

## LEGISLATIVE BILL 992

Approved by the Governor May 25, 1971

Introduced by Jerome Warner, 25th District; C. W. Holmquist, 16th District; J. W. Burbach, 19th District

AN ACT to amend sections 39-1906, 77-1603, and 77-1605.01, Reissue Revised Statutes of Nebraska, 1943, relating to county tax levies; to change provisions respecting mill levy limitations for county road and bridge purposes; and to repeal the original sections.

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

Section 1. That section 39-1906, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

39-1906. Any county, township, or precinct may make a special levy, not exceeding one mill on the dollar upon the assessed value of all the taxable property in such county, township, or precinct, except intangible property, to improve, to construct, or to aid in the improvement or construction of a road. For the same purpose, any county, township, or precinct may issue bonds by proceeding in the manner prescribed in sections 39-836 to 39-842.

Sec. 2. That section 77-1603, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1603. The rate of tax shall not exceed (1) for ordinary county revenue in counties having a population of more than nine thousand inhabitants, not more than ten mills on the dollar upon the assessed value of all the taxable property in such county, except intangible property, and in counties having a population of nine thousand or less, not more than twelve mills on the dollar upon the assessed value of all the taxable property in such county, except intangible property; (2) for the support of blind persons, as defined by law, not more than five-tenths of a mill on the dollar upon the assessed value of all the taxable property in such county, except intangible property; (3) for roads, not more than two and one half mills on the dollar upon the assessed value of all the taxable property in such county, except intangible property; (4) for the purchase

of rural and suburban firefighting equipment in rural and suburban fire districts which may be organized upon the petition of sixty per cent of the freeholders as defined in section 35-502, or for the purpose of assisting and contributing to the purchase and upkeep of firefighting equipment in adjoining cities or villages, not more than one mill on the dollar upon the assessed value of all the taxable property in such a rural fire protection district, except intangible property, and not more than three mills on the dollar, in a suburban fire protection district, on the assessed value of all the taxable property in such a suburban fire protection district, except intangible property; ~~(5) for the county bridge fund, not more than two and one-half mills on the dollar upon the assessed value of all the taxable property in such county, except intangible property, and (a) in counties having a population of over fifteen thousand inhabitants and over one hundred thousand acres of irrigated land, exclusive of bridges maintained as a part of the State Highway System, the county board of equalization shall have the power, when in its opinion the same is necessary, to levy an additional tax of one and one-half mills on the dollar upon the assessed value of all the taxable property in such county, except intangible property, for the county bridge fund, the money derived therefrom to be put to the same uses as other money in such fund, and (b) in counties having a population of over fifteen thousand inhabitants and having over thirty thousand acres of land that is drained by either a drainage district, a system of drainage ditches, or both, wholly or partly within the county, exclusive of bridges maintained as a part of the State Highway System, the county board shall have the power, when in its opinion it is necessary, to levy an additional tax of one and one-half mills on the dollar upon the assessed value of all the taxable property in such county, except intangible property, for the county bridge fund, the money derived therefrom to be put to the same use as other money in the fund, (6) and (5) for the county sinking fund, not more than one mill on the dollar upon the assessed value of all the taxable property in such county, except intangible property, and (7) poll tax, as provided in section 77-1614, The money received under the levy from the county road fund or the county bridge fund may, by resolution of the county board entered in its records, at any time during the fiscal year in which the money is received, be transferred by the county board from one fund to the other as need may arise. The term ordinary county revenue as used in subdivision (1) of this section shall include only taxes for the purposes specifically set forth in this section, and shall not include other taxes~~

authorized by other statutory provisions.

Sec. 3. That section 77-1605.01, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1605.01. The county boards of the several counties are authorized to levy a tax ~~of not to exceed two mills on the dollar~~ upon the assessed value of all the taxable property in such county, except intangible property, in addition to all other levies authorized by law, for the purpose of raising funds for the construction or improvement of any of the county roads within the respective counties. The funds raised by such special levy may be used by the county independently or for cooperative projects with the government of the United States or with any political or governmental subdivision of a state. Such funds shall be used for ~~principal or secondary feeder roads, farm-to-market roads, rural free delivery mail routes, public school bus routes either outside of municipalities or inside of cities of the second class and villages, or any other county road~~ necessary road and bridge purposes.

Sec. 4. That original sections 39-1906, 77-1603, and 77-1605.01, Reissue Revised Statutes of Nebraska, 1943, are repealed.