. Since an emergency exists, this act shall be in full force and take effect, from and after its passage and approval, according to law.