

LEGISLATIVE BILL 719A

Approved by the Governor April 15, 1992

Introduced by Withem, 14

AN ACT relating to revenue and taxation; to amend sections 2-201, 2-203.01, 2-203.03, 2-203.06, 2-1604, 2-2430, 2-2433, 2-2434, 2-2436, 2-3225, 3-504, 3-603, 3-605, 3-613, 3-707, 10-401, 10-406, 10-407, 10-409, 10-501, 10-704, 10-707, 10-801, 12-402, 12-604, 12-914, 12-923, 12-1001, 13-304, 13-315, 13-1115, 13-1304, 13-1311, 14-365.01, 14-365.07, 14-383, 14-514, 14-525, 15-235.02, 16-203, 16-672.11, 16-675, 16-678, 16-680, 16-688, 16-694, 16-697, 17-229, 17-231, 17-506, 17-508.02, 17-529.08, 17-534, 17-545, 17-702, 17-703, 17-713, 17-718, 17-908, 17-925.01, 17-938, 17-951, 17-958, 17-964, 17-967, 17-976, 18-501, 18-512, 18-1005, 18-1201, 18-1202, 18-1203, 18-1204, 18-1205, 18-1502, 18-1503, 18-1505, 18-2717, 19-1302, 19-1309, 19-1402, 19-1403, 19-2102, 19-3313, 19-3315, 19-3318, 19-3321, 19-3327, 21-303, 22-215, 22-407, 23-119, 23-120, 23-125, 23-276, 23-320.03, 23-320.05, 23-320.11, 23-344, 23-351, 23-355.01, 23-360, 23-501, 23-801, 23-802, 23-804, 23-918, 23-2909, 23-3302, 23-3509, 23-3511, 23-3513, 23-3519, 23-3530, 23-3532, 23-3540, 23-3558, 23-3561, 23-3565, 31-370, 31-450, 31-510, 31-531, 31-540, 31-709, 31-755, 31-905, 35-513.01, 35-513.02, 35-519, 39-801, 39-836, 39-1002, 39-1619, 39-1636.01, 39-1637, 39-1648, 39-1649, 39-1902, 39-1903, 39-1905, 39-1906, 46-139, 46-144, 46-1,127, 46-516, 46-553, 46-574, 51-316, 51-501, 71-1611, 71-1629.01, 71-1637, 74-1306, 77-603, 77-1311, 77-1327, 77-1506.01, 77-1602, 77-1603, 77-1605, 77-1605.01, 77-1627, 79-408.02, 79-415, 79-417, 79-422, 79-433, 79-480, 79-533, 79-536, 79-1007.02, 79-1052, 79-1435.03, 79-2302, 79-2313, 80-102, 86-402, and 86-403, Reissue Revised Statutes of Nebraska, 1943, sections 35-502, 35-508, 35-509, 39-602, 79-408.03, 79-420, and 79-2650, Revised Statutes Supplement, 1990, sections 51-201,

66-4,101, 77-202.24, 77-1301.13, 77-1613.01, 77-1734.01, 77-2716.02, 79-436, 79-437.03, 79-547.04, 79-609, and 79-3809, Revised Statutes Supplement, 1991, section 14-1026 Reissue Revised Statutes of Nebraska, 1943, as amended by section 43, Legislative Bill 746, Ninety-second Legislature, Second Session, 1992, section 77-2734.03, Reissue Revised Statutes of Nebraska, 1943, as amended by section 184, Legislative Bill 1063, Ninety-second Legislature, Second Session, 1992, section 77-3438, Revised Statutes Supplement, 1991, as amended by section 191, Legislative Bill 1063, Ninety-second Legislature, Second Session, 1992, Laws 1988, LB 940, section 19, as amended by Laws 1991, LB 511, section 90, Laws 1988, LB 940, section 18, as amended by Laws 1990, LB 259, section 34, and by Laws 1991, LB 511, section 89, and sections 42, 48, 65 to 69, and 71 to 76, Legislative Bill 1063, Ninety-second Legislature, Second Session, 1992; to change and eliminate terminology to carry out Legislative Bill 1063, Ninety-second Legislature, Second Session, 1992; to change the corporate registration fee; to define and redefine terms; to provide for refunds of personal property tax or fees as prescribed; to change provisions relating to a surcharge on depreciation, taxes on insurance premiums and assessments, and the computation of anticipated aggregate receipts; to change and eliminate fees on commercial fertilizers and soil conditioners; to change and eliminate provisions relating to car line companies; to provide for a study; to authorize adjustments to the value of railroad and car line property; to eliminate intent language; to harmonize provisions; to provide and eliminate duties for the Revisor of Statutes; to provide operative dates; to repeal the original sections, and also sections 77, 208, and 209, Legislative Bill 1063, Ninety-second Legislature, Second Session, 1992; and to declare an emergency.

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

Section 1. That section 2-201, Reissue Revised Statutes of Nebraska, 1943, be amended to read

as follows:

2-201. Whenever twenty or more persons, who are residents of any county in this state, shall organize themselves into a society for the improvement of agriculture within said the county, and shall have adopted and adopt a constitution and bylaws agreeable to the rules and regulations furnished by the usual and proper officers, and when the said society shall have raised and paid raises and pays into the treasury, by voluntary subscription or by a fee imposed upon its members, fifty dollars or more annually, and whenever the president of said the society shall certify certifies to the county clerk the amount thus paid, the county board shall, at the time other levies and assessments for taxation are made, levy a tax upon all the taxable property, except intangible property, within the county which, except as otherwise provided in sections 2-203 and 2-203.01, shall not exceed eight-tenths of one cent on each one hundred dollars of the actual taxable valuation, or so much thereof as is necessary to raise the maximum amount provided for in section 2-203, 2-203.01, 2-203.02, or 2-203.05. The tax which tax each year shall be assessed, levied, and collected as other county taxes. The proceeds of such tax shall be paid by the county treasurer to the treasurer of the managing board of directors of such agricultural fair. After PROVIDED, after September 18, 1955, a new society shall not be formed in the a county if one then exists.

Sec. 2. That section 2-203.01, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

2-203.01. (1) Except as provided in subsection (2) of this section, in counties having a population of more than sixty thousand inhabitants but not more than two hundred thousand inhabitants, the county board shall assess so much of the tax levy as will raise twenty thousand dollars.

(2) In counties having a population of more than sixty thousand inhabitants but not more than two hundred thousand inhabitants, and also containing a city of the primary class, the county board shall assess so much of a levy of one and seven-tenths cents on each one hundred dollars of actual taxable valuation as will raise twenty-five thousand dollars.

Sec. 3. That section 2-203.03, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

2-203.03. The county board of any county may,

if the premiums and permanent improvements warrant it, levy an additional levy of eight-tenths of one cent on each one hundred dollars of ~~actual~~ taxable valuation, or any part thereof, over and above the respective limitations set forth in section 2-203, 2-203.01, 2-203.02, or 2-203.05.

Sec. 4. That section 2-203.06, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

2-203.06. The county board of any county may levy an additional levy of three and five-tenths cents on each one hundred dollars of ~~actual~~ taxable valuation, or any part thereof, for the purpose of capital construction on and renovation, repair, improvement, and maintenance of the county fairgrounds, over and above the tax levy and dollar limitations set forth in sections 2-203 to 2-203.03 and 2-203.05, except that in counties having a population of more than sixty thousand inhabitants but not more than three hundred thousand inhabitants and also containing a city of the primary class, such additional levy or any part thereof may be levied for the purpose of capital construction on and renovation, repair, improvement, and maintenance of the county fairgrounds or the Nebraska State Fairgrounds over and above the levy and dollar limitations set forth in section 2-203.01.

Sec. 5. That section 2-1604, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

2-1604. If, on or before September 1 of any even-numbered year, a petition is filed with the county clerk containing the names of twenty percent or more of the farm operators of any county or counties, as determined by the last available federal census, ~~emprising which comprise~~ a district under sections 2-1601 to 2-1607, asking the submission to the voters of the question of whether ~~there shall be~~ county funds ~~should be~~ appropriated for the continuance or support of county agricultural extension work in ~~said the~~ county or district on January 1 after the filing of ~~said the~~ petition, ~~it shall be the duty of the clerk of said the~~ county ~~to have placed shall place~~ upon the ballot at the election following the filing of ~~said the~~ petition the question, Shall an appropriation be made annually from the general fund of the county for the support of agricultural extension work?

Yes ... No ...

If a majority of the votes cast on this question are opposed to such appropriation, the county board shall

deny the appropriation. If a majority of the votes cast on this question are in favor of the appropriation, the county board shall annually set aside in the general fund of the county an amount equal to the county extension budget, except that the, ~~PROVIDED, that such~~ sum shall not exceed thirty thousand dollars or an amount equal to a levy of two and one-tenth cents on each one hundred dollars upon the actual taxable value of all the taxable property in such county, ~~except intangible property~~, whichever is the greater. As claims are approved by the board of directors and filed with the county clerk, the county board shall order warrants to be drawn upon the general fund of the county in payment of such claims. ~~It is further provided that~~ in ~~In~~ counties where extension work is being conducted in accordance with sections 2-1110 to 2-1117, C.S.Supp., 1937, which sections have been repealed, the county board shall continue to appropriate funds for the continuance of extension work until such support is denied by vote as provided for in this section. ~~Whenever~~ If any county or group of counties has an organization recognized as the sponsoring organization for extension work by the director of extension service, within the county or counties not then receiving a county appropriation, and can show on August 1 of any odd-numbered year that it has a membership of not less than twenty-five percent of the farm operators of each county included within the organization as petitioners and members, the county board of commissioners or supervisors may appropriate funds for extension work within that county or group of counties for one year; as provided for in this section; and the county clerk shall submit the question of continued support at the next general election.

Sec. 6. That section 2-2430, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

2-2430. (1) The petition referred to in section 2-2429 shall set forth:

(a) The proposed name of the district;

(b) A description of the territory proposed to be included in the district, together with the proposed boundaries of such district and the divisions thereof for the purpose of election of directors; a map showing such boundaries; and that property within the proposed district will be benefited by the organization of such district;

(c) A recommendation as to the number and terms of directors that the district ~~shall~~ will have if

formed, together with the name, address, term of office, and division to be represented ~~of~~ by each of the proposed directors, who shall serve until their successors are elected and qualified, designating their terms so that not more than one-third ~~shall~~ will terminate every two years;

(d) Where the offices of such proposed district are to be maintained; and

(e) A prayer that the organization of the district be submitted to a vote of the electors who own taxable property ~~except intangible property~~ within such district.

(2) No petition for the organization of a district under ~~sections 2-2428 to 2-2449~~ the Weather Control Act of Nebraska with the requisite signatures shall be declared null and void on account of minor defects, but the ~~department~~ Department of Agriculture may at any time, prior to final determination of the sufficiency thereof, permit the petition to be amended in form and substance to conform to the facts. Several similar petitions or duplicate copies of the same petition for the organization of the same district may be filed and shall together be regarded as one petition. All petitions filed prior to the determination of the sufficiency of such petition, shall be considered as though filed with the first petition placed on file.

Sec. 7. That section 2-2433, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

2-2433. If the Department of Agriculture determines that the organization of such district would be desirable and necessary in the interest of the public welfare, it shall within ten days after the final hearing enter an order (1) approving the petition and amendments thereto if made and (2) fixing the boundaries of the proposed district and the divisions thereof for the purpose of election of directors, which order shall be deemed a final order for purposes of review to the district court on appeal. Any person owning taxable property, ~~except intangible property~~, within the proposed district aggrieved by the order of the department approving the petition or fixing the boundaries may appeal from such order. ~~The~~ 7 and the appeal shall be in accordance with the Administrative Procedure Act.

Sec. 8. That section 2-2434, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

2-2434. If no appeal is taken from the order

of the Department of Agriculture, or upon final determination by the court, the department shall deliver to the Secretary of State a copy of the order or orders of the department or court and the petitions as approved by the department, along with a request that the question of the organization of the district be submitted to a vote of the electors who own taxable property, ~~except intangible property~~, within such district as prayed for in the petition. Upon receipt of such request, the Secretary of State shall fix the date of such election, which election may be held either as a special election or at any general election. Such election shall be so scheduled that the notice required by section 2-2435 can be given.

Sec. 9. That section 2-2436, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

2-2436. The election commissioner or county clerk, whichever is appropriate, shall publish a notice once each week, three consecutive weeks, in a legal newspaper having general circulation in ~~his~~ the county. ~~The~~ 7 ~~which~~ notice shall state: (1) The fact of filing of the petition; (2) in summary form, the information required by subsection (1) of section 2-2430 to be included in the petition; (3) that an election will be held to decide the question of organization of the proposed district; (4) the date of such election; (5) the polling places at which such election is to be held; (6) a statement that all electors who own taxable property, ~~except intangible property~~, within such district ~~shall be~~ are entitled to vote at such election; and (7) the specific question to be submitted.

Sec. 10. That section 2-3225, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

2-3225. Each district shall have the power and authority to levy a tax of not to exceed four and one-half cents on each one hundred dollars of ~~actual~~ taxable valuation annually on all of the taxable property, ~~except intangible property~~, within such district unless a higher levy ~~shall be~~ is authorized by a majority vote of those voting on the issue at a regular election on a referendum question submitted by resolution of the board of directors and certified to the Secretary of State on or before August 25 of the election year. The proceeds of such tax shall be used, together with any other funds which the district may receive from any source, for the operation of the district. When adopted by the board, the levy shall be

certified by the secretary to the county clerk of each county which in whole or in part is included within the district. Such levy shall be handled by the counties in the same manner as other levies, and proceeds shall be remitted to the district treasurer. Such levy shall not be considered a part of the general county levy and shall not be considered in connection with any limitation on levies of such counties.

Sec. 11. That section 3-504, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

3-504. Any authority established under the provisions of sections 3-201, 3-239, and 3-501 to 3-514 Cities Airport Authorities Act shall have power:

(1) To sue and be sued;
 (2) To have a seal and alter the same at pleasure;

(3) To acquire, hold, and dispose of personal property for its corporate purposes;

(4) To acquire, in the name of the city, by purchase or condemnation, real property or rights or easements therein necessary or convenient for its corporate purposes, and, except (a) as may otherwise be provided herein in the act and (b) that, if property is to be acquired outside the zoning jurisdiction of the city when such city is a city of the metropolitan class, approval must be obtained from the county board of the county where the property is located before the right of eminent domain may be exercised, to use the same so long as its corporate existence ~~shall continue~~ continues. Such power shall not be exercised by authorities of cities of the primary, first, and second classes and of villages created after September 2, 1973, without further approval, until such time as at least three members of the authority have been elected. If the exercise of such power is necessary while three or more appointed members remain on the authority of cities of the primary, first, and second classes and of villages, the appointing body shall approve all proceedings under this subdivision;

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

(6) With the consent of the city, to use the

services of agents, employees, and facilities of the city, for which the authority may reimburse the city a proper proportion of the compensation or cost thereof, and may also to use the services of the city attorney as legal advisor to the authority;

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

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

(9) To design, construct, maintain, operate, improve, and reconstruct, so long as its corporate existence ~~shall continue~~ continues, such projects as ~~shall be~~ are necessary and convenient to the maintenance and development of aviation services to and for the city in which such authority is established, including landing fields, heliports, hangars, shops, passenger and freight terminals, control towers, and all facilities necessary or convenient in connection with any such project, and also to contract for the construction, operation, or maintenance of any parts thereof, or for services to be performed thereon, and to rent parts thereof and grant concessions thereon, and all on such terms and conditions as the authority may determine;

(10) To include in such project, subject to zoning restrictions, space and facilities for any or all of the following: Public recreation; and business, trade, or other exhibitions; and sporting or athletic events; and public meetings; and conventions; and all other kinds of assemblages; and, in order to obtain additional revenue, space, and facilities for business and commercial purposes. Whenever the authority deems it to be in the public interest, the authority may lease any such project or any part or parts thereof, or contract for the management and operation thereof or any part or parts thereof. Any such lease or contract may be for such period of years as the authority shall determine;

(11) To charge fees, ~~rental~~ rentals, and other charges for the use of projects under the jurisdiction of such authority subject to and in accordance with such agreement with bondholders as may be made as hereinafter provided. Subject to contracts with bondholders, all fees, rentals, charges, and other revenue derived from any project shall be applied to the payment of operating, administration, and other necessary expenses of the authority properly chargeable to such project and to the payment of the interest on and principal of bonds or for making sinking-fund payments therefor. Subject to contracts with bondholders, the authority may treat

one or more projects as a single enterprise ~~in with~~ respect ~~of to~~ revenue, expenses, the issuance of bonds, maintenance, operation, or other purposes;

(12) To certify annually to the governing body of the city the amount of tax to be levied for airport purposes; which the authority requires under its adopted budget statement to be received from taxation, not to exceed three and five-tenths cents on each one hundred dollars of ~~actual~~ taxable valuation of all the taxable property in such city. ~~The~~ ~~;~~ ~~except~~ ~~intangible~~ ~~property~~; and the governing body shall levy and collect the taxes so certified at the same time and in the same manner as other city taxes are levied and collected, and the proceeds of such taxes when due and as collected shall be set aside and deposited in the special account or accounts in which other revenue of the authority is deposited. ~~An~~ ~~;~~ ~~PROVIDED~~, that an authority in a city of the first or second class or a village shall have power to certify annually to the governing body of such a city or village an additional amount of tax to be levied for airport purposes, not to exceed three and five-tenths cents on each one hundred dollars of ~~actual~~ taxable value, to be levied, collected, set aside, and deposited; as ~~above~~ specified in this subdivision, and if negotiable bonds of the authority are thereafter issued, this power shall continue until such bonds are paid in full. When such additional amount of tax is first certified, the governing body may then require, but not thereafter, approval of the same by a majority vote of the governing body; or by a majority vote of the electors voting on the same at a general or special election. The provisions of this subdivision shall not apply to cities of the metropolitan class;

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

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

(15) To incur debt and issue negotiable bonds and to provide for the rights of the holders thereof;

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

(17) To do all things necessary or convenient to carry out the powers expressly conferred on such authorities by ~~sections 3-201, 3-239, and 3-501 to 3-514~~ the act.

Sec. 12. That section 3-603, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

3-603. For the purpose of acquiring and improving such aviation field, such county may, in lieu of issuing and selling bonds, levy an annual tax of not to exceed seven cents on each one hundred dollars of ~~actual~~ taxable value of all the taxable property within such county. ~~The , except intangible property, which~~ tax shall not be levied or collected until the proposition of levying the same has first been submitted to the legal electors of such county at a general or special election held therein, and received a majority of the votes cast upon the question of levying such tax. Such levy shall be authorized for a term not exceeding ten years, and the proposition submitted to the electors shall specify the number of years for which it is proposed to levy such tax. ~~Where~~ if funds for such purposes are raised by the levy of tax, no part of the funds so accruing shall be used for any other purpose.

Sec. 13. That section 3-605, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

3-605. For the purpose of the construction, leasing, improvement, maintenance, and the management of an aviation field and for the payment of persons employed in the performance of labor in connection therewith, any county may, without a vote of the legal electors, levy an annual tax of not to exceed three and five-tenths cents on each one hundred dollars of ~~actual~~ taxable value of all the taxable property in such county. ~~, except intangible property.~~ No part of the funds so levied and collected shall be used for any other purpose.

Sec. 14. That section 3-613, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

3-613. Any authority established under the ~~provisions~~ of sections 3-601 to 3-622 shall have power:

- (1) To sue and be sued;
- (2) To have a seal and alter the same at pleasure;

(3) To acquire, hold, and dispose of personal property for its corporate purposes;

(4) To acquire, in the name of the county, by purchase or condemnation, real property or rights or easements therein necessary or convenient for its corporate purposes; and, except as may otherwise be provided herein in such sections, to use the same so long as its corporate existence shall continue continues. Such power shall not be exercised by authorities created after September 2, 1973, without further approval, until such time as three or more members of the authority have been elected. If the exercise of such power is necessary while three or more appointed members remain on the authority, the appointing body shall approve all proceedings under this subdivision;

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

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

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

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

(9) To design, construct, maintain, operate, improve, and reconstruct, so long as its corporate existence shall continue continues, such projects as shall be necessary and convenient to the maintenance and development of aviation services to and for the county in which such authority is established, including landing fields, heliports, hangars, shops, passenger and freight terminals, control towers, and all facilities necessary or convenient in connection with any such project, and also to contract for the construction, operation, or maintenance of any parts thereof, or for services to be performed thereon, and to rent parts thereof and grant concessions thereon, all on such terms and conditions as the authority may determine;

(10) To include in such project, subject to zoning restrictions, space and facilities for any or all of the following: Public recreation; 7 business, trade, or other exhibitions; 7 sporting or athletic events; 7 public meetings; 7 conventions; 7 and all other kinds of assemblages; and, in order to obtain additional revenue, space, and facilities for business and commercial purposes. Whenever the authority deems it to be in the public interest, the authority may lease any such project or any part or parts thereof, or contract for the management and operation thereof or any part or parts thereof. Any such lease or contract may be for such period of years as the authority shall determine;

(11) To charge fees, rentals, and other charges for the use of projects under the jurisdiction of such authority subject to and in accordance with such agreement with bondholders as may be made as hereinafter provided. Subject to contracts with bondholders, all fees, rentals, charges, and other revenue derived from any project shall be applied to the payment of operating, administration, and other necessary expenses of the authority properly chargeable to such project and to the payment of the interest on and principal of bonds or for making sinking-fund payments therefor. Subject to contracts with bondholders, the authority may treat one or more projects as a single enterprise ~~in~~ with respect of ~~to~~ revenue, expenses, the issuance of bonds, maintenance, operation, or other purposes;

(12) To certify annually to the county board the amount of tax to be levied for airport purposes, not to exceed three and five-tenths cents on each one hundred dollars of ~~actual~~ taxable valuation of all the taxable property in such county. ~~The~~ 7 ~~except intangible property~~; and the governing body shall levy and collect the taxes so certified at the same time and in the same manner as other county taxes are levied and collected, and the proceeds of such taxes when due and as collected shall be set aside and deposited in the special account or accounts in which other revenue of the authority is deposited;

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

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

(15) To incur debt and issue negotiable bonds and to provide for the rights of the holders thereof;

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

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

Sec. 15. That section 3-707, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

3-707. Any joint authority established under the provisions of sections 3-701 to 3-716 Joint Airport Authorities Act shall have power:

(1) To sue and be sued;

(2) To have a seal and alter the same at pleasure;

(3) To acquire, hold, and dispose of personal property for its corporate purposes;

(4) To acquire, by purchase or condemnation, real property or rights or easements therein necessary or convenient for its corporate purposes, and, except as may otherwise be provided in sections 3-701 to 3-716 the act, to use the same so long as its corporate existence shall continue continues. Such power shall not be exercised by authorities created after September 2, 1973, without further approval, until such time as three or more members of the authority have been elected. If the exercise of such power is necessary while three or more appointed members remain on the authority, the appointing body shall approve all proceedings under this subdivision;

(5) To make bylaws for the management and regulation of its affairs and, subject to agreements with bondholders, to make rules and regulations for the use of projects and the establishment and collection of rentals, fees, and all other charges for services or commodities sold, furnished, or supplied by such joint authority;

(6) To appoint officers, agents, and employees and fix their compensation;

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

(8) To design, construct, maintain, operate, improve, and reconstruct, so long as its corporate existence ~~shall continue~~ continues, such projects as ~~shall be~~ are necessary and convenient to the maintenance and development of aviation services to and for the political subdivisions by which such joint authority was established, including landing fields, heliports, hangars, shops, passenger and freight terminals, control towers, and all facilities necessary or convenient in connection with any such project, ~~and also~~ to contract for the construction, operation, or maintenance of any parts thereof or for services to be performed thereon, and to rent parts thereof and grant concessions thereon, all on such terms and conditions as the joint authority may determine;

(9) To include in such project, subject to zoning restrictions, space and facilities for any or all of the following: Public recreation; 7 business, trade, or other exhibitions; 7 sporting or athletic events; 7 public meetings; 7 ~~and~~ and conventions; 7 and all other kinds of assemblages; and, in order to obtain additional revenue, space and facilities for business and commercial purposes. Whenever the joint authority deems it to be in the public interest, it may lease any such project or any part or parts thereof or contract for the management and operation thereof or any part or parts thereof. Any such lease or contract may be for such period of years as the joint authority shall determine;

(10) To charge fees, rentals, and other charges for the use of projects under its jurisdiction subject to and in accordance with such agreements with bondholders as may be made as provided in ~~sections 3-701 to 3-716~~ the act. Subject to contracts with bondholders, all fees, rentals, charges, and other revenue derived from any project shall be applied to the payment of operating, administration, and other necessary expenses of the joint authority properly chargeable to such project and to the payment of the interest on and principal of bonds or for making sinking-fund payments therefor. Subject to contracts with bondholders, the joint authority may treat one or more projects as a single enterprise ~~in~~ with respect ~~of~~ to revenue, expenses, the issuance of bonds, maintenance, operation, or other purposes;

(11) To certify annually to each tax-levying body the amount of tax to be levied for airport purposes, ~~which tax shall not to~~ exceed three and five-tenths cents on each one hundred dollars of ~~actual~~ taxable valuation of all of the taxable property

therein, except intangible property, it being intended to hereby insure that all of the taxable property, except intangible property, within each county, city, and village which has become interested in a joint airport authority, directly or indirectly, as set forth in section 3-702, whether at the time of the authority's initial organization or thereafter, becomes subject to taxation for the purposes of such authority. Whenever a city or village so interested in a joint authority is situated within a county which is likewise interested in the same joint authority, the joint authority shall, in order to avoid the possibility of double taxation, certify the tax only to the tax-levying body of the county and shall not certify any tax to the tax-levying body of such city or village. Such tax-levying bodies shall levy and collect the taxes so certified at the same time and in the same manner as other taxes of such county, city, or village, as the case may be, are levied and collected, and the proceeds of such taxes as collected shall be set aside and deposited in the special account or accounts in which other revenue of the joint authority is deposited;

(12) To covenant in any resolution or other instrument pursuant to which it issues any of its bonds or other obligations that the joint authority will, for so long as any such bonds or obligations and the interest thereon remain outstanding and unpaid, annually certify to each tax-levying body referred to in subdivision (11) of this section the maximum tax which the joint authority is, at the time of issuing such bonds or other obligations, authorized to so certify, and that it will, in the event of any change in the method of assessment, so certify such tax as will raise the same amount in dollars as such maximum tax would have raised at the time such bonds or other obligations were issued;

(13) To pledge for the security of the principal of any bonds or other obligations issued by the joint authority, and the interest thereon, any revenue derived by the joint authority from taxation;

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

(15) To accept grants, loans, or contributions from the United States, the State of Nebraska, or any agency or instrumentality of either of them, and to expend the proceeds thereof for any corporate purposes;

(16) To incur debt and issue negotiable bonds and to provide for the rights of the holders thereof;

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

(18) To do all things necessary or convenient to carry out the powers expressly conferred by sections 3-701 to 3-716 the act.

Sec. 16. That section 10-401, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

10-401. Any county or city in the State of Nebraska is hereby authorized to issue bonds to aid in the construction of any railroad or other work of internal improvement, ~~to~~ in an amount to be determined by the county board of such county or the city council of such city, not exceeding three and five-tenths percent of the ~~actual~~ taxable valuation of all taxable property in said the county or city. The , PROVIDED, ~~the~~ county board or city council shall first submit the question of the issuing of such bonds to a vote of the legal voters of said the county or city, in the manner provided by law, for submitting to the people of a county the question of borrowing money.

Sec. 17. That section 10-406, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

10-406. Any precinct, township, city of the second class, or village, organized according to law, is hereby authorized to issue bonds in aid of the construction of steam railroads, or railroads using electricity or gasoline as motive power, of standard gauge, to an extent not exceeding three and five-tenths percent of the ~~actual~~ taxable value of the taxable property at the last assessment within such precinct, township, city of the second class, or village, in the manner hereinafter directed, namely provided in this section:

(1) A petition for such purpose signed by not less than fifty freeholders, or by not less than ten percent of all the freeholders, whichever number is the least, of the precinct, township, city of the second class, or village, shall be presented to the county board, city council of cities of the second class, or board of trustees of villages, or the board authorized

by law to conduct the business of such precinct, township, city of the second class, or village. Such petition shall set forth the nature of the work contemplated, the amount of bonds sought to be voted, the rate of interest, and the length of time said the bonds shall will run, which in no event shall be less than five years nor more than twenty years from the date thereof. The said petitioners shall give bond, to be approved by the county board, city council of cities of the second class, or board of trustees of villages, for the payment of expenses of the election; in the event that the proposition shall fail fails to receive a majority of the votes cast at such election;

(2) Upon receiving such petition, the county board, city council of cities of the second class, or board of trustees of villages, shall give notice and call an election in the precinct, township, city of the second class, or village, as the case may be. Said The notice, call, and election shall be governed by the laws regulating the election for voting bonds for a county; and

(3) Upon a majority of the votes cast being in favor of the proposition submitted, the county board, city council of cities of the second class, or board of trustees of villages, as the case may be, shall issue the bonds in accordance with the petition and notice of election. Such bonds shall be signed by the chairman chairperson of the county board and attested by the county clerk in the case of precinct or township bonds, by the mayor and city clerk in the case of second-class city bonds, and by the chairman chairperson of the board of trustees and village clerk in case of village bonds; and shall be attested by their respective seals. Such bonds shall be a subsisting debt against such precinct, township, city of the second class, or village; until they are paid and discharged.

Sec. 18. That section 10-407, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

10-407. The mayor and council of cities of the second class shall have the power to borrow money and pledge the property and credit of such city upon its negotiable bonds in an amount not to exceed one and eight-tenths percent of the actual taxable valuation of the taxable property within the limits of such city for the purpose of aiding in the building, erecting, constructing, or repairing and furnishing of a county courthouse, in addition to bonds already voted by the county, if ; authority for the issuance of such bonds

having has first been obtained by a majority vote of the qualified electors of such city voting on a proposition for such purpose at any general or special election. Such proposition shall be submitted to such electors in the manner now provided by law for the submission of propositions to aid in the construction of railroads and other internal improvements. Such ; such bonds to shall be sold for not less than par; and to shall run not to exceed twenty years. The ; PROVIDED; that the proposition to submit the issue of creating bonded indebtedness therein; shall not be resubmitted on the same subject at an election within six months after such proposition shall have has failed to pass.

Sec. 19. That section 10-409, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

10-409. Any precinct, township, city of the second class, or village; organized according to law; is hereby authorized to issue bonds in aid of works of internal improvements, such as improving streets in cities of the second class and villages, highways, bridges, jails, city and town halls, high schools, county high schools, school dormitories, and the drainage of swamp and wet lands, within such municipal divisions, and for the construction or purchase of a telephone system for use of the inhabitants thereof, in an amount not exceeding seven-tenths of one percent of the actual taxable valuation of all the taxable property; except intangible property; as shown by the last assessment; within such precinct, township, city of the second class, or village, in the manner hereinafter directed; namely in this section:

(1) A petition signed by not less than fifty freeholders of the precinct, township, city of the second class, or village; shall be presented to the county board, city council of cities of the second class, board of trustees of villages, or the board authorized by law to conduct the business of such precinct, township, city of the second class, or village. Such petition shall set forth the nature of the work contemplated, the amount of bonds sought to be voted, the rate of interest, and the length of time said the bonds shall will run, which in no event shall be less than two years nor more than twenty years from the date thereof. The said petitioners shall give bond, to be approved by the county board, city council of cities of the second class, or board of trustees of villages, for the payment of the expenses of the election; in the event that the proposition shall fail fails to receive a

majority of the votes cast at such election; and

(2) Upon the receipt of such petition, the county board, city council of cities of the second class, or board of trustees of villages shall give notice and call an election in the precinct, township, city of the second class, or village, as the case may be. Such notice, call, and election shall be governed by the laws regulating an election for voting bonds for a county. When ~~;~~ ~~PROVIDED~~, that when a proposition is submitted for the issuance of bonds for the acquisition of a site or the construction of a single building to be used as a city hall, auditorium, fire station, or community house in cities of the second class, it shall be required, as a condition precedent to the issuance of such bonds, that a majority of the votes cast shall be in favor of such proposition. Bonds in such a city shall not be issued for such purpose in the aggregate to exceed one and four-tenths percent of the actual taxable valuation of all the taxable property in such a city, ~~except intangible property~~, as shown by the last assessment within such city, ~~of the second class~~. The mayor and council in cities of the second class, upon the issuance of ~~said~~ bonds, shall have the power to levy a tax each year not to exceed three and five-tenths cents on each one hundred dollars upon the actual taxable value of all the taxable property in such city, ~~except intangible property~~, for the purpose of maintaining the city hall; constructed as ~~afore said~~ provided in this section.

Sec. 20. That section 10-501, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

10-501. The county board of any county in the State of Nebraska is hereby empowered to issue coupon bonds of any denomination, as it ~~may deem~~ deems best, sufficient to pay the outstanding and unpaid bonds, warrants, and indebtedness of such county. ~~The~~ ~~;~~ ~~PROVIDED~~, the county board of any county may limit the provisions of sections 10-501 to 10-509 to any fund or funds of ~~said~~ the county. ~~No~~ ~~;~~ ~~PROVIDED FURTHER~~, in ~~no~~ ~~event~~ ~~shall~~ bonds ~~shall~~ be issued to a greater amount than three and five-tenths percent of the actual taxable valuation of such county, ~~and~~ ~~;~~ ~~AND PROVIDED FURTHER~~, the county board shall first submit the question of issuing ~~said~~ bonds to a vote of the qualified electors of such county.

Sec. 21. That section 10-704, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

10-704. The aggregate amount of school bonds issued for all purposes in Class I or Class II school districts shall in no event exceed fourteen percent of the ~~actual~~ taxable valuation of all property in such school district. This section ; Provided, that the limitations herein mentioned shall not apply to the issuance of refunding or compromise of indebtedness bonds by any such school district for the purpose of retiring outstanding bonds, warrants, or other indebtedness.

Sec. 22. That section 10-707, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

10-707. It shall be the duty of the proper officers of any school district in which any bonds may be voted under the authority of any law of this state, before the issuance of such bonds, to make a written statement of all proceedings relative to the vote upon the issuance of such bonds and the notice of the election, the manner and time of giving notice, the question submitted, and the result of the canvass of the vote on the proposition pursuant to which it is proposed to issue such bonds, together with a full statement of the ~~actual~~ taxable valuation, the number of children of school age residing in the district, and the total bonded indebtedness of the school district voting such bonds. Such statement shall be certified to under oath by the proper school board of the district, and shall be transmitted with the bonds proposed to be issued to the Auditor of Public Accounts.

Sec. 23. That section 10-801, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

10-801. The county board of any county of this state shall have authority to issue the bonds of such county, ~~to~~ in an amount not to exceed one and eight-tenths percent of the ~~actual~~ taxable valuation of the county, and not to exceed one million dollars, for the purpose of raising money to be advanced or loaned by such county to destitute and needy sufferers from cyclone, tornado, or destructive windstorm in such county. No ; Provided, no such bonds shall be issued until the question of the issuing of the same has been submitted to the electors of the county at a general or special election ~~held therein~~, as provided by sections 10-801 to 10-807.

Sec. 24. That section 12-402, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

12-402. The mayor and council, or the chairman ~~chairperson~~ and board of trustees, for the purpose of defraying the cost of the care, management, improvement, beautifying, and welfare of such cemeteries, may each year levy a tax not exceeding five and two-tenths cents on each one hundred dollars upon the ~~actual~~ taxable value of all the taxable property in such city or village subject to taxation for general purposes. ~~The tax, except intangible property, which~~ shall be collected and paid to the city or village as taxes for general purposes are collected and paid to the city or village. All taxes collected for this purpose shall constitute and be known as the cemetery fund, and shall be used for the general care, management, improvement, beautifying, and welfare of such cemetery. Warrants upon this fund shall be drawn by the cemetery board and shall be paid by the city or village treasurer.

Sec. 25. That section 12-604, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

12-604. The association is empowered to issue bonds and other evidences of indebtedness, to an amount, including all indebtedness of whatever nature, not exceeding ninety percent of the ~~actual~~ taxable value of the ~~realty~~ real property of the association and improvements thereon or to be placed thereon from the proceeds thereof, not including the parts sold to individual owners, and to pledge the unsold crypts, rights, or lots, and the future receipts of the association, such obligations to be paid out of the future receipts of the association. Realty Real property, money, and other personalty received by the association as trustees, may also be received for the purpose of providing crypts, ~~or~~ lots, and monuments, as may thereafter be selected, and as provided in the bylaws. The association shall have the power to enter into contracts with its members or other persons for providing burial lots, monuments, crypts, tombs, vaults, niches, and other places for the disposal of the dead, or for the embellishment or perpetual care thereof, and for the payment of burial expenses.

Sec. 26. That section 12-914, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

12-914. The board of trustees shall annually fix the amount of money for the proposed budget statement as may be deemed sufficient and necessary for carrying out the proposed policy ~~in~~ with regard to the

contemplated cemetery or cemeteries for the ensuing fiscal year. After the adoption of the district's budget statement, the president and secretary shall certify the amount to be received from taxation, according to the adopted budget statement, to the proper county clerk, or county clerks, and the proper county board or boards which shall levy a tax, not to exceed the amount so certified nor to exceed one and seven-tenths cents on each one hundred dollars upon the actual taxable value of all the taxable property in such district, except intangible property, for the maintenance of the cemetery or cemeteries in the district for the fiscal year as provided by law. Such tax shall be collected as other taxes are collected in the county by the county treasurer, and shall be placed to the credit of the cemetery district, so authorizing the same, and shall be paid to the treasurer of the cemetery district upon warrants drawn upon the fund by the board of trustees of the district. Such warrants shall bear the signature of the president and the counter-signature of the secretary of the cemetery district. The amount of the tax levy shall not exceed the amount of funds required to defray the expenses of the district for a period of one year, as embraced in the adopted budget statement which forms the basis of the assessment and levy.

Sec. 27. That section 12-923, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

12-923. The board of trustees of each cemetery district organized under ~~Chapter 12, article 9, sections 12-909 to 12-923~~ shall annually include in its proposed budget statement the amount of money deemed necessary in order for such district to acquire adequate cemetery land. After the adoption of the district's budget statement, the president and secretary shall certify the amount to be received from taxation for such purpose, according to the adopted budget statement, to the proper county clerk, or county clerks, and the proper county board or boards, which shall levy the required tax. The tax so levied for the acquisition of cemetery land in the district shall not exceed the amount so certified in the adopted budget statement nor exceed one and seven-tenths cents on each one hundred dollars upon the actual taxable value of all taxable property in such district, except intangible property. The tax levied pursuant to the provisions of this section shall be in addition to the tax levy authorized by section 12-914. Such tax shall be

collected as other taxes are collected in the county by the county treasurer. The proceeds of the tax so levied and collected shall constitute a special fund for the acquisition of cemetery land in the district, and shall be placed to the credit of the cemetery district, so authorizing such levy, and shall be paid to the treasurer of the cemetery district upon warrants drawn upon the fund by the board of trustees of the district. The county treasurer shall keep such fund separate and apart from other county funds. In case the amount of money produced by such tax levies shall exceed exceeds the amount expended or the amount necessary to insure availability of cemetery land, such excess shall be placed into the county general fund.

Sec. 28. That section 12-1001, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

12-1001. Any municipality, maintaining and operating a cemetery either within or without its corporate limits, shall have the power to borrow money and pledge the property and credit of the municipality upon its municipal bonds, or otherwise, for the purpose of enlarging or improving such cemetery, in an amount not to exceed five percent of the actual taxable valuation of the property in such municipality. No ; ~~PROVIDED, that no~~ such bonds shall be issued until after the same they have been authorized by a majority vote of the electors of the municipality, voting on the proposition of their issuance, at a general municipal election or at a special municipal election called for the submission of such proposition.

Sec. 29. That section 13-304, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

13-304. Any city, village, school district, township, or county shall have the power to join with any other political or governmental subdivision, or with any agency, or public corporation, whether federal, state, or local, or with any number or combinations thereof, by contract or otherwise in the joint ownership, operation, or performance of any property, facility, power, or function, or in agreements containing the provisions that one or more thereof operate or perform for the other or others, this power as above set forth, in this section to be only for the express purpose of acquiring, holding, improving, and operating any park, playground, swimming pool, recreation center, or any other recreational use or facility. Each such political or governmental

subdivision shall also individually have power to acquire, hold, improve, and operate any park, playground, swimming pool, recreation center, or any other recreational use or facility. For the exercise of the powers above set forth in this section, each such political or governmental subdivision shall have the power to levy a tax, to be known as a park and recreation tax, upon all the taxable property in its jurisdiction, ~~7 except intangible property~~. This levy may be accumulated as a sinking fund from fiscal year to fiscal year to provide funds for the purpose of acquisition, holding, improvement, and operation of any park, playground, swimming pool, recreation center, or any other recreational use or facility.

Sec. 30. That section 13-315, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

13-315. The city commissioners or council of any city, the board of trustees of any village, and the county board of any county in the state shall have the power to appropriate or expend annually from the general funds or from revenue received from any proprietary functions of their respective political subdivision an amount not to exceed four-tenths of one percent of the ~~actual~~ taxable valuation of the city, village, or county for the purpose of encouraging immigration, new industries, and investment and to conduct and carry on a publicity campaign, including a publicity campaign conducted for the purpose of acquiring from any source a municipal electrical distribution system or exploiting and advertising the various agricultural, horticultural, manufacturing, commercial, and other resources, including utility services, of the city, village, or county. Such sum may be expended directly by the city, village, or county or may be paid to the chamber of commerce or other commercial organization or a similar county organization or multicounty organization or local development corporation to be expended for the purposes enumerated in this section under the direction of the board of directors of the organization. The total amount levied including the appropriation or expenditure made under this section shall not exceed the amount limited by law.

Sec. 31. That section 13-1115, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

13-1115. Upon designation of such tract as an industrial area by the county board of the county in which the petition is filed, such designated area shall

thereupon be used or reserved for the location of industry. Such land may be used for agricultural purposes until the use is converted for the location of industry as set forth in sections 13-1111 to 13-1120. If such tract has ~~an actual~~ a taxable valuation of more than two hundred eighty-six thousand dollars, it shall not be subject to inclusion within the boundaries of any incorporated city of the first or second class or village, except that such tract regardless of ~~actual~~ taxable valuation may be annexed if (1) it is located in a county with a population in excess of one hundred thousand persons and the city or village did not approve the original designation of such tract as an industrial area pursuant to section 13-1112, (2) the annexation is stipulated in the terms and conditions agreed upon between the county and the city or village in any agreement entered into pursuant to section 13-1112, or (3) the owners of a majority in value of the property in such tract as shown upon the last preceding county assessment roll consent to such inclusion in writing or petition the city council or village board to annex such area.

Sec. 32. That section 13-1304, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

13-1304. Any commission established under ~~the provisions of~~ sections 13-1301 to 13-1312 shall have power to:

- (1) Sue and be sued;
- (2) Have a seal and alter the same at pleasure;
- (3) Acquire, hold, and dispose of personal property for its corporate purposes;
- (4) Acquire in the name of the city and county, by gift, grant, bequest, purchase, or condemnation, real property or rights and easements thereon necessary or convenient for its corporate purposes and ~~to~~ use the same so long as its corporate existence ~~shall continue~~ continues;
- (5) Make bylaws for the management and regulation of its affairs and ~~to~~ make rules and regulations for the use of its projects;
- (6) With the consent of the city or the county, as the case may be, use the services of agents, employees, and facilities of the city or county, for which the commission may reimburse the city or the county their proper proportion of the compensation or cost thereof, and ~~also to~~ use the services of the city attorney as legal advisor to the commission;

(7) Appoint officers, agents, and employees and fix their compensation, except ; PROVIDED, that the treasurer of the county treasurer shall be the ex officio the treasurer of the commission;

(8) Design, acquire, construct, maintain, operate, improve, remodel, remove, and reconstruct, so long as its corporate existence shall continue continues, such projects for the use both by the city and county as are approved by the city and the county; and all facilities necessary or convenient in connection with any such projects;

(9) Enter into agreements with the city or county, or both, as to the operation, maintenance, repair, and use of its projects;

(10) With the approval of both the city and the county, enter into agreements with the United States of America, or the State of Nebraska, or any body, board, agency, corporation, or other governmental entity of either of them, or with other governmental units for use by them of any projects to the extent that such use is not required by the city or the county;

(11) Make all other contracts, leases, and instruments necessary or convenient to the carrying out of the corporate purposes or powers of the commission;

(12) Annually levy, and assess, and certify to the governing body of the county the amount of tax to be levied for the purposes of the commission, not to exceed one and seven-tenths cents on each one hundred dollars upon the actual taxable valuation of all the taxable property in the county. The , except intangible property, and the governing body of the county shall collect the tax so certified at the same time and in the same manner as other county taxes are levied and collected, and the proceeds of such taxes when due and as collected shall be set aside and deposited in the special account or accounts in which other revenue of the commission is deposited;

(13) Accept grants, loans, or contributions from the United States of America, the State of Nebraska, or any agency or instrumentality of either of them, the city, or the county, any or other governmental unit, or any private person, firm, or corporation and to expend the proceeds thereof for any corporate purposes;

(14) Incur debt, and issue bonds and notes and to provide for the rights of the holders thereof, and to pledge and apply to the payment of such bonds and notes the taxes and other receipts, income, revenue, profits, and money of the commission;

(15) Enter on any lands, waters, and premises

for the purpose of making surveys, findings, and examinations; and

(16) Do all things necessary or convenient to carry out the powers specially conferred on the commission by sections 13-1301 to 13-1312.

Sec. 33. That section 13-1311, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

13-1311. With respect to the commission created for the city and county and its projects, the city and the county may each:

(1) Operate and maintain any project of the commission;

(2) Appropriate funds for any cost incurred by the commission in acquiring, constructing, reconstructing, improving, extending, equipping, remodeling, renovating, furnishing, operating, or maintaining any project;

(3) Convey or transfer to the commission any property of the city or the county for use in connection with a project, including real and personal property owned or leased by the city or the county and used or useful in connection therewith. In case of real property so conveyed, the title thereto shall remain in the city or the county as the case may be but the commission shall have the use and occupancy thereof so long as its corporate existence shall continue.

In the case of personal property so conveyed, the title shall pass to the commission;

(4) To ~~acquire~~ Acquire by purchase or condemnation, real property in the name of the city or the county as the case may be for the projects of the commission, ~~or~~ for the widening of existing roads, streets, parkways, avenues, or highways, ~~or~~ for new roads, streets, parkways, avenues, or highways to a project, or partly for such purposes and partly for other city or county purposes, ~~by purchase or condemnation~~ in the manner provided by law for acquisition. The city or the county may also close any roads, streets, parkways, avenues, or highways as may be necessary or convenient to facilitate the construction of any project of the commission;

(5) To ~~enter~~ Enter into an agreement with the commission for the use by the city and the county of the project. ~~The~~ 7 which agreement shall set forth the respective obligations of the parties thereto as to the operation, maintenance, repair, and replacement of the project; the amount of space in any joint facility to be utilized by the city and county; the method or formula

of determining the respective duties and obligations of the city and the county for cost of operation, maintenance, repair, and replacement of the project, and the method or formula for determining the payments to be made by the city to the commission as being applicable to the principal of and interest and premium on the bonds of the commission issued to finance the project. The city shall have the power to levy a tax on all the taxable property in the city, ~~except intangible property,~~ sufficient to make the payments to the commission applicable to the principal of and interest and premium on the bonds of the commission issued for the project, which tax shall be in addition to all other taxes now or hereafter authorized by statute or charter. ~~If , PROVIDED, that if the city shall be is~~ subject to a limitation by statute or charter on the amount of taxes which may be imposed by the city for its operating expenses, the maximum which may be levied in excess of such limitation pursuant to the authorization of this subdivision shall not exceed one and seven-tenths cents on each one hundred dollars of ~~actual taxable~~ valuation of all taxable property; ~~and except intangible property;~~ and

(6) ~~To enter~~ Enter into agreements with each other and with the commission necessary, desirable, or useful in carrying out the purposes of sections 13-1301 to 13-1312 upon such terms and conditions as determined by the governing body.

If at any time space not for the use and services of any project acquired or constructed or to be acquired or constructed by the commission ~~shall be is~~ in excess of the needs of the city or the county for which the commission was created, the commission with the approval of the city or the county may enter into agreements with the United States of America, the state, or any other governmental unit providing for the use by the United States of America, the State of Nebraska, or such other governmental unit of the project, and such other governmental units shall possess the same powers with respect to the commission and its projects as are possessed by the city and county under the provisions of this section. Any agreement entered into by the state shall be subject to all the terms, provisions, and conditions of Chapter 72, article 14, sections 72-1401 to 72-1412 with the same effect as though the commission were named as a municipality ~~thereunder~~ under such sections.

Sec. 34. That section 14-365.01, Reissue Revised Statutes of Nebraska, 1943, be amended to read

as follows:

14-365.01. Any city of the metropolitan city class in this state is hereby authorized to own, construct, equip, and operate either within or without the corporate limits of such municipality a sewerage system, including any storm sewer system, and plant or plants for the treatment, purification, and disposal in a sanitary manner, of the liquid and solid wastes, sewage, and night soil of the area or to extend or improve any existing sewerage system, including any storm sewer system. It shall have authority to acquire by gift, grant, purchase, or condemnation necessary lands therefor, either within or without the corporate limits of such municipality. For the purpose of owning, operating, constructing, maintaining, and equipping such sewage disposal plant and sewerage system, including any storm sewer system, or improving or extending such existing system, any city of the metropolitan city class is also authorized and empowered to make a special levy each year of not to exceed three and five-tenths cents on each one hundred dollars upon the actual taxable value of all the taxable property in such city, except intangible property, as well as all taxable property, except intangible property, within three miles of the corporate limits of such city, which property is within a district established under the provisions of section 14-360, subject to the provisions of sections 14-365.12 and 14-365.13. The 7 the proceeds thereof to of the tax shall be used for any of the purposes enumerated in this section and for no other purpose.

Sec. 35. That section 14-365.07, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

14-365.07. (1) Revenue bonds, authorized by section 14-365.02, may be issued by ordinance duly passed by the mayor and city council of any city of the metropolitan city class without any other authority.

(2) General obligation bonds, authorized by section 14-365.06, may be issued only (a) after the question of their issuance shall have has been submitted to the electors of the city of the metropolitan city class at a general or special election, of which three weeks' notice thereof has been published in a legal newspaper in or of general circulation in such metropolitan city, and (b) if a majority of the electors voting at the election have voted in favor of the issuance of the bonds. Publication of such a notice in such a newspaper once each week during three consecutive weeks prior to the date of such election shall

constitute a compliance with the requirements of this section for notice of such election. General obligation bonds shall not be issued in excess of one and eight-tenths percent of the actual taxable value of all the taxable property in the metropolitan city, except intangible property, or in excess of the amount authorized by the provisions of sections 14-365.12 and 14-365.13.

Sec. 36. That section 14-383, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

14-383. Without limiting the applicability of sections 14-366 to 14-372, the city council is authorized to levy special taxes and assessments on properties benefited by parks, recreational areas, and playgrounds acquired either by purchase or condemnation without regard to whether the benefited property is within or without the corporate limits of such city when an improvement district is created by the city council and approved by a majority of the property owners in the district as provided in this section. Each property owner may cast one vote at an election to be held to determine whether such improvement district shall be created for each fifteen thousand dollars of actual taxable valuation, or fraction thereof, of real estate property and improvements in the proposed district as determined by the official records of the county assessor for the previous calendar year. When such a district is created by the city council and approved by a majority of the property owners, the special taxes shall be levied proportionately to the actual taxable valuation of the district. Notice of the election shall be given and the election shall be held in the same manner as other special elections are held in such a city.

Sec. 37. That section 14-514, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

14-514. (1) The city council shall annually certify to the county clerk of the county in which the city is located, by resolution, the tax upon the actual taxable value of all the taxable property in such city, except intangible property, not to exceed fifty and four-tenths cents on each one hundred dollars, which the city desires to be levied as taxation for all municipal purposes for the ensuing year, except that, PROVIDED, in any such city located in a county containing a duly constituted and functioning health district, the tax to be so certified shall not exceed in any one year fifty

cents on each one hundred dollars. In addition thereto, the council shall certify the tax necessary to pay the interest on the bonded indebtedness of the city.

(2) In addition to the tax set forth in subsection (1) of this section, the council shall also and further certify not less than fourteen cents on each one hundred dollars and such tax as may be necessary to pay bond issues maturing within the year or bond issues maturing in the near future, the object of this requirement being to create a fund to accomplish a partial retirement of the bonded obligations of the city in such a manner as to avoid unusual and heavy levies during particular years when large maturities occur.

(3) The proceeds derived from the each respective levies levy provided for in subsections (1), (2), and (4) of this section shall be devoted exclusively and entirely to the purposes for which the levy is made. The certification, provided for under such subsections {1}, {2}, and {4} of this section, shall be made before the county board of equalization ~~shall have~~ has made its tax levy for each respective year.

(4) In addition to the provisions of subsections (1) and (2) of this section, the city council shall certify to the county clerk in like manner any other levy which may be required by law to be certified by such city council. A ; PROVIDED, that a further appropriation not to exceed eight-tenths of one cent on each one hundred dollars upon the actual taxable value of all the taxable property, in such city, except intangible property, may also be levied for the purpose of establishing a recreation fund to be used for the purchase, establishment, management, equipment, and maintenance of playgrounds and recreation centers, including the construction of necessary buildings therefor. Such recreation fund shall be disbursed under the direction and supervision of the local governing body of ~~said~~ the city in conjunction with the local governing body of any other governmental subdivision wholly or partially within its corporate limits when a plan has been submitted and approved by the electors, ; as hereinafter provided- If the school district, situated wholly or partially within such city, submits a plan and makes a levy for a similar purpose, ~~said~~ the city shall not submit a plan or proposal for such a levy as long as ~~said~~ the plan is in operation. No levy shall be made for such recreation fund purposes unless the proposition to make such levy and the plan to dispose of such fund be is sanctioned by sixty percent or more of

the legal voters of the city either by petition signed by them or by sixty percent or more of the votes cast on the proposal submitted on a ballot at a general municipal election.

Sec. 38. That section 14-525, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

14-525. The bonded indebtedness of the city shall not at any time exceed in the aggregate five percent of the ~~actual~~ taxable value of the taxable property within its corporate limits. The value shall, such value to be determined from the assessment of the actual taxable value of the property of the city. In order to arrive at the net amount of the aggregate indebtedness referred to ~~herein in this section~~, there shall be deducted from the total bonded indebtedness of the city and excepted therefrom bonds issued to acquire the water plant and the gas plant; and any bonds which may be issued to acquire or construct electric light or power plants; or other utility plants or systems when a charge for the service is provided sufficient to pay the bonded obligations therefor and pledges made to that end; ~~and~~ and bonds which may be issued to construct subways or conduits ~~where~~ when the revenue charged for the use of such may be sufficient to retire the bonds and is pledged to that end; ~~and~~ and all other bonds; the payment of which is secured by pledges of a special assessment sinking fund in the nature of a sinking fund of any character other than the general sinking fund of the city. There shall be included in such indebtedness all floating indebtedness of the city which under ~~the provisions of~~ section 14-524 may be funded by the issuance of bonds.

Sec. 39. That section 14-1026, Reissue Revised Statutes of Nebraska, 1943, as amended by section 43, Legislative Bill 746, Ninety-second Legislature, Second Session, 1992, be amended to read as follows:

The water fund shall consist of all money received on account of the water plant owned and operated by the metropolitan utilities district for water service or otherwise, including a water tax for public fire protection purposes levied by the municipal authorities of each municipality forming such metropolitan utilities district or, in the case of a sanitary and improvement district or unincorporated area forming a part of the metropolitan utilities district but ~~without~~ outside the limits of a municipality, by the board of county commissioners of the county in which the

sanitary and improvement district or unincorporated area is located. Such tax shall be levied at the same time and in the same manner as other funds provided for municipal purposes or county purposes under the provisions of the charter of such municipality or municipalities or of the general laws in the case of a county or a sanitary and improvement district. The amount of the tax shall be certified to the municipal authorities or the county commissioners, as the case may be, by the board of directors of the metropolitan utilities district in time for the annual levy of taxes in each year. The gross amount of such tax shall not exceed the sum of five and two-tenths cents on each one hundred dollars upon the actual taxable value of all the taxable property in such water utilities district, ~~except intangible property~~, and it shall be mandatory upon such municipal authorities or county commissioners to levy same as provided in this section.

Sec. 40. That section 15-235.02, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

15-235.02. A governmental subdivision shall have the power to levy a tax, known as a hospital sinking-fund tax, upon all of the taxable property in its jurisdiction, ~~except intangible property~~, which levy shall be in addition to all other authorized levies, for the use and benefit of the hospital, and the proceeds of such taxes when and as collected shall be set aside and deposited in the special account or accounts in which other revenue of the governmental subdivision are is deposited. This levy shall be accumulated as a sinking fund by the governmental subdivision from fiscal year to fiscal year to provide funds for hospital improvements, maintenance, and operation.

Sec. 41. That section 16-203, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

16-203. A city of the first class may levy taxes for general revenue purposes in any one year, not exceeding forty-two cents on each one hundred dollars upon the actual taxable value of all the taxable property in the limits of such city. This ~~7~~ ~~except intangible property~~, PROVIDED, that the provisions of this section shall never not be construed so as to affect the limitation on maximum annual levies for all municipal purposes in said cities the city in any one year, as set forth in section 16-702.

Sec. 42. That section 16-672.11, Reissue Revised Statutes of Nebraska, 1943, be amended to read

as follows:

16-672.11. For the purpose of paying the cost of the public improvements as provided in sections 16-672.01 to 16-672.11, the mayor and city council of any such city, after such improvements have been completed and accepted, shall have the power to issue negotiable bonds of any such city to be called storm water sewer district bonds, payable in not exceeding twenty years and bearing interest payable annually, which may either be sold by the city or delivered to the contractor in payment for the work, but in either case for not less than their par value. For the purpose of making partial payments as the work progresses, warrants may be issued by the mayor and city council upon certificates of the engineer in charge, showing the amount of work completed and materials necessarily purchased and delivered for the orderly and proper continuance of the project, in a sum not exceeding ninety-five percent of the cost thereof, and upon the completion and acceptance of the work, issue a final warrant may be issued for the balance due the contractor, which warrants shall be redeemed and paid upon the sale of the bonds issued and sold as aforsaid provided in this section. The city shall pay to the contractor interest at the rate of eight percent per annum on the amounts due on partial and final payments beginning forty-five days after the certification of the amounts due by the engineer in charge and approval by the governing body, and running until the date that the warrant is tendered to the contractor. All special assessments which may be levied upon property specially benefited by such work or improvements in any such storm water sewer district shall, when collected, be set aside and placed in a sinking fund for the payment of the interest and principal of said the bonds. There shall be levied annually upon all of the taxable property in said the city, except intangible property, a tax, which, together with such sinking fund derived from special assessments collected, shall be sufficient to meet payments of interest and principal on said the bonds as the same become due. Such tax shall be known as the storm water sewer tax, and shall be payable annually, and shall be collected in the same manner as general taxes, and shall be subject to the same penalties.

Sec. 43. That section 16-675, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

16-675. The mayor and city council may levy a tax, not exceeding seven cents on each one hundred

dollars upon the ~~actual~~ taxable value of all the taxable property in such city, ~~except intangible property~~; for the purpose of paying the cost of lighting the streets, lanes, alleys, and other public places or property of the city, ~~or~~ for the purpose of furnishing water, heat, or power for the city, or for the purpose of buying, establishing, extending, or maintaining such waterworks, gas, electric, or other light works, or heating or power plant, not exceeding three and five-tenths cents on each one hundred dollars upon the ~~actual~~ taxable value of all the taxable property in such city, ~~except intangible property~~; for any one of the respective purposes.

Sec. 44. That section 16-678, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

16-678. Nothing contained in sections 16-673 to 16-677 shall change or in any way affect existing franchises or existing contracts between any city and any company, corporation, or individual for furnishing ~~said the~~ city or its inhabitants with light, power, heat, or water. The mayor and council shall levy a sufficient tax to pay for such light, power, heat, or water supply in accordance with the terms of such existing contracts, not exceeding four and nine-tenths cents on each one hundred dollars upon the ~~actual~~ taxable value of all the taxable property in such city; ~~except intangible property~~; in any one year for any one of ~~said the~~ purposes, ~~respectively~~.

Sec. 45. That section 16-680, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

16-680. The mayor and council shall have power to borrow money and pledge the property and credit of the city upon its negotiable bonds or otherwise in an amount not exceeding in the aggregate four hundred thousand dollars for the purpose of constructing or aiding in the construction of a system of sewerage. They may borrow money and pledge the property and credit of the city upon its negotiable bonds or otherwise in any amount, not exceeding in the aggregate seven hundred fifty thousand dollars, for the purpose of constructing culverts and drains for the purpose of deepening, widening, straightening, walling, filling, covering, altering, or changing the channel of any watercourse or any natural or artificial surface waterway or any creek, branch, ravine, ditch, draw, basin, or part thereof flowing or extending through or being within the limits of the city and for the purpose of constructing artificial channels or covered drains sufficient to

carry the water theretofore flowing in such watercourse and divert it from the natural channel and conduct the same through such artificial channel or covered drain and fill the old channel. They may borrow money and pledge the property and credit of the city upon its negotiable bonds or otherwise in an amount not exceeding in the aggregate two hundred fifty thousand dollars for the purpose of constructing, maintaining, and operating a system of waterworks for the city. No such bonds shall be issued by the city council until the question of issuing the same ~~shall have~~ has been submitted to the electors of the city at an election called and held for that purpose, notice of which shall be given by publication in some newspaper published in the city at least thirty days before the date of the election, and a majority of the electors voting upon the proposition ~~shall have~~ voted in favor of issuing such bonds. When any such bonds ~~shall have~~ been issued by the city, they may levy annually upon all taxable property ~~except intangible property~~ of the city such tax as may be necessary for a sinking fund for the payment of the accruing interest upon the bonds and the principal thereof at maturity. They may provide for the office of sewer commissioner or water commissioner and prescribe the duties and powers of such offices.

Sec. 46. That section 16-688, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

16-688. When any city has voted bonds and constructed a system of waterworks and obtained an adequate supply of water, but the same is turbid or unwholesome during the whole or a portion of the year, the mayor and council may without having previously made an appropriation therefor, when authorized by a majority vote of the electors voting on the question, which may be submitted at either a special or a general city election, construct, ~~or~~ purchase, or enter into a contract for the construction or purchase of, and install, establish, operate, and maintain a system of settling reservoirs or a system of filters, or both of such systems of settling reservoirs and filters, for the purpose of clarifying and purifying such water. Notice ~~notice~~ of such election shall be given by publication once each week three successive weeks prior thereto in a legal newspaper published in or of general circulation in such city. The city may levy taxes on all taxable property of such city, ~~except intangible property~~, not to exceed three and five-tenths cents on each one hundred dollars upon the ~~actual~~ taxable value thereof in

any one year for the payment of the cost thereof.

Sec. 47. That section 16-694, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

16-694. After the establishment of a system of sewerage in any city of the first class, the mayor and council may, at the time of levying other taxes for city purposes, levy an annual tax of not more than three and five-tenths cents on each one hundred dollars upon the actual taxable value of all the taxable property in such city, ~~except intangible property~~, for the purpose of creating a fund to be used exclusively for the maintenance and repairing of any sewers in such city. In lieu of the levy of a tax, the mayor and council may establish, by ordinance, such rates for such sewer service as may be deemed by them to be fair and reasonable, to be collected from either the owner or the person, firm, or corporation requesting the service at such times, either monthly, quarterly, or otherwise, as may be specified in the ordinance. All ~~and all~~ such sewer charges shall be a lien upon the premises or real estate for which the same is used or supplied. Such lien shall be enforced in such manner as the local governing body ~~shall provide~~ provides by ordinance. The charges thus made, when collected, shall be placed in a separate fund and used exclusively for the purpose of maintenance and repairs of any sewers in such city.

Sec. 48. That section 16-697, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

16-697. (1) For the purpose of (a) providing funds for amusements and recreation, (b) providing funds for laying out, purchasing, improving, and beautifying parks and public grounds, and (c) providing for the payment of the salaries and wages of employees of such board, the mayor and council shall, each year at the time of making the levy for general city purposes, make a levy upon the actual taxable value of all the taxable property in such city, ~~except intangible property~~. Such levy shall be collected and paid into the city treasury and shall constitute the park fund or park and recreation fund as the case may be.

(2) All accounts against the park fund or park and recreation fund of such city, provided for by subsection (1) of this section, for salaries and wages of the employees and all other expenses of such parks or recreational facilities, shall be audited and allowed by the park or park and recreation commissioners. All warrants thereon shall be drawn only by the ~~chairman~~

chairperson of the commissioners. Warrants so drawn shall be paid by the city treasurer out of such fund.

(3) The park or park and recreation commissioners of such city, as the case may be, shall enter into any contracts of any nature involving an expenditure in accordance with the policies of the city council.

(4) The ~~chairman~~ chairperson of the board of park or park and recreation commissioners shall, on January 1 and July 1 of each year, file with the city clerk an itemized statement of all the expenditures of ~~said~~ the board.

Sec. 49. That section 17-229, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

17-229. ~~Whenever~~ If the board of trustees of a village in the State of Nebraska, by a three-fourths vote of the members elected to ~~its~~ the board, ~~shall determine~~ determines by ordinance ~~determine~~ the necessity of initiating a street improvements program within the village, which improvements are in the nature of a general benefit to the whole community and not of special benefit to adjoining or to abutting property and which consists of graveling, base stabilization, ciling, or other improvements to the streets, but which improvements do not consist of curb and gutter or asphalt or concrete pavings, the ~~chairman~~ chairperson and board of trustees may, by such ordinance, provide for the levy and collection of a special tax ~~of~~ not exceeding seventeen and five-tenths cents on each one hundred dollars on the ~~actual~~ taxable value of all the taxable property in the village, ~~except intangible property~~; for a period of not to exceed five years to create a fund for the payment of such improvements.

Sec. 50. That section 17-231, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

17-231. In order to construct the improvements as outlined in section 17-229 pursuant to such determination of necessity, the ~~chairman~~ chairperson and board of trustees may proceed from time to time to make such improvements costing not exceeding eighty-five percent of the amount of taxes to be collected. In order to allow the construction of the contemplated improvements immediately, the ~~chairman~~ chairperson and board of trustees may issue warrants from time to time in the aggregate amount of eighty-five percent of the estimated taxes to be collected over the period of years provided for ~~said~~ the levy, the amount

of such warrants authorized to be issued to be based upon the amount of revenue to be raised by the tax to be levied and the ~~actual~~ taxable valuation of the taxable property in the village at the time the determination of necessity is made by ordinance multiplied by the number of years the tax has to run. The warrants shall not bear interest in excess of six percent per annum, may be issued in such denominations as the ~~chairman~~ chairperson and board of trustees may determine, and shall be paid from the collection of the special tax levy. Any unpaid amount of the levy after the payment of any such warrants in full, including both principal and interest, shall be transferred to the general fund.

Sec. 51. That section 17-506, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

17-506. Cities of the second class and villages shall have power to levy taxes for general revenue purposes in any one year, not to exceed thirty-five cents on each one hundred dollars upon the ~~actual~~ taxable value of all the taxable property in such cities and villages. ~~The except intangible property;~~ the valuation of such property ~~to~~ shall be ascertained from the books or assessment rolls of the county assessor.

Sec. 52. That section 17-508.02, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

17-508.02. ~~Second-class cities~~ Cities of the second class and villages shall have power to levy in any one year for such purposes not to exceed ten and five-tenths cents on each one hundred dollars upon the ~~actual~~ taxable value of all the taxable property; ~~except intangible property;~~ within the limits of such cities and villages.

Sec. 53. That section 17-529.08, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

17-529.08. (1) For the purpose of paying the costs and expenses in implementing the provisions of sections 17-529.01 and 17-529.02, cities of the second class and villages may borrow money or issue bonds in an amount not to exceed five percent of the ~~actual~~ taxable valuation of all the taxable property within such city or village; ~~except intangible property;~~ according to the last preceding assessment thereof.

(2) Such cities or villages may levy and collect a general tax; in the same manner as other municipal taxes are levied and collected; in an amount

sufficient to pay the interest and principal of the bonds referred to in subsections (1) and (3) of this section, as the same mature, upon the actual taxable value of all the taxable property within such city or village, except intangible property, as shown upon the assessment rolls, in addition to the sum authorized to be levied under section 17-506.

(3) No money shall be borrowed or bonds issued as referred to in subsections (1) and (2) of this section, unless the same shall have been authorized by a majority of the legal votes cast for and against the proposition at an election held for that purpose. Notice, notice of which the election shall have been be given by publication in some newspaper published or of general circulation in such city or village for at least two weeks prior to the date of such election. The bonds shall be the bonds of such city or village, shall become due in not to exceed twenty years from their date of issue, and shall draw interest payable semiannually or annually.

Sec. 54. That section 17-534, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

17-534. (1) Such cities or villages may borrow money or issue bonds, in an amount not to exceed twelve percent of the actual taxable valuation of all the taxable property within such a city or village, except intangible property, according to the last preceding assessment thereof, for the purchase of steam engines or fire-extinguishing apparatus and for the purchase, construction, and maintenance of such waterworks, mains, portion, or extension of any system of waterworks or water supply, or to pay for water furnished such city or village under contract, when authorized as is provided for by subsection (3) of this section.

(2) Such cities or villages may levy and collect a general tax, in the same manner as other municipal taxes are levied and collected, in an amount sufficient to pay the interest and principal of the bonds, referred to in subsections (1) and (3) of this section, as the same mature, upon the actual taxable value of all the taxable property within such city or village, except intangible property, as shown upon the assessment rolls, in addition to the sum authorized to be levied under section 17-506. All taxes raised by such a levy shall be retained in a fund known as the water fund.

(3) No money shall be borrowed or bonds

issued, as referred to in subsections (1) and (2) of this section, unless the same shall have been authorized by a majority of the legal votes of such city or village, cast for and against the proposition at an election held for that purpose. Notice, notice of which the election shall have been given by publication in some newspaper published or of general circulation in such city or village for at least two weeks prior to the date of such election. The ~~PROVIDED~~, that the requirement of this section of a vote of the electors shall not apply when the proceeds of the bonds will be used solely for the maintenance, extension, improvement, or enlargement of any existing system of waterworks or water supply owned by the city or village and the bonds have been ordered issued by a vote of not less than three-fourths of all the city council or board of trustees as the case may be. The bonds shall be the bonds of such city or village and be called water bonds. They shall become due in not to exceed forty years from the date of issue, and shall draw interest payable semiannually or annually.

Sec. 55. That section 17-545, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

17-545. Every city of the second class and village in the State of Nebraska, which owns its own water plant and a system of hydrants in connection therewith, is hereby authorized and empowered to provide a fund upon the presentation to the city council or village board of a petition signed by sixty percent of the legal voters of said the city or village, in addition to the general fund of such city or village, by making a levy at the time authorized by law, not to exceed two and one-tenth cents on each one hundred dollars upon the actual taxable value of all the taxable property of the city or village, except intangible property, for the purpose of paying the expense, or aiding in paying the expense, of maintaining such system of hydrants and pumping and supplying through them water for public purposes.

Sec. 56. That section 17-702, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

17-702. (1) The council or board of trustees of each city of the second class or village shall, at the time and in the manner provided by law, cause to be certified to the county clerk the amount of tax to be levied upon the actual taxable value of all the taxable property of the city or village, except intangible

property, which the city or village requires for the purposes of the adopted budget statement for the ensuing year, including all special assessments and taxes assessed as hereinbefore provided. The county clerk shall place the same on the property tax lists, to be collected in the manner provided by law for the collection of county taxes in the county where such city or village is situated. In all sales for any delinquent taxes for municipal purposes, if there be are other delinquent taxes due from the same person, or a lien on the same property, the sale shall be for all the delinquent taxes. Such sales, and all sales made under or by virtue of this section or the provision of law herein referred to, shall be of the same validity, and in all respects be deemed and treated as though such sales had been made for the delinquent ~~state~~ and county taxes exclusively. The maximum amount of tax which may be so certified, assessed, and collected shall not require a tax levy in excess of one dollar and five cents on each one hundred dollars upon the actual taxable value of all the taxable property within the corporate limits of such city or village, except intangible property, for the purposes of the adopted budget statement, together with any special assessments or special taxes, or amounts assessed as taxes, and such sum as may be authorized by law for the payment of outstanding bonds and debts.

(2) The council or board of trustees of each city of the second class or village may certify a further amount to be levied not to exceed ten and five-tenths cents on each one hundred dollars upon the actual taxable value of all the taxable property within such city or village, except intangible property, for the purpose of establishing the sinking fund or funds authorized by sections 19-1301 to 19-1304. Nothing contained in subsection (1) or (2) of this section shall be construed to authorize an increase in the amount of levies for any specific municipal purpose or purposes elsewhere limited by law, whether limited in specific sums or by tax levies.

(3) When required by section 18-501, an additional levy of seven cents on each one hundred dollars upon the actual taxable value of all the taxable property, except intangible property, within the city of the second class or village, may be imposed.

Sec. 57. That section 17-703, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

17-703. When if any such city or village has

levied special assessments for part or all of the cost of any public work or improvement, which if the assessments have been finally held by the courts to be invalid and unenforceable, and if the defects rendering such assessments invalid and unenforceable are of such character that they cannot be remedied by reassessment, and if part of said the special assessments has been paid under mistake of law or fact into such city or village prior to such final holding, the mayor and council or chairman chairperson and board of trustees shall establish a special fund in the budget statement annually which is sufficient to refund and repay; over a period of consecutive years; such special assessments erroneously paid, without interest to the person or persons entitled to receive the same, any and all such assessments or parts thereof as may have been so paid into the treasury of such city or village, as the case may be. The ; PROVIDED; that the amount of tax annually budgeted for this special fund shall not require a tax levy in excess of ten and five-tenths cents on each one hundred dollars upon the actual taxable value of all the taxable property in such city or village; except intangible property; in any one year, and that said the additional levy shall be continued only for as many years as may be necessary to raise the total amount required for such purpose. Such assessments shall be refunded out of the special fund; as aforesaid; upon proper claims filed by the person or persons entitled to reimbursement. Such claim shall be audited, allowed, and ordered paid in the same manner as other claims against such city or village. All such reimbursements shall be made pro rata if there is not sufficient money on hand to repay them all at one time. Such amount of tax for the special fund shall be specified in the adopted budget statement. ; as provided by law-

Sec. 58. That section 17-713, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

17-713. The council or board of trustees of such city or village; shall, upon petition being filed with the clerk of the city or village signed by a majority of the resident freeholders of such city or village; requesting such council or board of trustees to levy a tax upon the actual taxable valuation of the property in the city or village, make a levy as in such petition requested, not exceeding eighty-seven and five-tenths cents on each one hundred dollars of actual taxable valuation, and shall certify the same to the board of county commissioners as other taxes are levied

by the city or village, or certified, for the purpose of creating a fund. The fund which shall be expended solely in the improvement of the public highways adjacent to the city or village and within five miles thereof, and shall at all times be under the control and direction of the council or board of trustees of the city or village, and shall be expended under the authority and direction of said the council or board. The council or board, which is hereby granted the power and authority to employ such person or persons as they it may select for the performance of such work under such rules and regulations as they it may by ordinance provide.

Sec. 59. That section 17-718, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

17-718. The city council in cities and board of trustees in villages having only voluntary fire departments or companies may levy a tax annually of not more than seven cents on each one hundred dollars upon the actual taxable value of all the taxable property within such cities or villages, except intangible property, for the maintenance and benefit of such fire departments or companies. The amount of such tax shall be established at the beginning of the year and shall be included in the adopted budget statement, as provided by law. Upon collection of such tax, the city or village treasurer shall disburse the same upon the order of the chief of the fire department with the approval of the city council or board of trustees.

Sec. 60. That section 17-908, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

17-908. Before such city or village shall make makes any contract with any person or corporation relating in any manner whatever to the erection of such proposed plant, the question as to whether such plant shall be erected shall be duly submitted to the electors voting at any regular or special election upon the proposition, and such city of the second class or village may by a majority of the votes cast at such election vote bonds in an amount not in excess of seven percent of the actual taxable valuation of such city or village for the purpose of defraying the cost of such plant. The question of issuing such bonds shall be submitted to the electors at an election held for that purpose after not less than thirty days' notice thereof shall have has been given by publication in some newspaper of general circulation in such city or

village, or, if no newspaper is published therein, then by posting at five or more public places therein for at least thirty days before such election. Such bonds shall bear interest, payable annually or semiannually, and shall be payable any time the city or village may determine at the time of their issuance but in not more than twenty years after their issuance. The ; PROVIDED; such city or village shall have the option of paying any or all of such bonds at any time after five years from their date.

Sec. 61. That section 17-925.01, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

17-925.01. The mayor and council of any city of the second class, or the board of trustees of any village, are is hereby authorized, after the establishment of a system of sewerage and at the time of levying other taxes for city or village purposes, to levy a tax of not more than three and five-tenths cents on each one hundred dollars upon the actual taxable value of all the taxable property in such city or village, except intangible property, for the purpose of creating a fund to be used exclusively for the maintenance and repairing of any sewers in such city or village. In lieu of the levy of such tax, the mayor and city council of any such city, or the board of trustees of any village, may establish, by ordinance, such rates for such sewer service as may be deemed by them to be fair and reasonable, to be collected from either the owner or the person, firm, or corporation requesting the services at such times, either monthly, quarterly, or otherwise, as may be specified in the ordinance. All ; and all sewer charges shall be a lien upon the premises or real estate for which the same is used or supplied. Such lien shall be enforced in such manner as the local governing body shall provide provides by ordinance. The charges thus made, when collected, shall be placed in a separate fund and used exclusively for the purpose of maintenance and repairs of any sewers in such city or village.

Sec. 62. That section 17-938, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

17-938. (1) The mayor and city council or the board of trustees of such city or village are hereby empowered to levy a tax not to exceed five and two-tenths cents on each one hundred dollars upon the actual taxable value of all taxable property in such city or village, except intangible property, for any one

year for improving, adorning, protecting, and caring for such cemetery.

(2) Except as provided in subsection (3) of this section, all certificates to any lot or lots, upon which no interments ~~shall~~ have been made, and which have been sold for burial purposes under the provisions of section 17-941, may be declared forfeited and subject to resale if, for more than three consecutive years, all charges and liens, as provided herein or by any of the rules, regulations, or bylaws of the association, are not promptly paid by the holders of such certificates. All certificates to any lot or lots sold shall contain a forfeiture clause to the effect that if no interment ~~shall~~ have has been made on the lot or lots and all liens and charges have not been paid, as provided in this subsection, or by ordinance, or in the bylaws of the association, such certificate and the rights under the same may, at the option of the cemetery board, with the sanction of the mayor and council or of the chairperson and board of trustees, as the case may be, be declared null and void and the lot or lots shall be subject to resale as in the first instance.

(3) When any lot has been transferred by warranty deed or by a deed conveying a fee simple title, but there has been no burial in any such lot or subdivision thereof and no payment of annual assessments for a period of three years, the cemetery board, with the sanction of the mayor and council or of the chairperson and board of trustees, as the case may be, may reclaim the unused portion of such lot or subdivision after notifying the record owner or his or her heirs or assigns, if known, by certified mail and publishing notice of its intention to do so. Such notice shall be published once each week for four weeks in a newspaper of general circulation throughout the county in which the cemetery is located, shall describe the lot or subdivision proposed to be reclaimed, and shall be addressed to the person in whose name such portion stands of record or, if there is no owner of record, to all persons claiming any interest in such lot or subdivision. If no person appears to claim such lot or subdivision and pay all delinquent assessments with interest within fifteen days after the last date of such publication, the cemetery board may by resolution reclaim such lot or subdivision. Such reclamation shall be complete upon a filing of a verified copy of such resolution, together with proof of publication, in the office of the register of deeds.

Sec. 63. That section 17-951, Reissue Revised

Statutes of Nebraska, 1943, be amended to read as follows:

17-951. The mayor and city council of any such city or the board of trustees of any such village, which has already acquired or ~~shall hereafter acquire~~ acquires land for park purposes or recreational facilities or which has already built or ~~shall hereafter build~~ builds swimming pools, recreational facilities, or dams, may each year make and levy a tax upon the ~~actual~~ taxable value of all the taxable property in such city or village. ~~The , except intangible property, which~~ levy shall be collected and put into the city or village treasury and shall constitute the park and recreation fund of such city or village. The funds so levied and collected shall be used for amusements, for laying out, improving, and beautifying such parks, for maintaining, improving, managing, and beautifying such swimming pools, recreational facilities, or dams, and for the payment of salaries and wages of persons employed in the performance of such labor.

Sec. 64. That section 17-958, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

17-958. The question of issuing bonds for any purpose herein contemplated by sections 17-956 to 17-960 shall be submitted to the electors at any election held for that purpose, after not less than thirty days' notice ~~shall have~~ has been given by publication in some legal newspaper published in and of general circulation in such municipality or, if no legal newspaper is published therein, ~~then~~ by publication in some legal newspaper published in the county wherein in which such city or village is located. If there is no legal newspaper published in the county wherein such city or village is located, the publication shall be in a legal newspaper of general circulation in the county. Such bonds may be issued only when a majority of the electors voting on the question favor their issuance. They shall bear interest, payable annually or semiannually, and shall be payable any time the municipality may determine at the time of their issuance, but in not more than twenty years after their issuance. The aggregate amount of bonds that may be issued for the construction or purchase of a cold storage or refrigeration plant shall not exceed five percent of the ~~actual~~ taxable valuation of all the property in such city or village subject to taxation.

Sec. 65. That section 17-964, Reissue Revised Statutes of Nebraska, 1943, be amended to read as

follows:

17-964. The mayor and council of cities of the second class and the ~~chairman~~ chairperson and board of trustees of villages, as the case may be, shall have the power to levy a tax each year of not to exceed seven cents on each one hundred dollars upon the ~~actual~~ taxable value of all the taxable property in such cities or villages, ~~except intangible property~~, for the purpose of maintaining and operating such a hospital, medical clinic, or nursing home. They shall, by ordinance, determine and declare how the ~~same~~ facility shall be managed.

Sec. 66. That section 17-967, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

17-967. Any city of the second class, or village, organized according to law, is hereby authorized to issue bonds in aid of improving municipal libraries of cities of the second class and villages, in an amount not exceeding seven-tenths of one percent of the ~~actual~~ taxable valuation of all the taxable property, ~~except intangible property~~, as shown by the last assessment, within such city of the second class, or village, in the manner ~~hereinafter~~ directed, ~~namely:~~ in this section:

(1) A petition signed by not less than fifty freeholders of the city of the second class, or village, shall be presented to the city council of cities of the second class, or board of trustees of villages. Such petition shall set forth the nature of the work contemplated, the amount of bonds sought to be voted, the rate of interest, and the length of time such bonds ~~shall~~ run, which in no event shall be less than five years nor more than twenty years from the date thereof. The petitioners shall give bond, to be approved by the city council of cities of the second class, or board of trustees of villages, for the payment of the expenses of the election, in the event that the proposition ~~shall fail~~ fails to receive a majority of the votes cast at such election; and

(2) Upon the receipt of such petition, the city council of cities of the second class, or board of trustees of villages shall give notice and call an election in the city of the second class, or village, ~~as the case may be.~~ Such notice, call, and election shall be governed by the laws regulating an election for voting bonds for such city or village. When ; ~~PROVIDED;~~ that when a proposition is submitted for the issuance of bonds for the acquisition of a site or the construction

of a single building for the purpose of housing the municipal public library, in cities of the second class or villages, it shall be required, as a condition precedent to the issuance of such bonds, that a majority of the votes cast shall be in favor of such proposition. Bonds in such a city shall not be issued for such purpose in the aggregate to exceed one and four-tenths percent of the actual taxable valuation of all the taxable property in such a city, ~~except intangible property~~, as shown by the last assessment within such city of the second class.

Sec. 67. That section 17-976, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

17-976. For the purpose of paying the cost of improvements in any water service district and the funding of any warrants issued, the governing body may, by ordinance, cause to be issued bonds of the city or village to be called Water Service District Bonds of District No. . . . , payable in not to exceed ten years from date, and to bear interest payable annually or semiannually. Such bonds shall be general obligations of the city or village, and the governing body thereof shall levy and collect annually a tax upon all of the taxable property in such city or village, ~~except intangible property~~, sufficient in rate and amount to pay in full, when taken together with the assessments provided for in section 17-971, the principal and interest of such bonds as the same become due. The amount of such tax shall not be included in the maximum amount of tax which any such city of the second class or village is authorized to levy annually.

Sec. 68. That section 18-501, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

18-501. (1) Any city or village in this state is hereby authorized to own, construct, equip, and operate, either within or without the corporate limits of such municipality, a sewerage system, including any storm sewer system or combination storm and sanitary sewer system, and plant or plants for the treatment, purification, and disposal, in a sanitary manner, of the liquid and solid wastes, sewage, and night soil of such municipality or to extend or improve any existing storm or sanitary sewer system or combination storm and sanitary sewer system.

(2) Any city or village shall have authority to acquire by gift, grant, purchase, or condemnation necessary lands therefor, either within or without the

corporate limits of such municipality.

(3) For the purpose of owning, operating, constructing, maintaining, and equipping such sewage disposal plant and sewerage system, including any storm sewer system or combination storm and sanitary sewer system, referred to in subsections (1), (2), and (4) of this section, or improving or extending such existing system, any city or village is authorized and empowered to make a special levy of not to exceed three and five-tenths cents on each one hundred dollars upon the actual taxable value of all the taxable property within any such municipality. ~~The~~ ~~7~~ ~~except intangible property~~; the proceeds ~~thereof~~ ~~to~~ ~~of~~ ~~the~~ ~~tax~~ may be used for any of the purposes enumerated in this section and for no other purpose.

(4) In the event the present or proposed sewage disposal system of any city or village does not comply with the provisions of any other law relating to sewer systems, sewage disposal, or water pollution, such city or village shall levy each year a tax of seven cents on each one hundred dollars of actual taxable valuation for such purpose until sufficient funds are available for the financing of a system in compliance with law. Such levy shall not be subject to the maximum tax levy limit. In the event any city or village is otherwise raising funds for such purpose, equivalent to such a levy, it shall not be required, in addition thereto, to make such levy.

Sec. 69. That section 18-512, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

18-512. For the purpose of creating a fund out of which anti-pollution-of-water measures may be financed, any city or village in this state is hereby authorized and empowered to make a special levy of not exceeding three and five-tenths cents on each one hundred dollars upon the actual taxable value of all the taxable property within any such municipality, ~~except intangible property~~; the proceeds thereof to be used for such purpose. The levy authorized in this section shall be in addition to the maximum levies provided in sections 14-514, 16-702, and 17-506.

Sec. 70. That section 18-1005, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

18-1005. All cities or villages, organized under the laws of the State of Nebraska, shall have power and authority to levy a special tax each year of not more than five and two-tenths cents on each one

hundred dollars upon the actual taxable value of all the taxable property in such city or village, ~~except intangible property~~, for the acquisition of real estate by agreement with the owner or owners or by condemnation, as provided in the sections 18-1002 and 18-1003, to be used for state armory sites. Such special levy shall be made by the same local governing body and shall be levied in the same manner as in the case of general city or village taxes. The proceeds of such levy shall inure and be credited to the state armory site fund which ~~said the~~ local governing body is hereby authorized to create and manage. Revenue raised by such special levy shall be used only for the purpose of acquiring real estate for a state armory site within the corporate limits of such city or village, or in the payment of warrants as authorized by section 18-1006.

Sec. 71. That section 18-1201, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

18-1201. All cities and villages organized under the laws of the State of Nebraska may levy a special tax each year of not more than three and five-tenths cents on each one hundred dollars upon the actual taxable value of all the taxable property in such city or village, ~~except intangible property~~, for the special purposes set forth in this section. Such special levy shall be made by the same officers or board and be levied in the same manner as general city or village taxes. Revenue raised by such a special levy may be used for purchasing and maintaining public safety equipment, including, but not limited to, vehicles or rescue or emergency first-aid equipment for a fire or police department of such city or village, for purchasing real estate for fire or police station quarters or facilities, for erecting, building, altering, or repairing fire or police station quarters or facilities, for purchasing, installing, and equipping an emergency alarm or communication system, or for paying off bonds authorized by section 18-1202. Such revenue may be accumulated in a sinking fund or sinking funds to be used for any such purpose.

Sec. 72. That section 18-1202, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

18-1202. Any city or village which has levied or intends to levy a tax as authorized by section 18-1201 for the purposes stated in such section may anticipate the collection of such taxes, including the anticipation of collections from levies to be made in

future years, and for such purpose may issue tax anticipation bonds which shall be payable in not exceeding twenty years and may bear interest, payable annually or semiannually, at such rate or rates as the mayor and council or chairperson and board of trustees may determine. The total of principal and interest payable on such bonds in any calendar year shall not exceed ninety percent of the anticipated tax collection for such calendar year on the assumption that the actual taxable valuation for such city or village in all succeeding years shall be the same as the actual taxable valuation most recently determined prior to passage of the ordinance authorizing such bonds and applying the tax levy made or agreed to be made by the city or village, but not exceeding three and five-tenths cents on each one hundred dollars, and using tax due and delinquency dates in effect at the time of passage of the bond ordinance. The city or village may agree in such bond ordinance to make and to continue to make a levy under section 18-1201 until such bonds and interest thereon are fully paid. Such bonds shall be secured by such tax so assessed and levied and shall be payable only out of the funds derived from such tax. It shall be the duty of such city or village on receipt of such taxes to hold the same as a separate fund to the amount of the bonds so issued and the interest thereon, for the purpose of paying or redeeming such bonds.

Sec. 73. That section 18-1203, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

18-1203. All incorporated cities and villages within the State of Nebraska are hereby expressly authorized, upon a three-fourths vote of all of the members elected to the city or village board, to levy not to exceed two and one-tenth cents on each one hundred dollars upon the actual taxable value of all the taxable property in such cities or villages, ~~except intangible property,~~ each year, to establish and maintain a vocal, instrumental, or amusement organization for the purpose of rendering free public concerts, music festivals, and entertainments within such city or village limits for the people of such city or village and locality. When such vote ~~shall have~~ has been so made and recorded by the city council or village board, a tax of not to exceed two and one-tenth cents on each one hundred dollars of the actual taxable value of all the taxable property of such city or village, ~~except intangible property,~~ shall be levied by such city or village, in addition to all other general and special

taxes, for the support, maintenance, and necessary expenses of such vocal, instrumental, or amusement organization. Any ; PROVIDED, any incorporated city or village may levy each year a tax of not exceeding three and five-tenths cents on each one hundred dollars upon the actual taxable value of all the taxable property in such municipality, except intangible property, for the maintenance of a municipal band or other vocal, instrumental, or amusement organization for the purpose of rendering free public concerts, music festivals, and entertainments, as aforesaid, when a petition signed by ten percent of the legal voters of an incorporated city or village, as shown by the last regular municipal election, shall be is filed with the clerk of the city or village, and shall request requests the following question to be submitted to the voters of said the city or village: Shall a tax of not exceeding cents on each one hundred dollars upon the actual taxable value of all the taxable property of the of Nebraska, except intangible property, be levied each year for the purpose of providing a fund for the maintenance of a municipal band, or other vocal, instrumental, or amusement organization, for the purpose of rendering free public concerts, music festivals, and entertainments? When such petition is filed, the board of trustees, council, or city commission must shall cause the question to be submitted to the voters of said the city or village at the next general municipal election, ; and, if a majority of the votes cast at said the election shall favor such proposition, the board of trustees, council, or city commission shall then levy such tax to maintain such municipal band, or other vocal, instrumental, or amusement organization for the purposes above enumerated in this section.

Sec. 74. That section 18-1204, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

18-1204. When a petition signed by ten percent of the legal voters of such incorporated city or village, as shown by the last regular municipal election, is filed with the clerk of the city or village, requesting that the following question be submitted to the voters thereof of withdrawing the authority to tax under section 18-1203, the board of trustees or city council or commissioners shall submit the question of withdrawal at the next general municipal election. The question on the ballot shall be as follows: Shall the power heretofore granted in the

..... of, Nebraska, to levy a tax of cents on each one hundred dollars upon the actual taxable value of all the taxable property of such city or village, except intangible property, for the purpose of providing a fund for the maintenance of a municipal band, or other vocal, instrumental, or amusement organization, for the purpose of rendering free public concerts, music festivals, and entertainments, be withdrawn? ; the board of trustees, council, or city commission must submit this question of the withdrawal of said power heretofore granted to tax for amusement purposes at the next general municipal election. If a majority of the votes cast shall favor such withdrawal, no further levy for said the purpose shall thereafter be made until the proposition is again resubmitted to the people. After ; PROVIDED; that after the proposition for withdrawing the right to tax shall have has carried, no further submission of a proposition to levy said the tax shall be made for at least two years.

Sec. 75. That section 18-1205, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

18-1205. When any incorporated village or city shall have city or village has voted as required by section 18-1203, to establish and maintain a vocal, instrumental, or amusement organization, there shall thereafter be included in the annual estimate of expenses of said the city or village, a levy of not to exceed two and one-tenth cents or three and five-tenths cents on each one hundred dollars, as the case may be, upon the actual taxable value of the taxable property of such city or village, except intangible property, for each year for said the purpose. The ; and the levy so made shall be included in the appropriation ordinance.

Sec. 76. That section 18-1502, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

18-1502. For the purpose of acquiring and improving an aviation field, as heretofore authorized in section 18-1501, any such city or village may issue and sell bonds of such city or village to be designated aviation field bonds, to provide the necessary funds therefor, in an amount not to exceed seven-tenths of one percent of the actual taxable valuation of all the taxable property in such city or village, ; except intangible property. Such bonds shall become due in not to exceed twenty years from the date of issuance, and shall draw interest payable semiannually or annually.

Such bonds may not be sold for less than par, and in no case without the proposition of issuing the same having first been submitted to the legal electors of such city or village at a general or special election held therein, and a majority of the votes cast upon the question of issuing ~~said~~ the bonds being in favor thereof. The authority to sell such bonds shall not be limited by any other or special provision of law found elsewhere outside of sections 18-1501 to 18-1509.

Sec. 77. That section 18-1503, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

18-1503. For the purpose of acquiring and improving ~~said~~ the aviation field, ~~such~~ the city or village may, in lieu of issuing and selling bonds, levy an annual tax of not to exceed seven cents on each one hundred dollars upon the ~~actual~~ taxable value of all the taxable property within the corporate limits of such city or village, ~~except intangible property~~, which tax shall not be levied or collected until the proposition of levying the same has first been submitted to the legal electors of such city or village at a general or special election held therein, and the majority of votes cast upon the question of levying such tax ~~shall be~~ are in favor thereof. Such levy shall be authorized for a term not exceeding ten years, and the proposition submitted to the electors shall specify the number of years for which it is proposed to levy such tax. ~~Where~~ if funds for such purposes are raised by the levy of tax, no part of the funds so accruing shall be used for any other purpose.

Sec. 78. That section 18-1505, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

18-1505. For the purpose of the construction, leasing, improvement, maintenance, and management of an aviation field and for the payment of persons employed in the performance of labor in connection therewith, any city or village may, without a vote of the legal electors, levy an annual tax of not to exceed three and five-tenths cents on each one hundred dollars upon the ~~actual~~ taxable value of all the taxable property in such city or village, ~~except intangible property~~. No part of the funds so levied and collected shall be used for any other purpose.

Sec. 79. That section 18-2717, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

18-2717. No city shall appropriate from local

sources of revenue for all approved economic development programs, in each year during which such programs are in existence, an amount in excess of four-tenths of one percent of the ~~actual~~ taxable valuation of the city in the year in which the funds are collected, except that no city of the metropolitan or primary class shall appropriate more than three million dollars in any one year and no city of the first or second class or village shall appropriate more than one million dollars in any one year. No city shall appropriate an amount for an economic development program in excess of the amount approved by the voters at the election in which the economic development program was submitted.

Sec. 80. That section 19-1302, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

19-1302. The local governing body of any city of the first or second class or any village, subject to all the limitations set forth in sections 19-1301 to 19-1304, shall have the power to levy a tax of not to exceed ten and five-tenths cents on each one hundred dollars in any one year upon the ~~actual~~ taxable value of all the taxable property within such municipality, ~~except intangible property~~; for a term of not to exceed ten years, in addition to the amount of tax which may be annually levied for the purposes of the adopted budget statement of such municipality, for the purpose of establishing a sinking fund for the construction, purchase, improvement, extension, original equipment, or repair, not including maintenance, of any one or more of the following public improvements, ~~which shall include~~ including acquisition of any land incident to the making thereof: Municipal library; municipal auditorium or community house for social or recreational purposes; city or village hall; municipal public library, auditorium, or community house in a single building; municipal swimming pool and appurtenances thereto; municipal jail; municipal building to house equipment or personnel of a fire department, together with firefighting equipment or apparatus; municipal park; municipal cemetery; municipal medical clinic building, together with furnishings and equipment; or municipal hospital. ~~No~~ ; ~~PROVIDED~~, ~~no~~ such city or village shall be authorized to levy the tax or to establish the sinking fund; ~~as heretofore provided~~; as provided in this section if, having bonded indebtedness, such city or village ~~shall have~~ has been in default in the payment of interest thereon or principal thereof, for a period of ten years prior to the date of the passage of the

resolution providing for the submission of the proposition for establishment of ~~said the~~ sinking fund, as required in section 19-1303.

Sec. 81. That section 19-1309, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

19-1309. Notwithstanding provisions in the statutes of Nebraska to the contrary, for any fiscal year the governing body of any city of the first class, city of the second class, or village may decide to certify to the county clerk for collection one all-purpose levy required to be raised by taxation for all municipal purposes instead of certifying a schedule of levies for specific purposes added together, which all-purpose levy shall not exceed an annual levy of eighty-seven and five-tenths cents on each one hundred dollars for cities of the first class and one dollar and five cents on each one hundred dollars for cities of the second class and villages upon the actual taxable valuation of all the taxable property in such city or village. Otherwise, except intangible property, PROVIDED, otherwise authorized extraordinary levies to service and pay bonded indebtedness of such municipalities, to pay or fund peiceemen's and firemen's police officer's and firefighter's pension plans in cities of the first class, and to pay judgments obtained against them, may be made by such municipalities in addition to such all-purpose levy. Any municipality whose the valuation of which has been reduced so that the maximum levy permitted by this section is inadequate to produce the necessary revenue may exceed such maximum levy upon the presentation to the governing body of petitions signed by a majority of the registered voters of the municipality requesting such action and specifying the extent to and period of time, not to exceed five years, in which such maximum may be exceeded. No signature may be withdrawn after the petitions have been filed with the governing body. The governing body shall cause such petitions, accompanied by the certificate of the county clerk or election commissioner that he or she has examined the petitions and that they have been signed by a majority of the registered voters of the municipality, to be filed with the county board or boards of the county or counties in which the municipality is located. After such filing, the governing body may exceed the maximum tax levy to the extent and for the period of time specified in the petitions.

Sec. 82. That section 19-1402, Reissue

Revised Statutes of Nebraska, 1943, be amended to read as follows:

19-1402. The cost of such utilities may be defrayed by the levy of a tax of not to exceed three and five-tenths cents on each one hundred dollars upon the actual taxable value of all the taxable property in such city or village, ~~except intangible property~~, in any one year, for a heating or lighting plant, and of not to exceed two and one-tenth cents on each one hundred dollars upon the actual taxable value of all the taxable property in such city or village, ~~except intangible property~~, in any one year for an ice plant, or, when such tax is insufficient for the purpose, the cost of such utilities may be defrayed by the issuance of bonds of the municipality.

Sec. 83. That section 19-1403, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

19-1403. The question of issuing bonds, for any of the purposes mentioned in section 19-1401, shall be submitted to the electors at an election held for that purpose, after not less than thirty days' notice thereof ~~shall have been given~~ (1) by publication in some newspaper published and of general circulation in such municipality or, (2) if no newspaper is published therein, by posting in five or more public places therein. Such bonds may be issued only when a majority of the electors voting on the question favor their issuance. They shall bear interest, payable annually or semiannually, and shall be payable at any time the municipality may determine at the time of their issuance. The aggregate amount of bonds that may be issued for the construction or the purchase of a heating or lighting plant shall not exceed four percent of the actual taxable value of the assessed property, and, for the construction or purchase of an ice plant, shall not exceed one percent of the actual taxable value of the assessed property within such municipality, as shown by the last annual assessment. The council or board shall levy annually a sufficient tax to maintain, operate, and extend any system or plant, and to provide for the payment of the interest on, and principal of, any bonds that may have been or shall be issued as ~~herein provided~~ in this section.

Sec. 84. That section 19-2102, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

19-2102. The cost thereof may be defrayed by

the levy of a tax not to exceed ten and five-tenths cents on each one hundred dollars upon the actual taxable value of all the taxable property in such city or village, ~~except intangible property~~, in any one year or, when such tax is insufficient for such purpose, by the issuance of bonds of the municipality.

Sec. 85. That section 19-3313, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

19-3313. If the owners of the record title, representing more than fifty percent of the actual taxable valuation of all of the taxable real estate property included in such proposed district or districts, and who were such owners at the time the notice of hearing on objections to the creation of the district was first published, shall file with the city clerk within twenty days of the first publication of the notice written objections to the formation of the district, such district shall not be formed. If objections are not filed as ~~above set forth~~ by owners of such fifty percent of the actual taxable valuation of all of the taxable real estate property and if the mayor and city council shall find, after considering any other protests and objections that may be filed and after considering the evidence presented at the hearing, that the public health, welfare, convenience, or necessity requires the formation of such an offstreet parking district and facilities, then such district shall be formed by ordinance. If the mayor and city council find that the boundaries as set forth in the resolution and notice include land which should not be included, then the ordinance shall fix the boundaries of the district so as to exclude such land. Each district, formed pursuant to this section, shall be numbered and the designation of the district shall be called, using appropriate numbers, Vehicle Offstreet Parking District No. of the City of, Nebraska. The ordinance creating the district need not designate the exact location of the proposed offstreet parking facility but shall designate the engineer's estimate of the sum of money to be expended in the acquisition of property and construction of such offstreet parking facility or the share of such project as will be borne by the district. The total cost and expenses shall include:

- (1) The amounts estimated to be paid for the property to be acquired;
- (2) All costs and expenses in construction of the offstreet parking facility;

(3) All engineering expense; and

(4) The estimated expense of issuing and selling bonds and all other expenses which the city would not have except for the creation of such offstreet parking district.

Sec. 86. That section 19-3315, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

19-3315. The mayor and city council may by resolution levy and assess taxes and assessments as follows:

(1) A property tax within any district of not to exceed thirty-five cents on each one hundred dollars of ~~actual~~ taxable valuation of taxable property within such district to pay all or any part of the cost to improve, repair, maintain, reconstruct, operate, or acquire any offstreet parking facility and to pay principal and interest on any bonds issued for an offstreet parking facility for such district. Such tax shall be levied and collected at the same time and under the same provisions as the regular general city tax, but such levy shall not be subject to or apply against any tax levy or city tax limit applicable to such city or property. The taxes collected from any district shall be used only for the benefit of such district;

(2) A special assessment against the real estate property located in such district to the extent of the special benefit thereto; for the purpose of paying all or any part of the total costs and expenses of acquisition, including construction, of an offstreet parking facility in such district. The special assessment, which shall be levied as provided in section 19-3314. In the event that subsequent to the levy of assessments the use of any parcel of land ~~shall~~ change changes so that, had the new use existed at the time of making such levy, the assessment on such parcel would have been higher than the assessment actually made, an additional assessment may be made on such parcel by the mayor and city council taking into consideration the new and changed use of the property. The , ~~PROVIDED~~, that the total amount of assessments levied under this subdivision shall not exceed the total costs and expenses of acquiring a facility defined in section 19-3313. The ; ~~AND PROVIDED FURTHER~~, that the levy of an additional assessment shall not reduce or affect in any manner the assessments previously levied. Additional assessments shall be levied as provided in section 19-3314, except that published notice may be omitted if notice is personally served on the owner at

least twenty days prior to the date of hearing. All assessments levied under this subdivision shall constitute a sinking fund for the payment of principal and interest on bonds issued for such facility as provided by section 19-3317 until such bonds and interest are fully paid; and

(3) A special assessment against the real estate property located in such district, to the extent of special benefit thereto, for the purpose of paying all or any part of the costs of maintenance, repair, and reconstruction of such offstreet parking facility in the district. The mayor and city council may levy such assessments under either of the following methods: (a) The mayor and city council may, not more frequently than annually, determine the costs of maintenance, repair, and reconstruction of such facility and such costs shall be assessed to the real estate property located in such district as provided by section 19-3314. At the hearing on such assessments, objections may be made to the total costs and the proposed allocation of such costs among the parcels of real estate property in such district; or (b) after notice is given to the owners as provided in section 19-3314, the mayor and city council may establish, and may change from time to time, the percentage of such costs of maintenance, repair, and reconstruction which each parcel of real estate property in any district shall pay. Thereafter, the mayor and city council shall annually determine the total amount of such costs for each period since costs were last assessed, and shall, after a hearing, assess such costs to the real estate property in the district in accordance with the percentages previously established or as established at such hearing. Notice of such hearing shall be given as provided in section 19-3314 and shall state the total cost and percentage to be assessed to each parcel of real estate property. Unless written objections are filed with the city clerk at least five days before the hearing, all objections to the amount of total costs and the assessment percentages shall be deemed to have been waived and assessments shall be levied as stated in such notice, unless the mayor and city council shall reduce any assessment. At such hearing, the assessment percentage for the assessment of costs in the future may be changed.

Sec. 87. That section 19-3318, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

19-3318. The owners of the record title of any real estate property within a given area in any city

of the first or second class representing fifty-five percent of the total ~~actual~~ taxable valuation of all of the taxable real estate property within the proposed district to be formed, which district must consist of contiguous lands and lots, may petition the mayor and city council to create a vehicle offstreet parking district by ordinance, which district shall be consecutively numbered, and to acquire property and construct an offstreet parking facility thereon as ~~elsewhere~~ provided in ~~sections 19-3301 to 19-3326,~~ PROVIDED, that for the purposes of sections 19-3301 to 19-3326 the Offstreet Parking District Act. For purposes of the act, property separated by streets or alleys shall be deemed to be contiguous.

The petition shall contain:

- (1) A general description of the exterior boundaries of the proposed district;
- (2) A general statement of the estimated amount of money involved in the acquisition of the land, and property and construction of the facility;
- (3) A general description of the improvements proposed to be made or constructed; and
- (4) A statement that the petition is filed pursuant to the provisions of this section.

The petition may consist of any number of separate instruments, but a description of the real estate property represented by each petitioner shall be included either opposite the signature or by separate instrument.

When the petition is filed, the city clerk shall check or cause it to be checked. If it is signed by qualified signers representing the required percentage of the total ~~actual~~ taxable valuation, the clerk shall make ~~his~~ a certificate to that effect and present the petition and certificate to the mayor and city council.

Sec. 88. That section 19-3321, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

19-3321. If the change proposed is to include additional land in the district, the clerk also shall mail a copy of the notice to each person to whom land in the area proposed to be added is assessed as shown in the office of the register of deeds or the county clerk at ~~his~~ such person's last-known address. The notice shall be mailed by certified mail at least fifteen days prior to the time set for hearing objections. If the boundaries are changed, objection or protest made by owners of lands excluded by the change shall not be

counted in computing a protest but written objection or protest made by owners of the remaining assessable land in the district, including assessable land added by the change and filed with the clerk not later than the time set for hearing, objecting to the proposed change shall be included in computing the protest. If owners of real estate property representing more than fifty percent of the actual taxable valuation of all real estate property in such new proposed district after the change of boundaries, file a written protest within twenty days after the notice is published in such newspaper, then such district may not be changed.

Sec. 89. That section 19-3327, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

19-3327. Any city of the primary, first, or second class, after the creation of an offstreet parking district pursuant to ~~sections 19-3301 to 19-3326~~ the Offstreet Parking District Act, shall have the power to own, purchase, construct, equip, lease, or operate within such city any offstreet parking facility in addition to any offstreet parking facility contemplated at the time of the creation of the district if the mayor and city council are of the opinion that the district will be benefited thereby. Whenever the city council ~~shall deem~~ deems it advisable to own, purchase, construct, equip, lease, or operate such additional facility, the council shall by resolution set forth the engineer's estimate of the sum of money to be expended in the acquisition of property and the construction of the offstreet parking facility and a description of the facility to be constructed, and if such resolution proposes to acquire by grant, contract, purchase, or through condemnation any offstreet parking facility, the resolution shall state the price and conditions and how such facility shall be acquired, and if assessments are to be levied, the resolution shall state the proposed boundaries of the area in the district in which the special assessments shall be levied. Notice of the time and place of a hearing before the city council on such resolution shall be given by publication one time each week for two weeks in a daily or weekly newspaper of general circulation published in the city. The ~~7~~ which publication shall contain the entire resolution. The last publication shall not be less than five days nor more than two weeks prior to the date set for such hearing. Not later than the hour set for the hearing, any owner or any person interested in any real estate property within the proposed area may file with the city

clerk written objections to the resolution, the extent of the proposed area, or both, and every person so interested shall have a right to protest on any grounds and to object to his or her real estate property being included in the area. At ; and at such hearing all objections and protests shall be heard and passed upon by the mayor and city council. If ; PROVIDED, that if the owners of record title representing more than sixty percent of the actual taxable valuation of all of the taxable real estate property included in such proposed area; and who were such owners at the time the notice of hearing on objections to the creation of the facility was first published; shall file a petition with the city clerk within three days of the date set for the hearing, such resolution shall not be passed. ; AND PROVIDED FURTHER; if the offstreet parking district includes more than sixty percent of the area of a downtown improvement and parking district created pursuant to sections 19-3401 to 19-3420 and the downtown improvement board of such district shall object in writing prior to the date of the hearing; then such resolution shall not be passed.

Sec. 90. That section 21-303, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

21-303. (1) At the time of filing such annual report it shall be the duty of every corporation for profit, and registered in the office of the Secretary of State on January 1, whether incorporated under the laws of this state or incorporated under the laws of any other state when such corporations shall have domesticated in this state, to pay to the Secretary of State an annual fee for the calendar year beginning January 1, which fee shall be due and assessable on such date and delinquent if not paid on or before (1) August 1, 1982; or (2) April 15, 1983; and April 15 of each year thereafter, as follows:

(2) Except as provided in subsection (3) of this section, the annual fee shall be as follows: When the paid-up capital stock of a corporation does not exceed ten thousand dollars, a fee of thirteen dollars; when such paid-up capital stock exceeds ten thousand dollars but does not exceed twenty thousand dollars, a fee of twenty dollars; when such paid-up capital stock exceeds twenty thousand dollars but does not exceed thirty thousand dollars, a fee of thirty dollars; when such paid-up capital stock exceeds thirty thousand dollars but does not exceed forty thousand dollars, a fee of forty dollars; when such paid-up capital stock

exceeds forty thousand dollars but does not exceed fifty thousand dollars, a fee of fifty dollars; when such paid-up capital stock exceeds fifty thousand dollars but does not exceed sixty thousand dollars, a fee of sixty dollars; when such paid-up capital stock exceeds sixty thousand dollars but does not exceed seventy thousand dollars, a fee of seventy dollars; when such paid-up capital stock exceeds seventy thousand dollars but does not exceed eighty thousand dollars, a fee of eighty dollars; when such paid-up capital stock exceeds eighty thousand dollars but does not exceed ninety thousand dollars, a fee of ninety dollars; when such paid-up capital stock exceeds ninety thousand dollars but does not exceed one hundred thousand dollars, a fee of one hundred dollars; when such paid-up capital stock exceeds one hundred thousand dollars but does not exceed one hundred twenty-five thousand dollars, a fee of one hundred twenty dollars; when such paid-up capital stock exceeds one hundred twenty-five thousand dollars but does not exceed one hundred fifty thousand dollars, a fee of one hundred forty dollars; when such paid-up capital stock exceeds one hundred fifty thousand dollars but does not exceed one hundred seventy-five thousand dollars, a fee of one hundred sixty dollars; when such paid-up capital stock exceeds one hundred seventy-five thousand dollars but does not exceed two hundred thousand dollars, a fee of one hundred eighty dollars; when such paid-up capital stock exceeds two hundred thousand dollars but does not exceed two hundred twenty-five thousand dollars, a fee of two hundred dollars; when such paid-up capital stock exceeds two hundred twenty-five thousand dollars but does not exceed two hundred fifty thousand dollars, a fee of two hundred twenty dollars; when such paid-up capital stock exceeds two hundred fifty thousand dollars but does not exceed two hundred seventy-five thousand dollars, a fee of two hundred forty dollars; when such paid-up capital stock exceeds two hundred seventy-five thousand dollars but does not exceed three hundred thousand dollars, a fee of two hundred sixty dollars; when such paid-up capital stock exceeds three hundred thousand dollars but does not exceed three hundred twenty-five thousand dollars, a fee of two hundred eighty dollars; when such paid-up capital stock exceeds three hundred twenty-five thousand dollars but does not exceed three hundred fifty thousand dollars, a fee of three hundred dollars; when such paid-up capital stock exceeds three hundred fifty thousand dollars but does not exceed four hundred thousand dollars, a fee of three hundred thirty-three

dollars; when such paid-up capital stock exceeds four hundred thousand dollars but does not exceed four hundred fifty thousand dollars, a fee of three hundred sixty-five dollars; when such paid-up capital stock exceeds four hundred fifty thousand dollars but does not exceed five hundred thousand dollars, a fee of four hundred dollars; when such paid-up capital stock exceeds five hundred thousand dollars but does not exceed six hundred thousand dollars, a fee of four hundred fifty-five dollars; when such paid-up capital stock exceeds six hundred thousand dollars but does not exceed seven hundred thousand dollars, a fee of five hundred five dollars; when such paid-up capital stock exceeds seven hundred thousand dollars but does not exceed eight hundred thousand dollars, a fee of five hundred sixty dollars; when such paid-up capital stock exceeds eight hundred thousand dollars but does not exceed nine hundred thousand dollars, a fee of six hundred fifteen dollars; when such paid-up capital stock exceeds nine hundred thousand dollars but does not exceed one million dollars, a fee of six hundred sixty-five dollars; when such paid-up capital stock exceeds one million dollars but does not exceed ten million dollars, a fee of six hundred sixty-five dollars, and four hundred dollars additional for each million or fraction thereof over and above one million dollars; when such paid-up capital stock exceeds ten million dollars but does not exceed fifteen million dollars, a fee of six thousand dollars; when such paid-up capital stock exceeds fifteen million dollars but does not exceed twenty million dollars, a fee of seven thousand three hundred thirty dollars; when such paid-up capital stock exceeds twenty million dollars but does not exceed twenty-five million dollars, a fee of eight thousand six hundred sixty-five dollars; when such paid-up capital stock exceeds twenty-five million dollars but does not exceed fifty million dollars, a fee of ten thousand three hundred thirty dollars; when such paid-up capital stock exceeds fifty million dollars but does not exceed one hundred million dollars, a fee of ten thousand six hundred sixty-five dollars; and when such paid-up capital stock exceeds one hundred million dollars, a fee of eleven thousand nine hundred ninety-five dollars. The minimum annual fee for filing such report shall be thirteen dollars. For purposes ; PROVIDED; for the purpose of determining the annual fee, the stock of corporations incorporated under the laws of any other state, which corporations ~~shall~~ have domesticated in this state, and which stock is without par value, shall be deemed to have a par value

of an amount equal to the amount paid in as capital for such shares at the time of the issuance thereof.

(3) For 1993 and 1994, the annual fee shall be as follows: When the paid-up capital stock of a corporation does not exceed ten thousand dollars, a fee of forty-three dollars; when such paid-up capital stock exceeds ten thousand dollars but does not exceed twenty thousand dollars, a fee of fifty dollars; when such paid-up capital stock exceeds twenty thousand dollars but does not exceed thirty thousand dollars, a fee of sixty dollars; when such paid-up capital stock exceeds thirty thousand dollars but does not exceed forty thousand dollars, a fee of seventy dollars; when such paid-up capital stock exceeds forty thousand dollars but does not exceed fifty thousand dollars, a fee of eighty dollars; when such paid-up capital stock exceeds fifty thousand dollars but does not exceed sixty thousand dollars, a fee of ninety dollars; when such paid-up capital stock exceeds sixty thousand dollars but does not exceed seventy thousand dollars, a fee of one hundred dollars; when such paid-up capital stock exceeds seventy thousand dollars but does not exceed eighty thousand dollars, a fee of one hundred ten dollars; when such paid-up capital stock exceeds eighty thousand dollars but does not exceed ninety thousand dollars, a fee of one hundred twenty dollars; when such paid-up capital stock exceeds ninety thousand dollars but does not exceed one hundred thousand dollars, a fee of one hundred thirty dollars; when such paid-up capital stock exceeds one hundred thousand dollars but does not exceed one hundred twenty-five thousand dollars, a fee of one hundred eighty dollars; when such paid-up capital stock exceeds one hundred twenty-five thousand dollars but does not exceed one hundred fifty thousand dollars, a fee of two hundred dollars; when such paid-up capital stock exceeds one hundred fifty thousand dollars but does not exceed one hundred seventy-five thousand dollars, a fee of two hundred twenty dollars; when such paid-up capital stock exceeds one hundred seventy-five thousand dollars but does not exceed two hundred thousand dollars, a fee of two hundred forty dollars; when such paid-up capital stock exceeds two hundred thousand dollars but does not exceed two hundred twenty-five thousand dollars, a fee of two hundred sixty dollars; when such paid-up capital stock exceeds two hundred twenty-five thousand dollars but does not exceed two hundred fifty thousand dollars, a fee of two hundred eighty dollars; when such paid-up capital stock exceeds two hundred fifty thousand dollars but does not exceed

two hundred seventy-five thousand dollars, a fee of three hundred dollars; when such paid-up capital stock exceeds two hundred seventy-five thousand dollars but does not exceed three hundred thousand dollars, a fee of three hundred twenty dollars; when such paid-up capital stock exceeds three hundred thousand dollars but does not exceed three hundred twenty-five thousand dollars, a fee of three hundred forty dollars; when such paid-up capital stock exceeds three hundred twenty-five thousand dollars but does not exceed three hundred fifty thousand dollars, a fee of three hundred ninety dollars; when such paid-up capital stock exceeds three hundred fifty thousand dollars but does not exceed four hundred thousand dollars, a fee of four hundred twenty-three dollars; when such paid-up capital stock exceeds four hundred thousand dollars but does not exceed four hundred fifty thousand dollars, a fee of four hundred fifty-five dollars; when such paid-up capital stock exceeds four hundred fifty thousand dollars but does not exceed five hundred thousand dollars, a fee of four hundred ninety dollars; when such paid-up capital stock exceeds five hundred thousand dollars but does not exceed six hundred thousand dollars, a fee of five hundred forty-five dollars; when such paid-up capital stock exceeds six hundred thousand dollars but does not exceed seven hundred thousand dollars, a fee of five hundred ninety-five dollars; when such paid-up capital stock exceeds seven hundred thousand dollars but does not exceed eight hundred thousand dollars, a fee of six hundred fifty dollars; when such paid-up capital stock exceeds eight hundred thousand dollars but does not exceed nine hundred thousand dollars, a fee of seven hundred five dollars; when such paid-up capital stock exceeds nine hundred thousand dollars but does not exceed one million dollars, a fee of seven hundred fifty-five dollars; when such paid-up capital stock exceeds one million dollars but does not exceed ten million dollars, a fee of seven hundred eighty-five dollars, and four hundred dollars additional for each million or fraction thereof over and above one million dollars; when such paid-up capital stock exceeds ten million dollars but does not exceed fifteen million dollars, a fee of six thousand one hundred twenty dollars; when such paid-up capital stock exceeds fifteen million dollars but does not exceed twenty million dollars, a fee of seven thousand four hundred fifty dollars; when such paid-up capital stock exceeds twenty million dollars but does not exceed twenty-five million dollars, a fee of eight thousand seven hundred

eighty-five dollars; when such paid-up capital stock exceeds twenty-five million dollars but does not exceed fifty million dollars, a fee of ten thousand four hundred fifty dollars; when such paid-up capital stock exceeds fifty million dollars but does not exceed one hundred million dollars, a fee of ten thousand seven hundred eighty-five dollars; and when such paid-up capital stock exceeds one hundred million dollars, a fee of twelve thousand one hundred fifteen dollars. The minimum annual fee for filing such report shall be forty-three dollars. For purposes of determining the annual fee, the stock of corporations incorporated under the laws of any other state, which corporations have domesticated in this state and which stock is without par value, shall be deemed to have a par value of an amount equal to the amount paid in as capital for such shares at the time of the issuance thereof.

Sec. 91. That section 22-215, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

22-215. All the property, both real and personal, and all debts and liabilities and choses in action of every kind belonging to the county or counties from which such new county was formed; shall be divided by the several county boards of the counties interested between the county or counties from which such new county is formed, and the new county, in proportion to the actual taxable value of property for the last preceding year, which has been taken from such original county or counties and carried to such new county. If such boards cannot agree upon such division, they may refer the matters of difference to arbitrators; or the right to such property may be settled by a suit in the district court brought by either party for that purpose. In case the property cannot be divided or removed, the county receiving the same shall pay to the other a proportionate value for the same.

Sec. 92. That section 22-407, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

22-407. Upon the first Thursday after the first Tuesday of January following the first election of county officers for the consolidated county or counties, the several counties shall be thereafter for all purposes treated under the name or names and upon the terms and conditions set forth in the consolidation agreement. All rights, privileges, and franchises of each of the several counties, and all real and personal property, ~~real and personal~~; and all debts due on

whatever account, as well as other things in action, belonging to each of such counties, shall be deemed as transferred to and vested in the consolidated county or counties, without further act or deed. All records, books, and documents shall be transferred to and vested in the consolidated county if only one county is formed, or if two or more counties are formed, all books, records, and documents shall be transferred to and vested in the county which has the greatest area in square miles after the consolidation has been effected. All property, all rights-of-way, and all and every other interest shall be as effectually the property of the consolidated county or counties as they were of the several counties prior to the consolidation. The title to real estate property, either by deed or otherwise, under the laws of this state vested in any of the counties, shall not be deemed to revert or be in any way impaired by reason of this consolidation, but the rights of creditors and all liens upon the property of any of the counties shall be preserved unimpaired. The and the respective counties shall be deemed to continue in existence to preserve the same, and all debts, liabilities, and duties of any of the counties shall henceforth attach to the consolidated county or counties and be enforced against it to the same extent as if the debts, liabilities, and duties had been incurred or contracted by it, unless by the term of the agreement the outstanding bonded indebtedness of the counties ~~shall not be~~ is not transferred and attached to the consolidated county or counties, but ~~shall remain~~ remains as obligations of the counties which for such purpose shall be deemed to continue in existence. In case there are two or more consolidated counties formed, all money on hand shall be divided between the consolidated counties in proportion to the actual taxable valuation of the real estate property taken over and incorporated in each consolidated county. Suits may be brought and maintained against such consolidated county or counties in any of the courts of this state in the same manner as against any other county. Any action or proceeding pending by or against either of the counties consolidated may be prosecuted to judgment as if such consolidation had not taken place; or the consolidated county or counties may be substituted in its place. The townships, school districts, election districts, and voting places in the consolidated county or counties shall continue as in the several counties prior to consolidation, unless and until changed in accordance with law. Until changed by law, the same

district courts shall continue, though it may result in the consolidated county or counties being a part of two or more districts. All such courts shall, however, be held at the place designated as the county seat of the consolidated county or counties, and each such court and the judge thereof shall continue to have and exercise the same jurisdiction as ~~it or he~~ the court or judge had exercised before such consolidation. If two or more judges have jurisdiction in any consolidated county or counties, they or a majority of them shall exercise the power to appoint officers and fill vacancies as is vested in judges of district courts of other counties. For the purpose of representation in Congress and in the Legislature, the existing congressional and legislative districts shall continue until changed in accordance with law. Such consolidated county or counties shall in all respects, except as provided in sections 22-401 to 22-407, be subject to all the obligations and liabilities imposed, and shall possess all the rights, powers, and privileges vested by law in other counties.

Sec. 93. That section 23-119, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-119. It shall be the duty of the county board of each county to cause to be annually levied and collected taxes authorized by law for county purposes, not exceeding fifty cents on the each one hundred ~~dollars~~ actual dollars of taxable valuation, except in any county in which a health district has been duly constituted as provided by sections 71-1601 to 71-1625 and has not been dissolved. ~~The~~ ; in such ~~last-named counties~~ the tax so levied shall not exceed forty cents on the each one hundred ~~dollars~~ actual dollars of taxable valuation. ~~An~~ ; an additional amount may be levied in any county if authorized by a vote of the people of the county.

Sec. 94. That section 23-120, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-120. (1) The county board shall acquire, purchase, construct, renovate, remodel, furnish, equip, add to, improve, or provide a suitable courthouse, jail, and other county buildings and a site or sites therefor and for such purposes borrow money and issue the bonds of the county to pay for the same. Agreements entered into under section 25-412.03 shall be deemed to be in compliance with this section. The board shall keep such buildings in repair and provide suitable rooms and offices for the accommodation of the several courts of

record, Nebraska Workers' Compensation Court or any judge thereof, Commissioner of Labor for the conduct and operation of the state free employment service, county board, county clerk, county treasurer, county sheriff, clerk of the district court, county superintendent, county surveyor, county agricultural agent, and county attorney if the county attorney holds his or her office at the county seat and shall provide suitable furniture and equipment therefor. All such courts which desire such accommodation shall be suitably housed in the courthouse.

(2) No levy exceeding (a) two million dollars in counties having in excess of two hundred fifty thousand inhabitants, (b) one million dollars in counties having in excess of one hundred fifty thousand inhabitants and not in excess of two hundred fifty thousand inhabitants, (c) three hundred thousand dollars in counties having in excess of thirty thousand inhabitants and not in excess of one hundred fifty thousand inhabitants, or (d) one hundred fifty thousand dollars in all other counties shall be made within a one-year period for any of the purposes specified in subsection (1) of this section without first submitting the proposition to a vote of the people of the county at a general election or a special election ordered by the board for that purpose and obtaining the approval of a majority of the legal voters thereon.

(3)(a) The county board of any county in this state may, when requested so to do by petition signed by at least a majority of the legal voters in the county based on the average vote of the two preceding general elections, make an annual levy of not to exceed seventeen and five-tenths cents on each one hundred dollars upon the actual taxable value of all the taxable property in the county, except intangible property, for any of the purposes specified in subsection (1) of this section.

(b) If a county on the day it first initiates a project for any of the purposes specified in subsection (1) of this section had no bonded indebtedness payable from its general fund levy, the county board may make an annual levy of not to exceed five and two-tenths cents on each one hundred dollars upon the actual taxable value of all the taxable property of the county, except intangible property, for a project or projects for any of the purposes specified in subsection (1) of this section without the filing of a petition described in subdivision (3)(a) of this section. The county board shall designate the

particular project for which such levy shall be expended, the period of years, which shall not exceed ten, for which the tax will be levied for such project, and the number of cents of the levy for each year thereof. The county board may designate more than one project and levy a tax pursuant to this section for each such project, concurrently or consecutively, as the case may be, if the aggregate levy in each year and the duration of each levy will not exceed the limitations specified in this subsection. Each levy for a project which is authorized by this subdivision may be imposed for such duration as shall be specified by the county board notwithstanding the contemporaneous existence or subsequent imposition of any other levy or levies for another project or projects imposed pursuant to this subdivision and notwithstanding the subsequent issuance by the county of bonded indebtedness payable from its general fund levy.

(c) In no case shall the levy of taxes made by the county board for all purposes, including the taxes levied pursuant to this section, exceed in any one year the sum of fifty cents on every one hundred dollars of the ~~actual~~ taxable value of all the taxable property of the county, ~~except intangible property.~~

Sec. 95. That section 23-125, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-125. Whenever the county board ~~shall deem~~ deems it necessary to assess taxes, the aggregate of which ~~shall exceed~~ exceeds the rate of fifty cents on every one hundred dollars of the ~~actual~~ taxable value of all the taxable property in such county, ~~except intangible property~~, the county board may, by an order entered of record, set forth substantially the amount of such excess required and the purpose for which the same will be required, and if for the payment of interest, principal, or both, upon bonds, such order shall in a general way designate the bonds and specify the number of years such excess must be levied, and provide for the submission of the question of assessing the additional rate required to a vote of the people of the county at the next election for county officers after the adoption of the resolution, or at a special election ordered by ~~said~~ the county board for that purpose. If the proposition for such additional tax ~~be is~~ carried, the same shall be paid in money and in no other manner.

Sec. 96. That section 23-276, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-276. In addition to the powers hereinbefore conferred upon all county boards, the board of supervisors shall have power (1) to appropriate funds to aid in the construction of roads and bridges not exceeding one and four-tenths cents on each one hundred dollars upon the actual taxable value of all the taxable property in such county, except intangible property, of the levy for the current year for general purposes, except by a vote of the people authorizing them to expend a greater amount, (2) to change the boundaries of towns, and to create new towns whenever the board determines that the existing towns are not workable towns, and (3) to divide the county into convenient voting precincts and, as occasion may require, erect new ones, subdivide precincts already established, and alter voting precinct lines. When a voting precinct has less than seventy-five registered electors, the board of supervisors shall annex such voting precinct to another voting precinct except when the county is divided into more than two legislative districts. Any PROVIDED, that any precinct having two hundred or more square miles and having more than twenty-five electors, shall be excluded from the provisions of being annexed to another voting precinct.

Sec. 97. That section 23-320.03, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-320.03. Whenever in such county it ~~shall~~ be is necessary to pay any construction costs and expenses in excess of the amounts paid by the federal government, or to acquire any lands, rights-of-way, or easements under the provisions of sections 23-320.01 to 23-320.06, the cost thereof and expenses connected therewith shall be defrayed by the issuance of general obligation bonds of the county, to be issued by the county board of such county without the necessity of an election, either in one issue or in separate issues from time to time as may be necessary and as determined by the county board of ~~said~~ the county. The the proceeds ~~thereof~~ of the bonds shall be used for such purposes and no other, except as ~~herein~~ otherwise provided in such sections. The aggregate of any such bonds so issued shall not be in excess of two-tenths of one percent of the actual taxable valuation of the county. All bonds issued under the provisions of such sections ~~23-320-01 to 23-320-06~~ shall mature in annual installments over a period of not more than twenty-five years, and it shall be the duty of the county board of such county to make an annual levy on all the taxable

property in such county for the retirement of the principal and interest thereof as the same shall become due. The bonds provided for in such sections 23-320.01 to 23-320.06 shall not be subject to nor included in any restrictions or limitations upon the amount of bonded indebtedness of said the county contained in any other law now affecting said the county.

Sec. 98. That section 23-320.05, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-320.05. For the purpose of maintaining and operating such flood control works or other similar projects as provided in sections 23-320.01 to 23-320.07, when the works or projects have been completed and turned over to the county, and also for the purpose of developing and carrying out a coordinated soil and water resource program and program of flood control for the county, the county board of such county shall be empowered to make an annual tax levy of not to exceed one and seven-tenths cents on each one hundred dollars upon the actual taxable value of all the taxable property in such county, ~~except intangible property~~. The levy shall be in addition to all other levies authorized or limited by law. Pending approval of an authorized flood control plan, the county involved may establish a special flood and erosion control reserve fund. Such fund may be used for obtaining land, easements, and rights-of-way and relocating utilities in connection with water and erosion improvements that have authorization and construction approval. To aid in the growth of such fund, it may be invested in short-term securities authorized by section 77-2315. Money remaining in the fund at the completion of construction or the discontinuance of an authorized project may revert to the general fund. It shall be the duty of the county board and the county engineer to keep all such flood control works or other similar projects in serviceable condition and to make such repairs as may, from time to time, be necessary.

Sec. 99. That section 23-320.11, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-320.11. For the purpose of obtaining lands, easements, and rights-of-way, and maintaining and operating such flood control works or other similar projects as provided in sections 23-320.08 to 23-320.12 when the same ~~shall~~ have been completed and turned over to the county, and also for the purpose of developing and carrying out a coordinated soil and water resource

program and program of flood control for the county, the county board of such county shall be empowered to make an annual tax levy of not to exceed one and seven-tenths cents on each one hundred dollars upon the actual taxable value of all the taxable property in a designated watershed area. Such ; ~~except intangible property~~; and such levy shall be in addition to all other levies authorized or limited by law. It shall be the duty of the county board and the county engineer to keep all such flood control works or other similar projects in serviceable condition and to make such repairs as may, from time to time, be necessary.

Sec. 100. That section 23-344, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-344. In case of the partial destruction of a courthouse, jail, or other county public building in any county having a population of one hundred fifty thousand or more, by fire, riot, mob, storm, or other casualty, or in case of the partial or total destruction by any such agency of the public records, books, office furniture, fixtures, or equipment in any such building, the county board shall cause estimates to be made of the cost of repairing such building, or of repairing or restoring such public records, books, furniture, fixtures, or equipment to their condition before such partial or total destruction, and shall, without a vote of the people, have power to issue and sell the bonds of the county, in such amount as the board deems necessary, not exceeding such estimates, to accomplish such repairs or restoration. To create a fund for the payment of such bonds and to provide for the payment of the interest thereon, the board shall, notwithstanding any other statute authorizing tax levies upon any less valuation, have power to levy a tax not exceeding, together with all other tax levies, fifty-two and five-tenths cents on each one hundred dollars upon the actual taxable value of all the taxable property in such county. ; ~~except intangible property~~. Such levy and the taxes derived therefrom shall be kept separate and used exclusively for the purpose of paying the interest and principal of such bonds. All such repairs or restorations upon buildings, furniture, fixtures, and equipment shall be made by contract let upon public competitive bids to the lowest responsible bidder.

Sec. 101. That section 23-351, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-351. The county commissioners or county

supervisors of any county in this state shall have authority to expend from the general fund of the county during any one year the proceeds of a tax of three-tenths of one cent on each one hundred dollars upon the actual taxable value of all taxable property ~~except intangible property~~ in the county for the purchase and erection of suitable monuments or markers, and the purchase of historic sites wherein said on which the monuments or markers are located within said the county. In any county having a nonprofit historical association or society organized under the corporation laws of this state, the county commissioners or supervisors may grant to such association or society the amount authorized for expenditure by this section, upon application by the association or society. Such funds may then be expended, at the direction of the board of directors of such association or society, for the following purposes: (1) Establishment, construction, and reconstruction of historical buildings; (2) purchase of exhibits, equipment, and real and personal property of historical significance, and the maintenance thereof; and (3) lease, rental, purchase or construction, and maintenance of buildings other than those of historical nature for the display and storage of exhibits.

Sec. 102. That section 23-355.01, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-355.01. Whenever there is organized within any county in this state, a nonprofit county historical association or society, organized under the corporation laws of this state, a tax of not more than three-tenths of one cent on each one hundred dollars upon the actual taxable value of all the taxable property in such county, ~~except intangible property~~, may be levied for the purpose of establishing a fund to be used for the establishment, management, and purchase of exhibits, equipment, and other personal property and real property, and maintenance of such nonprofit county historical association or society, including the construction and improvement of necessary buildings therefor. Such fund shall be paid by the county treasurer to the treasurer of such nonprofit county historical association or society and shall be disbursed under the direction and supervision of the board of directors and officers of such nonprofit county historical association or society. No initial levy shall be made for such purpose unless the proposition to make such levy be is first submitted to a vote of the people of the county at a general election, and the same

is ordered by a majority of the legal voters voting thereon. ~~The ; PROVIDED, that the proposition to make such levy shall be placed on the ballot by the county board of such county at the next general election following the receipt of a request from the board of directors of such nonprofit county historical association or society to submit such proposition to the voters of the county. After the proposition has been sanctioned by a vote of the people, such levy shall be made to carry out the purposes for which the fund was established. The electors of the county may discontinue such levy by a vote of the people in the same manner that the initial levy was authorized. The ; PROVIDED, that the proposition to discontinue such levy shall be placed on the ballot by the county board of such county at a general election only when requested so to do by a petition signed by at least twenty percent of the legal voters of such county, based on the total vote cast for Governor at the last general election in the county.~~

Sec. 103. That section 23-360, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-360. In addition to levies now authorized by law, the county board of each county in this state may levy upon each and every dollar of the ~~actual~~ taxable value of all the taxable property in such county, ~~except intangible property,~~ for the use of the county board in carrying out the animal damage control program, such amount as may be determined to be necessary therefor, but not to exceed one cent on each one hundred dollars upon such ~~actual~~ taxable value. The entire fund derived from such levy shall be set apart in a separate fund and expended only for animal damage control as defined by sections 23-358 to 23-360.

Sec. 104. That section 23-501, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-501. Whenever it ~~shall be~~ is deemed necessary to erect a courthouse, jail, or other public county buildings in any county in this state, the county board may, and, upon petition of not less than one-fourth of the legal voters of ~~said~~ the county, as shown by the poll books of the last previous general election, shall submit to the people of ~~said~~ the county to be voted upon at a general election or at a special election called by the county board for that purpose, a proposition to vote a special annual tax for that purpose of not to exceed three and five-tenths cents on each one hundred dollars upon the ~~actual~~ taxable value

of all the taxable property in such county, ~~except intangible property~~, for a term of not to exceed five years.

Sec. 105. That section 23-801, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-801. Townships may, when authorized, ~~as hereinafter provided as provided in sections 23-801 to 23-807~~, levy each year a tax of not to exceed three and five-tenths cents on each one hundred dollars upon the ~~actual taxable~~ value of all the taxable property in such township; ~~except intangible property~~, for the purpose of providing a fund for the maintenance of a band organization to render free public concerts, musical festivals, and entertainments within the township limits for the people of such township or locality.

Sec. 106. That section 23-802, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-802. The authority for the levy of such tax shall be initiated by petition signed by ten percent of the legal voters of the town or township as shown by the number of votes cast for Governor at the last general election held therein. The petition shall be filed with the request that the following questions be submitted to the voters: For the levy of a tax not exceeding cents on each one hundred dollars of ~~actual taxable~~ valuation to be levied each year for the purpose of a township band organization, and Against the levy of a tax not exceeding cents on each one hundred dollars of ~~actual taxable~~ valuation to be levied each year for the purpose of a township band organization.

Sec. 107. That section 23-804, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-804. The proposition for a township band organization shall be considered carried if a majority of the votes cast at ~~said such~~ election ~~be are~~ in favor of the proposition. If the proposition is ~~se~~ carried, the township board shall annually levy a tax sufficient to support such band organization not exceeding the tax authorized at such election upon the ~~actual taxable~~ value of all the taxable property within such township, ~~7 except intangible property.~~

Sec. 108. That section 23-918, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-918. The county board may, during the

fiscal year, make additional appropriations or increase existing appropriations to meet emergencies in case of such unanticipated requirements as are essential to the preservation and maintenance within the county of the administration of justice, the public safety, the public welfare, and the public health, the funds therefor to be provided from temporary loans. A resolution, setting forth the nature of such emergency, the amount of the additional or increased appropriations required, and the source of obtaining the funds to provide for such appropriations, shall be entered on the proceedings of the county board. Temporary loans, when made, shall be approved by a two-thirds vote of the county board. Such temporary loans shall be repaid from such sources as may be available or, if no other sources are available, by an annual levy of not to exceed seven cents on each one hundred dollars upon the actual taxable value of all the taxable property of such county, ~~and except intangible property~~. Such tax levy, together with the annual levy for any succeeding year, shall not exceed the existing statutory or constitutional limitation applicable to levies for county purposes.

Sec. 109. That section 23-2909, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-2909. The board of trustees shall annually fix the amount of money for the proposed budget statement as may be deemed sufficient and necessary for carrying out the proposed policy in regard to the contemplated building or buildings for the ensuing fiscal year. After the adoption of the district's budget statement, the president and secretary shall certify the amount to be received from taxation, according to the adopted budget statement, to the proper county clerk, or county clerks, and the proper county board or boards which shall levy a tax, not to exceed the amount so certified nor to exceed one and seven-tenths cents on each one hundred dollars upon the actual taxable value of all the taxable property in such district, ~~except intangible property~~, for the acquisition or maintenance of the building or buildings in the district for the fiscal year as provided by law. Such tax shall be collected as other taxes are collected in the county by the county treasurer, and shall be placed to the credit of the district so authorizing the same, and shall be paid to the treasurer of the district upon warrants drawn upon the fund by the board of trustees of the district. Such warrants shall bear the signature of the president and the countersignature of

the secretary of the district. The amount of the tax levy shall not exceed the amount of funds required to defray the expenses of the district for a period of one year as set forth in the adopted budget statement.

Sec. 110. That section 23-3302, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-3302. The county board of any county may elect to discontinue the office of county superintendent upon expiration of the term of an incumbent. Such decision shall be made not later than twelve months prior to the expiration of such term and only after the county board has discussed such discontinuance at a public hearing for which proper notice has been duly given. If the county board elects to discontinue the office, it may contract with the educational service unit of which it is a part or a Class II, III, IV, V, or VI school district for performance of all of the duties imposed by law upon the county superintendent. Educational service units and Class II, III, IV, V, and VI school districts may enter into such contracts and perform such duties. The annual cost to the county of any such contract shall not exceed the proceeds of a tax of three-tenths of one cent on each one hundred dollars on the ~~actual~~ taxable valuation of all taxable property ~~except intangible property~~ in the county or two thousand five hundred dollars, whichever is greater.

Sec. 111. That section 23-3509, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-3509. The county board shall annually levy a tax upon all of the taxable property within the county, ~~except intangible property~~, sufficient to defray the amount required for such maintenance and improvement as certified to it by the ~~said~~ board of trustees.

Sec. 112. That section 23-3511, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-3511. The county board shall have power to levy a tax each year of not to exceed three and five-tenths cents on each one hundred dollars upon the ~~actual~~ taxable value of all the taxable property in such county for the purpose of acquiring, remodeling, improving, equipping, maintaining, and operating such facility or facilities as provided by section 23-3501. In counties having a population of not more than seven thousand persons, such tax shall not exceed seven cents on each one hundred dollars of the ~~actual~~ taxable value. The county board shall, by resolution, determine and

declare how the same facility or facilities shall be managed. The tax authorized by this section shall not be included within the levy limitations for general county purposes prescribed in section 23-119 or Article VIII, section 5, of the Constitution of Nebraska.

Sec. 113. That section 23-3513, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-3513. (1) Any city or village may make a gift of money or property, including equipment, to the county in which such city or village is situated to aid and assist in the acquisition, construction, or maintenance of such facility or facilities as provided by section 23-3501, ~~or~~ to a nonprofit corporation, which will provide or is providing hospital facilities within such city or village, or to a hospital district established pursuant to section 23-3529 and in which such city or village is located. Any such gift shall be approved by three-fourths of all the members elected to the city council of the city or board of trustees of the village making such gift. In, ~~PROVIDED~~, that in order to enable any such city or village to make such gift of money to such county, the city or village shall be empowered and authorized to borrow money, pledge the property and credit of the city or village, and issue its bonds to obtain money therefor in an amount not to exceed three and one-half percent of the actual taxable valuation of such city or village. No; ~~AND PROVIDED FURTHER~~, ~~no~~ such bonds shall be issued until after the same bonds have been authorized by a majority vote of the electors voting on the proposition of their issuance at a general municipal election or at a special election called for the submission of such proposition.

(2) Such bonds shall be payable in not to exceed twenty years from date and shall bear interest payable annually or semiannually. Notice of the time and place of ~~said the~~ election shall be given by publication three successive weeks prior thereto in some legal newspaper printed in and of general circulation in such city or village or, if no newspaper is printed in such city or village, in a newspaper of general circulation in such city or village. No such election shall be called except upon a three-fourths vote of all the members elected to the city council of the city or board of trustees of the village, which three-fourths vote of the city council or board of trustees shall constitute the approval provided for in either subsection (1) or (2) of this section, and either the city council or village board shall be required to make

such gift, in the event the electors vote such bonds.

Sec. 114. That section 23-3519, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-3519. The board of trustees of any such facility or facilities organized under section 23-3515 shall, each year, fix the amount of money for the proposed budget statement as may be deemed sufficient and necessary for the operation of such hospital during the following calendar year. After the adoption of the budget statement and during the first week of June of each year, the board of trustees of such hospital shall certify to the county board of the county in which such hospital is located the amount of the tax to be levied which the hospital requires under the hospital's adopted budget statement to be received from taxation. Such county board shall apportion such amount among the counties concerned in proportion to the actual taxable valuation of all taxable property and shall certify to each county its share of such amount. Each county shall levy a tax sufficient to raise the amount so certified to it, and the county treasurer shall transmit the proceeds of such tax to the treasurer of the county in which such hospital is located for credit to the hospital fund. The tax authorized by this section shall not be included within the levy limitations for general county purposes prescribed in section 23-119 or Article VIII, section 5, of the Constitution of Nebraska.

Sec. 115. That section 23-3530, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-3530. Whenever the formation of a local hospital district is desired, a petition, stating (1) the name of the proposed district, (2) the location of the hospital to be maintained by such proposed district, and (3) the territory to be included within it, which territory should be contiguous, may be presented to the county board of the county in which the land, or a greater portion of the land, in the proposed district is situated. Such petitions shall be signed by at least ten percent of the resident freeholders, whose names appear on the current tax schedules in the office of the county assessor and who appear to reside within the suggested boundaries of the proposed district. The minimum actual taxable valuation of all taxable property, except intangible property, within such proposed district shall be eight million six hundred thousand dollars. Parts of a voting precinct may be included in the proposed district.

Sec. 116. That section 23-3532, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-3532. After completion of the hearing required by section 23-3531, the county board shall order such changes in the boundaries of such proposed district or of the areas into which such proposed district is to be divided as it ~~shall deem~~ deems proper, but no such change shall reduce the total actual taxable valuation of all taxable property, except intangible property, within such proposed district below eight million six hundred thousand dollars. The county board shall also order that the question of the formation of such district, as set forth in the petition and any changes therein ordered by the board, shall be submitted to the electors of such proposed district at a special election to be held for that purpose and shall set a date when such election shall be held at the usual voting place within each precinct. The county board shall certify such question to the county clerk or election commissioner who shall give notice of such election in the manner provided by law for the conduct of special elections.

Sec. 117. That section 23-3540, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-3540. A petition seeking the withdrawal of land from such district, signed by the legal voters in the area proposed for withdrawal equal in number to ten percent of the number of votes cast for Governor at the last general election, may be filed with the board of directors. If the board finds that the portion of the district that would remain after such proposed withdrawal would have a minimum actual taxable valuation of eight million six hundred thousand dollars, it shall submit the question of withdrawal of such area to the legal voters of the district at the next annual hospital district election. If a majority of those voting on the question in the area sought to be withdrawn and a similar majority in the remaining portion of the district vote in favor of such withdrawal, the board of directors shall declare such area withdrawn and certify the altered boundaries of the district to the county board of the county in which the withdrawn area is located and of the county in which the greater portion of the district is located.

Sec. 118. That section 23-3558, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-3558. The aggregate amount of bonds issued for all purposes in hospital districts shall in no event exceed fourteen percent of the last actual taxable valuation of all taxable property, ~~except intangible property~~, in such hospital district, but such limitation shall not apply to the issuance of refunding or compromise of indebtedness bonds by any such hospital district for the purpose of retiring outstanding bonds, warrants, or other indebtedness.

Sec. 119. That section 23-3561, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-3561. The board of directors of any hospital district in which any bonds may be voted shall, before the issuance of such bonds, make a written statement of all proceedings relative to the vote upon the issuance of such bonds and the notice of the election, the manner and time of giving notice, the question submitted, and the result of the canvass of the vote on the proposition pursuant to which it is proposed to issue such bonds, together with a full statement of the actual taxable valuation, the number of persons residing within the district, and the total bonded indebtedness of the hospital district voting such bonds. Such statement shall be certified to under oath by the board of directors and shall be transmitted with the bonds proposed to be issued to the Auditor of Public Accounts.

Sec. 120. That section 23-3565, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-3565. The county board in each county shall levy annually upon all the taxable property in each hospital district in such county, ~~except intangible property~~, a tax sufficient to pay the interest accruing upon any bonds issued by such hospital district and to provide a sinking fund for the final redemption of the same. Such levy shall be made with the annual levy of the county and the taxes collected with other taxes, and when collected shall be and remain in the hands of the county treasurer as a special fund for the payment of the interest upon such bonds and for the final payment of the same at maturity. The county clerk shall furnish a copy of his or her register to the county treasurer. The levy for the purpose of paying off such indebtedness providing a sinking fund for the final redemption of such indebtedness may be in addition to the levy provided for in section 23-3552.

Sec. 121. That section 31-370, Reissue

Revised Statutes of Nebraska, 1943, be amended to read as follows:

31-370. In all districts ~~now or hereafter~~ organized under sections 31-301 to 31-369, the board of directors, having first adopted detailed plans and specifications of the work proposed to be done, ~~and~~ having made an estimate of the total cost of such contemplated improvement, and having filed such plans, specifications, and estimated cost with the clerk of the county having the largest area of land of any county to be included in ~~said~~ the drainage district, shall then publish once each week for three consecutive weeks in a newspaper in each county of such district; a notice of an election to vote on the question of proceeding with such work and incurring the necessary liability in all cases in which the estimate of the contemplated work equals seven percent of the ~~actual~~ taxable value of the lands assessed for such improvement. ~~The~~ 7 ~~which~~ election shall be held in all respects as other elections provided for in sections 31-301 to 31-369 and 31-401 to 31-450. If the majority of the votes cast at such election are in favor of proceeding with ~~said~~ the work and incurring the necessary liability, then the board, in proceeding therein, shall not incur indebtedness in a total sum in excess of the estimated cost so filed and published. No changes in such plans and specifications shall be made thereafter by the board which ~~shall~~ cost in the aggregate more than fifteen percent above such estimated cost. If a majority of the votes at such election vote against proceeding and incurring the liability, then the board shall abandon ~~the same; work~~ and shall thereupon certify to the county clerks a tax levy on all the tracts in the district by valuation, sufficient to pay all the liabilities of ~~said~~ the district to and including the date of such abandonment, and ~~said~~ the levy shall be entered and collected as other general taxes, and used to pay ~~said~~ the liabilities.

Sec. 122. That section 31-450, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

31-450. In all districts hereafter organized, the board of directors, having first adopted detailed plans and specifications of the work proposed to be done, ~~and~~ having made an estimate of the total cost of such contemplated improvement, and having filed such plans, specifications, and estimated cost with the clerk of the county having the largest area of land, shall then publish a notice once each week for three

consecutive weeks in a newspaper in each county of an election to vote on the question of proceeding with such work and incurring the necessary liability in all cases in which the estimate of the contemplated work equals seven percent of the actual taxable value of the lands assessed for such improvement. The ~~7~~ which election shall be held in all respects as other elections provided for in sections 31-401 to 31-450. If a majority of the votes cast at such election are in favor of proceeding with the work and incurring the necessary liability, then the board, in proceeding therein, shall not incur indebtedness in a total sum in excess of the estimated cost so filed and published. No changes in such plans and specifications shall be made thereafter by the board which ~~shall~~ cost in the aggregate more than fifteen percent above such estimated cost. If a majority of the votes at such election vote against proceeding and incurring the liability, then the board shall abandon the ~~same~~ work and shall thereupon certify to the county clerks a tax levy on all the tracts in the district by valuation, sufficient to pay all the liabilities of ~~said~~ the district, and ~~said~~ the levy shall be entered and collected as other general taxes, and used to pay ~~said~~ the liabilities.

Sec. 123. That section 31-510, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

31-510. Such district may borrow money for corporate purposes and issue bonds therefor, but it shall not become indebted in any manner or for any purpose to an amount in the aggregate in excess of one and four-tenths percent of the actual taxable valuation of property in the district for county purposes.

Sec. 124. That section 31-531, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

31-531. Such enlarged district shall have the power of eminent domain under the same conditions as the original sanitary drainage district. Such enlarged district may borrow money for corporate purposes and issue bonds therefor, but it shall not become indebted in any manner to an amount exceeding one and four-tenths percent of the actual taxable valuation of the property in the district for county purposes. Before incurring any indebtedness, the question shall be submitted to the certified voters of the district in the manner provided by law for submitting the question of bond issue by the county for internal improvements. All such bonds, before being sold or negotiated, shall be presented to

the Auditor of Public Accounts, who shall examine such bonds and proceedings relative to their issue, and if he shall be the auditor is satisfied that such bonds have been legally issued, the auditor he shall register the same in his or her office and certify under seal the fact that they have been regularly and legally issued.

Sec. 125. That section 31-540, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

31-540. For the purpose of discharging obligations of such district incurred prior to the discontinuance of its activities and work as herein provided in sections 31-501 to 31-534, such district shall continue to have the power to levy taxes, as provided in such sections, 31-501 to 31-534, and thereafter the district shall have the power to levy and collect general taxes in an amount not to exceed one and seven-tenths cents on each one hundred dollars upon the actual taxable value of all the taxable property in such district, except intangible property, and shall have the power to levy special assessments in the manner and to the extent previously vested in such district.

Sec. 126. That section 31-709, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

31-709. The district may borrow money for corporate purposes and issue its general obligation bonds therefor, but the principal amount of such general obligation shall not exceed five and three-tenths percent of the actual taxable valuation of the taxable property in the district, and the district shall cause to be levied and collected annually a tax by valuation on all the taxable property in the district except intangible property sufficient to pay the interest and principal of the bonds as such interest and principal become due and payable. In lieu of the issuance of general obligation bonds, the district may issue its revenue bonds to pay all or part of the cost of said the improvements, and pledge and hypothecate the revenue and earnings of its said sewer system for the payment of such revenue bonds, and enter into such contracts with reference thereto as may be necessary or proper. The district may pay part of the cost of said improvements by the issuance of general obligation bonds and part by the issuance of revenue bonds. The procedure for the issuance of any of such bonds shall be that prescribed by sections 31-701 to 31-726. The limit on the amount of the bonds shall not apply to revenue bonds payable solely from the revenue and earnings of the district.

Sec. 127. That section 31-755, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

31-755. For the purpose of paying the cost of the improvements herein provided for, the board of trustees or the administrator, after such improvements have been completed and accepted, shall have the power to issue negotiable bonds of any such district, to be called sanitary and improvement district bonds, payable in not to exceed thirty years. Each issue of general obligation bonds shall mature, or be subject to mandatory redemption, so that the first principal repayment is made not more than five years after the date of issuance and so that at least twenty percent of the district's bonds then outstanding shall be repaid within ten years after the date of issuance. Such bonds shall bear interest payable annually or semiannually. Such bonds may either be sold by the district or delivered to the contractor in payment for the work, but in either case for not less than their par value. For the purpose of making partial payments as the work progresses, warrants may be issued by the board of trustees or the administrator upon certificates of the engineer in charge showing the amount of work completed and materials necessarily purchased and delivered for the orderly and proper continuation of the project, in a sum not to exceed ninety-five percent of the cost thereof. Warrants issued prior to July 10, 1976, for capital outlays of the district shall become due and payable twelve months after April 21, 1982, and warrants issued on or after July 10, 1976, for capital outlays of the district shall become due and payable not later than five years from the date of issuance, except; PROVIDED, that such warrants need not be retired on such date or within such five-year period and shall not be in default if the district court of the county shall determine determines, upon application to it by the district, that the district does not have the funds to retire such warrants and either (1) the district is unable to sell its bonds in amount sufficient to retire such warrants; or (2) an unreasonably high tax levy, as compared to the levy on other similar property in the county, would be required in order to cover the debt service requirements on bonds issued to retire such warrants. Such application may be filed either before or within ninety days after the due date of the warrants, and no warrant for which an extension application has been made to the district court and a hearing date set by the court shall be in default while such application is pending before

the court. Notice of the filing of such application and the time and place of the hearing thereon shall be published in a newspaper of general circulation in the county the same day each week three consecutive weeks. Within five days after the first publication of such notice, the district shall cause to be mailed, by United States certified mail, a copy of such notice to each holder of warrants covered by the application whose name and post office address are known to the district. Prior to the hearing, proof of such mailing shall be made by affidavit of a trustee of the district or the administrator or the district's attorney that such mailing was made and further that the district, its trustees or administrator, and its attorney, after diligent investigation and inquiry, were unable to ascertain and do not know the name and post office address of any holder of such warrants other than those to whom notice has been mailed in writing or who have waived notice in writing or entered an appearance in the proceeding. Upon making such determination, the district court may make such orders concerning retirement of the warrants as it shall determine determines proper under the circumstances of the district including ordering an increase in the tax levy of the district to provide funds for warrant redemption, except that no court-ordered tax levy for redemption of warrants shall cause the total tax levy of the district to be unreasonably high as compared with the tax levy of other similar property in the county. Such warrants shall draw interest, at such rate as fixed by the board of trustees or the administrator and endorsed on the warrants, from the date of presentation for payment and shall be redeemed and paid from the proceeds of special assessments or from the sale of the bonds issued and sold as provided in this section or from any other funds available for that purpose. Bonds to redeem such warrants shall be issued as soon as economically feasible, and to the extent warrants are not redeemed from bond proceeds, or other funds available for such purpose, the district shall make a tax levy to provide a sinking fund for warrant redemption, except that such obligation shall not require a total tax levy by the district which shall be unreasonably high as compared with the tax levy on other similar property in the county. The board of trustees or the administrator shall after August 26, 1983, pay to the contractor interest, at the rate specified in section 39-1349, as such rate may from time to time be adjusted by the Legislature, on the amounts due on partial and final

payments, beginning thirty days after the certification of the amounts due by the engineer in charge and approval by the board of trustees or the administrator, and running until the date that the warrant is tendered to the contractor. Warrants issued for operation and maintenance expenses of the district shall become due and payable not later than three years from the date of issuance. The district shall agree to pay annual or semiannual interest on all capital outlay warrants issued by the district and shall issue warrants to pay such interest or shall issue its warrants in return for cash to pay such interest. Interest on capital outlay warrants shall be represented by coupons payable to bearer attached to each warrant, but coupons shall not be issued for interest accruing after the due date of such warrant. All coupons shall show on their face the number of the warrant to which they appertain and that the coupon shall not be valid for payment of any interest after the warrant has been called for redemption or redeemed. Warrant interest coupons not paid when due for lack of funds shall be registered, bear interest, and be paid the same as is provided in section 10-209 for bond coupons. Warrants issued to pay interest on capital outlay warrants shall become due and payable in the same time as capital outlay warrants. The district may, if determined appropriate by the board of trustees or the administrator, pay fees to fiscal agents in connection with the placement and registration of ownership of warrants issued by the district. The board of trustees or the administrator shall levy special assessments on all lots, parcels, or pieces of real estate benefited by the improvement to the extent of the benefits to such property. The special assessments , which, when collected, shall be set aside and constitute a sinking fund for the payment of the interest and principal of such bonds. In addition to the special assessments provided for in this section, there shall be levied annually a tax upon the actual taxable value of all the taxable property in such district except intangible property which, together with such sinking fund derived from special assessments, shall be sufficient to meet payments of interest and principal on all bonds as such become due. Such tax shall be known as the sanitary and improvement district tax and shall be payable annually in money.

Sec. 128. That section 31-905, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

31-905. The county board may, at the time the

next levy for the county is set up, levy not to exceed eight-tenths of one cent on each one hundred dollars upon the actual taxable value of all the taxable property of the county, except intangible property, for the establishment of a drainage fund. No other general levy of any kind shall be made either for operation under sections 31-901 to 31-933, the County Drainage Act, for maintenance, for construction, or for any other reason connected with or incidental to the drainage by said the county board. Except as provided for in sections 31-920 and 31-922, the money raised from this levy shall be used for the expenses of administering sections 31-901 to 31-933 the act, including supervisory and technical expenses, and shall not be used to pay costs and expenses which can be allocated to specific drainage projects.

Sec. 129. That section 35-502, Revised Statutes Supplement, 1990, be amended to read as follows:

35-502. In order to provide for the protection of lives and property in rural and suburban areas against loss or damage by fire, more than fifty percent of the freeholders residing in the following are hereby authorized and empowered to initiate the formation of rural or suburban fire protection districts under the conditions specified in this section:

(1)(a) Any territory in the State of Nebraska, equivalent in area to one township or more, which is situated outside the corporate limits of any city or village; or

(b) Any area of less than one township which is surrounded by rural or suburban fire protection districts; or

(2) Any area situated in the State of Nebraska outside the corporate limits of any city or village in which there are at least two hundred homes and which has an actual a taxable valuation of at least two million eight hundred sixty thousand dollars.

Such districts shall be organized in the manner provided by sections 35-501 to 35-517. If the district is organized in an area set forth in subdivision (1) of this section, it shall be a rural fire protection district and references in such sections to rural fire protection districts shall refer to such a district. If the district is organized in an area set forth in subdivision (2) of this section, it shall be a suburban fire protection district and references in such sections to a suburban fire protection district shall refer to such a district. Unless the context indicates

otherwise, the word district, when used in such sections, shall refer to either a rural or suburban fire protection district, as the case may be.

Any rural fire protection district which has been duly organized under Chapter 35, which has within its boundaries at least two hundred homes, and which has an actual a taxable valuation of at least two million eight hundred sixty thousand dollars is hereby authorized and empowered to convert to a suburban fire protection district in the manner provided by section 35-519.

Sec. 130. That section 35-508, Revised Statutes Supplement, 1990, be amended to read as follows:

35-508. The board of directors shall have the following general powers:

(1) To determine a general fire protection and rescue program for the district;

(2) To make an annual estimate of the probable expense for carrying out such program;

(3) To annually certify such estimate to the county clerk in the manner provided by section 35-509;

(4) To manage and conduct the business affairs of the district;

(5) To make and execute contracts in the name of and on behalf of the district;

(6) To buy real estate when needed for the district and to sell real estate of the district when the district has no further use for it;

(7) To purchase or lease such firefighting and rescue equipment, supplies, and other real or personal property as necessary and proper to carry out the general fire protection and rescue program of the district;

(8) To incur indebtedness on behalf of the district;

(9) To authorize the issuance of evidences of the indebtedness permitted under subdivision (8) of this section and to pledge any real or personal property owned or acquired by the district as security for the same;

(10) To organize, establish, equip, maintain, and supervise a paid, volunteer, or combination paid and volunteer fire department or company to serve the district;

(11) To employ and compensate such personnel as necessary to carry out the general fire protection and rescue program of the district;

(12) To authorize the execution of a contract

with the Game and Parks Commission or a public power district for fire protection of property of the commission or public power district located in or adjacent to the rural or suburban fire protection district;

(13) To levy a tax not to exceed ten and one-half cents on each one hundred dollars in any one year upon the actual taxable value of all taxable property within such district, in addition to the amount of tax which may be annually levied to defray the general and incidental expenses of such district, for the purpose of establishing a sinking fund for the construction, purchase, improvement, extension, original equipment, or repair, not including maintenance, of district buildings to house equipment or personal belongings of a fire department, for the purchase of firefighting and rescue equipment or apparatus, for the acquisition of any land incidental to the foregoing such purposes, or for payment of principal and interest on any evidence of indebtedness issued pursuant to subdivisions (8) and (9) of this section;

(14) To adopt and enforce fire codes and establish penalties at annual meetings, except that the code must be available prior to annual meetings and notice shall so provide; and

(15) Generally to perform all acts necessary to fully carry out the purposes of sections 35-501 to 35-517.

Sec. 131. That section 35-509, Revised Statutes Supplement, 1990, be amended to read as follows:

35-509. (1) The board of directors shall have the power and duty to determine a general fire protection and rescue policy for the district and shall annually fix the amount of money for the proposed budget statement as may be deemed sufficient and necessary in carrying out such contemplated program for the ensuing fiscal year, including the amount of principal and interest upon the indebtedness of the district for the ensuing year. After the adoption of the budget statement, the president and secretary of the district shall certify the amount of tax to be levied which the district requires for the adopted budget statement for the ensuing year to the proper county clerk or county clerks on or before June 30 of each year. Such clerk or clerks shall levy a tax not to exceed three and one-half cents on each one hundred dollars upon the actual taxable value of all the taxable property in such district, except intangible property, when the district

is a rural fire protection district, which levy may be increased to not to exceed seven cents by a majority vote of the eligible voters present at the annual district meeting, and not to exceed ten and one-half cents on each one hundred dollars upon the ~~actual~~ taxable value of all the taxable property in such district, ~~except intangible property~~; when the district is a suburban fire protection district, for the maintenance of the fire protection district for the fiscal year as provided by law, plus such levy as is authorized to be made under subdivision (13) of section 35-508. The tax shall be collected as other taxes are collected in the county, deposited with the county treasurer, and placed to the credit of the rural or suburban fire protection district so authorizing the same to be paid to the secretary-treasurer of such district, as is provided for by subsection (3) of this section, or to be remitted to the county treasurer of the county in which the greater portion of the district is located, as is provided for by subsection (2) of this section.

(2) All such taxes collected or received for the district by the treasurer of any other county than the one in which the greater portion of the district is located shall be remitted to the treasurer of the county in which the greater portion of the district is located at least quarterly. All such taxes collected or received shall be placed to the credit of such district in the treasury of the county in which the greater portion of the district is located.

(3) It shall be the duty of the secretary-treasurer of the district to apply for and receive from the county treasurer of the county where collected or from the county treasurer of the county in which the greater portion of the district is located, if such district is located in more than one county, all money to the credit of the rural or suburban fire protection district or collected for the same by such county treasurer, upon an order of the treasurer countersigned by the president of such district. The money shall be paid out upon warrants drawn upon the secretary-treasurer by authority of the board of directors of the district, bearing the signature of the secretary-treasurer and the countersignature of the president of the rural or suburban fire protection district.

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

district.

Sec. 132. That section 35-513.01, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

35-513.01. No area shall be withdrawn from an existing suburban fire protection district, except areas duly incorporated within the boundaries of a municipality, contrary to the recommendation of the board of directors of such districts. No area shall be withdrawn, except areas duly incorporated within the boundaries of a municipality, which will leave the suburban fire protection district with less than two hundred homes and an ~~actual~~ a taxable valuation of less than two million eight hundred sixty thousand dollars. ~~The~~ PROVIDED, that such municipality shall assume and pay that portion of all outstanding obligations of the district which would otherwise constitute an obligation of such area annexed.

Sec. 133. That section 35-513.02, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

35-513.02. A petition seeking the withdrawal of land from a rural or suburban fire protection district, signed by the legal voters in the area proposed for withdrawal equal in number to ten percent of the number of votes cast for Governor at the last general election, may be filed with the board of directors. If the board finds that the portion of the fire protection district that would remain after such proposed withdrawal would leave the district with a minimum ~~actual~~ taxable valuation of two million eight hundred sixty thousand dollars, it shall submit the question of withdrawal of such area to the legal voters of the district at the next annual rural or suburban fire protection district election. If a majority of those voting on the question in the area sought to be withdrawn and a similar majority in the remaining portion of the district vote in favor of such withdrawal, the board of directors shall declare such area withdrawn and certify the altered boundaries of the district to the county board of the county in which the annexed area is located and of the county in which the greater portion of the district is located.

Sec. 134. That section 35-519, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

35-519. (1) Whenever it ~~shall be~~ is desired and proposed to convert a duly organized rural fire protection district to a suburban fire protection

district as authorized by section 35-502, such conversion may be accomplished in the manner hereinafter provided in this section.

(2) ~~(1)~~ The board of directors of such district shall adopt, by majority vote of all the directors thereof, a resolution setting forth the proposal to convert such district to a suburban fire protection district. ~~(2)~~ Such resolution shall then be submitted to the electors of the district for approval at a regular meeting, or a special meeting thereof called for that purpose, after due notice of such regular or special meeting, and of the proposal for conversion, has been given in the manner prescribed by section 35-507.

(3) If such resolution for conversion is approved by a majority vote of the electors present and voting at such meeting, the secretary-treasurer of the district shall prepare a certified copy of said the resolution, and shall certify that said the resolution was duly adopted by the board of directors of the district and approved by a majority vote of the electors thereof, in the manner provided herein, and shall forward the same approved resolution to the county clerk of the county within which said the district is located or, if such district is located within two or more counties, to the county clerk of the county within which the greater area of the district is situated. The secretary-treasurer of the district shall also deposit with the said county clerk a sum sufficient to defray the expense of publishing the notices hereinafter required.

(4) The county clerk shall then confer with the county clerk of any other county concerned and shall determine and certify that said the district contains within its boundaries at least two hundred homes and has an actual a taxable valuation of at least two million eight hundred sixty thousand dollars, and shall thereafter designate a time and place for said the proposal for conversion to be heard by the county board in which the district is located or, if said the district is located within two or more counties, by a joint meeting of the county boards of the counties concerned. Notice of such hearing shall be given by publication two weeks in a newspaper of general circulation within each county in which said the district is located, the last publication appearing at least seven days prior to said the hearing.

(5) At the time and place so fixed, the county board, or boards, shall meet and all persons residing

in, or owning taxable property within, the district shall have an opportunity to be heard respecting said the proposal for conversion. (6) Thereupon, the county board, or boards, shall determine whether the proposed conversion is suited to the general fire protection policy of the county, or each of such counties, as a whole, and shall make a written order of such determination which shall be filed in the office of the county clerk of each county in which such district is located. If said the order and determination approves such conversion, said the district shall thereafter cease to be a rural fire protection district and shall become a suburban fire protection district. The ; PROVIDED, that the conversion of any such rural fire protection district to a suburban fire protection district shall not impair or affect its right in or to property, ~~nor shall it~~ and shall not impair, affect, or discharge any contract, obligation, lien, or charge for or upon which it might be liable had such conversion not been made.

Sec. 135. That section 39-602, Revised Statutes Supplement, 1990, be amended to read as follows:

39-602. For purposes of Chapter 39, unless the context otherwise requires:

(1) Acceleration or deceleration lane shall mean a supplementary lane of a highway lane for traffic, which adjoins the traveled lanes of a highway and connects an approach or exit road with such highway;

(2) Alley shall mean a highway intended to provide access to the rear or side of lots or buildings in urban districts and not intended for the purpose of through vehicular traffic;

(3) Approach or exit road shall mean any highway or ramp designed and used solely for the purpose of providing ingress or egress to or from an interchange or rest area of a highway. An approach road shall begin at the point where it intersects with any highway not a part of the highway for which such approach road provides access and shall terminate at the point where it merges with an acceleration lane of a highway. An exit road shall begin at the point where it intersects with a deceleration lane of a highway and shall terminate at the point where it intersects any highway not a part of a highway from which the exit road provides egress;

(4) Arterial street shall mean any United States or state-numbered route, controlled-access highway, or other major radial or circumferential

highway designated by local authorities within their respective jurisdictions as part of a major arterial system of highways;

(5) Authorized emergency vehicle shall mean such fire department vehicles, police vehicles, and ambulances as are publicly owned and such other publicly or privately owned vehicles as are designated by the director;

(6) Bicycle shall mean every device propelled solely by human power, upon which any person may ride, and having two tandem wheels either of which is more than fourteen inches in diameter;

(7) Bus shall mean every motor vehicle designed for carrying more than ten passengers and used for the transportation of persons and every motor vehicle, other than a taxicab, designed and used for the transportation of persons for compensation;

(8) Business district shall mean the territory contiguous to and including a highway when within any six hundred feet along such highway there are buildings in use for business or industrial purposes, including, but not limited to, hotels, banks, office buildings, railroad stations, or public buildings which occupy at least three hundred feet of frontage on one side or three hundred feet collectively on both sides of a highway;

(9) Cabin trailer shall mean a trailer or semitrailer which is designed, constructed, and equipped as a dwelling place, living abode, or sleeping place, whether used for such purposes or instead permanently or temporarily for the advertising, sale, display, or promotion of merchandise or services, or for any other commercial purpose except transportation of property for hire or transportation of property for distribution by a private carrier. Cabin trailer shall not mean a trailer or semitrailer which is permanently attached to real estate. There shall be ~~three~~ two classes of cabin trailers:

(a) Travel trailer which shall include cabin trailers not more than eight feet in width nor more than forty feet in length from front hitch to rear bumper; and

(b) Mobile home which shall include cabin trailers more than eight feet in width or more than forty feet in length; and

(c) Camping trailer which shall include cabin trailers eight feet or less in width and forty feet or less in length and adjusted mechanically smaller for towing;

(10) Cancellation of operator's license shall mean the annulment or termination by formal action of the department of a person's license because of some error or defect in such license or because the licensee is no longer entitled to such license, and without prejudice to application for a new license which may be made at any time after such cancellation;

(11) Compressed gas shall mean any gaseous or vaporous material or mixture confined in a container under either an absolute pressure exceeding forty pounds per square inch at seventy degrees Fahrenheit or an absolute pressure exceeding one hundred four pounds per square inch at one hundred thirty degrees Fahrenheit, or both, or any liquid flammable material having a Reid Vapor Pressure exceeding forty pounds per square inch absolute at one hundred degrees Fahrenheit;

(12) Controlled-access highway shall mean every highway or roadway in respect to which owners or occupants of abutting lands and other persons have no legal right of access to or egress from except at such points only and in such manner as may be determined by the public authority having jurisdiction over such highway;

(13) Crosswalk shall mean:

(a) That part of a roadway at an intersection included within the connections of the lateral lines of the sidewalks on opposite sides of such roadway measured from the curbs or, in the absence of curbs, from the edge of the roadway; or

(b) Any portion of a roadway at an intersection or elsewhere distinctly designated by competent authority and marked for pedestrian crossing by lines, signs, or other devices;

(14) Corrosive liquid shall mean an acid, alkaline caustic liquid, or other liquid which, when in contact with living tissue, will cause severe damage to such tissue by chemical action or will materially damage or destroy other materials by chemical action or which is liable to cause fire when in contact with organic matter or with certain chemicals;

(15) Daytime shall mean that period of time between sunrise and sunset;

(16) Dealer shall mean any person engaged in the business of buying, selling, or exchanging vehicles who has an established place of business for such purpose in this state and to whom current dealer registration license plates have been issued by the department;

(17) Department shall mean the Department of

Motor Vehicles;

(18) Director shall mean the Director of Motor Vehicles;

(19) Divided highway shall mean a highway with separated roadways for traffic in opposite directions;

(20) Drag race shall mean the operation of two or more vehicles from a point side by side at accelerating speeds in a competitive attempt to outdistance each other or the operation of one or more vehicles over a common selected course, each starting at the same point and proceeding to the same point, for the purpose of comparing the relative speeds or power of acceleration of such vehicle or vehicles within a certain distance or time limit;

(21) Driver's or operator's license shall have the meaning found in section 60-474;

(22) Essential parts shall mean all integral and body parts of a vehicle of a type required to be registered for operation on the highways of this state, the removal, alteration, or substitution of which would tend to conceal the identity of the vehicle or substantially alter its appearance, model, type, or mode of operation;

(23) Established place of business shall mean the place actually occupied either continuously or at regular periods by a dealer or manufacturer where his or her books and records are kept and a large share of his or her business is transacted;

(24) Explosives shall mean any chemical compound, mixture, or device, the primary or common purpose of which is to function by explosion, that is, with substantially instantaneous release of gas and heat, including, but not limited to, gunpowder, blasting powder, high explosives, and blasting caps, but shall not include liquid petroleum or organic products, chemical or mineral solvents, or other substances commonly classified as flammable liquids or solids;

(25) Farm tractor shall mean every motor vehicle designed and used primarily as a farm implement for drawing plows, mowing machines, and other implements of husbandry;

(26) Final conviction shall mean the final determination of all questions of fact and of law;

(27) Flammable liquid shall mean any liquid which gives off flammable vapors at or below a temperature of eighty degrees Fahrenheit as determined by flash point from Tagliabue's Open Cup Tester as used for test of burning oils;

(28) Flammable solid shall mean any solid

substance other than an explosive which is liable, under conditions incident to transportation, to ignite through friction, absorption, or moisture, spontaneous chemical changes, or as a result of retained heat from manufacturing or processing;

(29) Freeway shall mean a divided arterial highway designed primarily for through traffic with full control of access and with grade separations at all intersecting road crossings, including all interchanges and approach and exit roads thereto;

(30) Full control of access shall mean that the right of owners or occupants of abutting land or other persons to access or view is fully controlled by public authority having jurisdiction and that such control is exercised to give preference to through traffic by providing access connections with selected public roads only and by prohibiting crossings or intersections at grade or direct private driveway connections;

(31) Grade separation shall mean a crossing of two highways at different levels;

(32) Highway shall mean the entire width between the boundary limits of any street, road, avenue, boulevard, or way which is publicly maintained when any part thereof is open to the use of the public for purposes of vehicular travel;

(33) Home state shall mean the state which has issued and has the power to grant, suspend, or revoke the privilege to operate a motor vehicle on the public way;

(34) Identifying number shall mean the numbers, and letters if any, on a vehicle designated by the department for the purpose of identifying such vehicle;

(35) Implement of husbandry shall mean every vehicle designed and adapted exclusively for agricultural, horticultural, or livestock-raising operations or for lifting or carrying an implement of husbandry and in either case usually primarily used off of any highway;

(36) Interchange shall mean a grade-separated intersection with one or more turning roadways for travel between any of the highways radiating from and forming part of such intersection;

(37) Intersection shall mean the area embraced within the prolongation or connection of the lateral curb lines or, if there are no lateral curb lines, then the lateral boundary lines of the roadways of two or more highways which join one another at, or

approximately at, right angles or the area within which vehicles traveling upon different highways joining at any other angle may come in conflict. When a highway includes two roadways thirty feet or more apart, then every crossing of each roadway of such divided highway by an intersecting highway shall be regarded as a separate intersection. In the event such intersecting highway also includes two roadways thirty feet or more apart, then every crossing of two roadways of such highways shall be regarded as a separate intersection. The junction of an alley with a highway shall not constitute an intersection;

(38) Laned roadway shall mean a roadway which is divided into two or more clearly marked lanes for vehicular traffic;

(39) License or license to operate a motor vehicle shall mean the privilege granted by this state to operate a motor vehicle;

(40) Licensing authority shall mean the Department of Motor Vehicles;

(41) Lienholder shall mean a person holding a security interest in a vehicle;

(42) Local authority shall mean every county, municipal, and other local board or body having power to enact laws, rules, or regulations relating to traffic under the Constitution and laws of this state and generally including the directors of state institutions, the Game and Parks Commission, and all natural resources districts with regard to roads not a part of the state highway system and within the limits of such institution, of an area under Game and Parks Commission control, or of an area owned or leased by a natural resources district, but outside the limits of any incorporated city or village;

(43) Mail shall mean to deposit in the United States mail properly addressed and with postage prepaid;

(44) Maintenance shall mean the act, operation, or continuous process of repair, reconstruction, or preservation of the whole or any part of any highway, including surface, shoulders, roadsides, traffic-control devices, structures, waterways, and drainage facilities, for the purpose of keeping it at or near or improving upon its original standard of usefulness and safety;

(45) Manual shall mean the most recent edition of the Manual on Uniform Traffic Control Devices for Streets and Highways;

(46) Manufacturer shall mean any person who engages in the business of constructing or assembling

vehicles of a type required to be registered for operation on the highways of this state at an established place of business in this state;

(47) Median shall mean that part of a divided highway, such as a physical barrier or clearly indicated dividing section or space, so constructed as to impede vehicular traffic across or within such barrier, section, or space or to divide such highway into two roadways for vehicular travel in opposite directions;

(48) Median crossover shall mean a connection between roadways of a divided highway the use of which may permit a vehicle to reverse its direction by continuously moving forward;

(49) Median opening shall mean a gap in a median provided for crossing and turning traffic;

(50) Metal tire shall mean every tire the surface of which in contact with the highway is wholly or partly of metal or other hard nonresilient material;

(51) Minibike shall mean a two-wheel motor vehicle which has a total wheel and tire diameter of less than fourteen inches or an engine-rated capacity of less than forty-five cubic centimeters displacement or any other two-wheel motor vehicle primarily designed by the manufacturer thereof for off-road use only. Minibikes, their owners, and their operators shall be exempt from the requirements of Chapter 60, articles 1, 3, 4, and 5;

(52) Moped shall mean a bicycle with fully operative pedals for propulsion by human power, an automatic transmission, and a motor with a cylinder capacity not exceeding fifty cubic centimeters which produces no more than two brake horsepower and is capable of propelling the bicycle at a maximum design speed of no more than thirty miles per hour on level ground. mopeds, their owners, and their operators shall be subject to Chapter 60, article 4, but shall be exempt from the requirements of Chapter 60, articles 1, 3, and 5;

(53) Motor vehicle shall mean every self-propelled land vehicle, not operated upon rails, except mopeds and self-propelled invalid chairs;

(54) Motorcycle shall mean every motor vehicle having a seat or saddle for the use of the rider and designed to travel on not more than three wheels in contact with the ground but excluding a tractor;

(55) Motor-driven cycle shall mean every motorcycle, including every motor scooter, with a motor which produces not to exceed five brake horsepower as measured at the drive shaft, mopeds, and every bicycle

with motor attached;

(56) Nighttime shall mean that period of time between sunset and sunrise;

(57) Nonresident shall mean every person who is not a resident of this state;

(58) Nonresident's operating privilege shall mean the privilege conferred upon a nonresident by the laws of this state pertaining to the operation by such person of a motor vehicle, or the use of a vehicle owned by such person, in this state;

(59) Operator or driver shall mean any person who drives or is in actual physical control of a vehicle;

(60) Owner shall mean a person, other than a lienholder, having the property in or title to a vehicle, including a person entitled to the use and possession of a vehicle subject to a security interest in another person, but excluding a lessee under a lease not intended as security;

(61) Oxidizing material shall mean any substance such as chlorate, permanganate, peroxide, or a nitrate that yields oxygen readily to stimulate the combustion of organic matter;

(62) Park or parking shall mean the standing of a vehicle, whether occupied or not, otherwise than temporarily for the purpose of and while actually engaged in loading or unloading merchandise or passengers;

(63) Passenger car shall mean any motor vehicle, except motorcycles and motor-driven cycles, designed for carrying ten passengers or less and used primarily for the transportation of persons;

(64) Pedestrian shall mean any person afoot;

(65) Period of insufficient light shall mean nighttime and all other times when atmospheric conditions are such that there is insufficient light to reveal a person or an object of comparable size or larger at a distance of one thousand feet;

(66) Person shall mean every natural person, firm, partnership, association, or corporation;

(67) Pneumatic tire shall mean any tire designed so that compressed air supports the load of the wheel;

(68) Poisonous substance shall mean any liquid or gas of such nature that a very small amount of the gas, or vapor of the liquid, mixed with air is dangerous to life or any liquid or solid substance that upon contact with fire or when exposed to air gives off dangerous or intensely irritating fumes or substances

which are chiefly dangerous by external or internal contact with the body;

(69) Police officer shall mean any officer authorized to direct or regulate traffic or to make arrests for violations of traffic regulations;

(70) Private road or driveway shall mean every way or place in private ownership and used for vehicular travel by the owner and those having express or implied permission from the owner but not by other persons;

(71) Radioactive material shall mean any substance which spontaneously emits radiation capable of penetrating and severely damaging living tissue and undeveloped photographic film. Fissile radioactive materials shall mean those which are classified according to controls needed for nuclear criticality safety;

(72) Racing shall mean the use of one or more vehicles in an attempt to outgain, outdistance, or prevent another vehicle from passing, to arrive at a given destination ahead of another vehicle or vehicles, or to test the physical stamina or endurance of drivers over long-distance driving routes;

(73) Railroad shall mean a carrier of persons or property upon cars, other than streetcars, operated upon stationary rails;

(74) Railroad sign or signal shall mean any sign, signal, or device erected by authority of a public body or official or by a railroad intended to give notice of the presence of railroad tracks or the approach of a railroad train;

(75) Railroad train shall mean a steam engine or an engine with an electric or other motor, with or without cars coupled thereto, operated upon rails;

(76) Reconstructed vehicle shall mean any vehicle of a type required to be registered for operation on the highways of this state materially altered from its original construction by the removal, addition, or substitution of essential parts, new or used;

(77) Recreational trailer shall mean a vehicular unit without motive power primarily designed for transporting a motorboat as defined in section 37-1204 or vessel as defined in section 37-1203;

(78) Registration shall mean the registration certificate or certificates and registration plates issued under the laws of this state pertaining to the registration of vehicles;

(79) Residential district shall mean the territory contiguous to and including a highway not

comprising a business district when the property on such highway for a distance of three hundred feet or more is in the main improved with residences or residences and buildings in use for business;

(80) Revocation of operator's license shall mean the termination by a court of competent jurisdiction or by formal action of the department of a person's license or privilege to operate a motor vehicle on the public highways, which termination shall not be subject to renewal or restoration, except that an employment driving permit may be issued as provided by sections 60-4,129 and 60-4,130. Application for a new license may be presented and acted upon by the department after the expiration of the applicable period of time prescribed in the statute providing for revocation;

(81) Right-of-way shall mean the right of one vehicle or pedestrian to proceed in a lawful manner in preference to another vehicle or pedestrian approaching under such circumstances of direction, speed, and proximity as to give rise to danger of collision unless one grants precedence to the other;

(82) Road tractor shall mean any motor vehicle designed and used for drawing other vehicles and not so constructed as to carry any load thereon either independently or as any part of the weight of a vehicle or load so drawn;

(83) Roadway shall mean that portion of a highway improved, designed, or ordinarily used for vehicular travel, exclusive of the berm or shoulder. If a highway includes two or more separate roadways, the term roadway shall refer to any such roadway separately but not to all such roadways collectively;

(84) Safety glass shall mean any product which is composed of glass or similar material which will withstand discoloration caused by exposure to sunlight or abnormal temperature over an extended period of time and which is so manufactured, fabricated, or treated as substantially to prevent or reduce, in comparison with ordinary sheet glass or plate glass, the likelihood of injury to persons when the glass is struck or broken;

(85) Safety zone shall mean an area or space officially set apart within a roadway for the exclusive use of pedestrians and which is protected or is so marked or indicated by adequate signs as to be plainly visible at all times while set apart as such area;

(86) School bus shall mean any motor vehicle that complies with the color and identification requirements as provided in the laws of this state or

set forth in the most recent edition of Minimum Standards for School Buses, produced and sponsored by the National Commission on Safety Education of the National Education Association, and is used to transport children to or from school or in connection with school activities, but not including buses operated by common carriers in urban transportation of school children;

(87) Security agreement shall mean a written agreement which reserves or creates a security interest;

(88) Security interest shall mean an equitable title or property right in a vehicle reserved or created by agreement and which secures payment or performance of an obligation, including the interest of a lessor under a lease intended as security, and which is perfected when it is valid against third parties generally, subject only to specific statutory exceptions;

(89) Semitrailer shall mean any vehicle, with or without motive power, designed to carry persons or property and to be drawn by a motor vehicle and so constructed that some part of its weight and that of its load rests upon or is carried by another vehicle;

(90) Separation structure shall mean that part of any bridge or road which is directly overhead of the roadway of any part of a highway;

(91) Shoulder shall mean that part of the highway contiguous to the roadway and designed for the accommodation of stopped vehicles, for emergency use, and for lateral support of the base and surface courses of the roadway;

(92) Sidewalk shall mean that portion of a highway between the curb lines, or the lateral lines of a roadway, and the adjacent property lines, intended for use by pedestrians;

(93) Sidewalk space shall mean that portion of a street between the curb line and the adjacent property line;

(94) Snowmobile shall mean a self-propelled motor vehicle designed to travel on snow or ice or a natural terrain steered by wheels, skis, or runners and propelled by a belt-driven track with or without steel cleats;

(95) Solid tire shall mean every tire of rubber or other resilient material which does not depend upon compressed air or metal for the support of the load of the wheel to which it attaches;

(96) Special mobile equipment shall mean any vehicle not designed or used primarily for transportation of persons or property and only incidentally operated or moved over a highway,

including, but not limited to, ditchdigging apparatus, well-boring apparatus, and road construction and maintenance machinery such as asphalt spreaders, bituminous mixers, bucket loaders, tractors other than truck-tractors, ditchers, leveling graders, finishing machines, motor graders, road rollers, scarifiers, earthmoving carryalls and scrapers, power shovels and drag lines, self-propelled cranes, and earthmoving equipment, but not including cabin trailers, dump trucks, truck-mounted transit mixers, cranes, or shovels, or other vehicles designed for the transportation of persons or property to which machinery has been attached;

(97) Specially constructed vehicle shall mean any vehicle of a type required to be registered for operation on the highways of this state and not originally constructed under a distinctive name, make, model, or type by a generally recognized manufacturer of vehicles and not materially altered from its original construction;

(98) Stand or standing shall mean the halting of a vehicle, whether occupied or not, other than temporarily for the purpose of and while actually engaged in receiving or discharging passengers;

(99) State shall mean a state, territory, or possession of the United States, the District of Columbia, the Commonwealth of Puerto Rico, or a province of Canada;

(100) Stop, when required, shall mean a complete cessation of movement;

(101) Stop or stopping, when prohibited, shall mean any halting even momentarily of a vehicle, whether occupied or not, except when necessary to avoid conflict with other traffic or in compliance with the directions of a police officer or traffic-control device;

(102) Suspension of operator's license shall mean the temporary withdrawal by a court of competent jurisdiction or by formal action of the department of a person's license or privilege to operate a motor vehicle on the public highways for a period specifically designated by the court or department. An employment driving permit shall be issued following suspension as provided in sections 60-4,129 and 60-4,130;

(103) Through highway shall mean every highway or portion thereof on which vehicular traffic is given preferential right-of-way and at the entrances to which vehicular traffic from intersecting highways is required by law to yield such right-of-way to vehicles on such highway in obedience to a stop sign, yield sign, or

other traffic-control device, when such sign or device is erected as provided by law;

(104) Traffic shall mean pedestrians, ridden or herded animals, and vehicles and other conveyances either singly or together while using any highway for purposes of travel;

(105) Traffic-control device shall mean any sign, signal, marking, or other device not inconsistent with the Nebraska Rules of the Road placed or erected by authority of a public body or official having jurisdiction for the purpose of regulating, warning, or guiding traffic;

(106) Traffic-control signal shall mean any signal, whether manually, electrically, or mechanically operated, by which traffic is alternately directed to stop and permitted to proceed;

(107) Traffic infraction shall mean the violation of any provision of the Nebraska Rules of the Road or of any law, ordinance, order, rule, or regulation regulating traffic which is not otherwise declared to be a misdemeanor or a felony and which shall be a civil offense;

(108) Trailer shall mean any vehicle, with or without motive power, designed for carrying persons or property and for being drawn by a motor vehicle and so constructed that no part of its weight rests upon the towing vehicle;

(109) Transporter shall mean any person who engages in the business of delivering vehicles of a type required to be registered for operation on the highways of this state from a manufacturing, assembling, or distributing plant to dealers or sales agents of a manufacturer;

(110) Truck shall mean any motor vehicle designed, used, or maintained primarily for the transportation of property;

(111) Truck-tractor shall mean any motor vehicle designed and primarily used for drawing other vehicles and not so constructed as to carry a load other than a part of the weight of the vehicle and load so drawn;

(112) Urban district shall mean the territory contiguous to and including any street which is built up with structures devoted to business, industry, or dwelling houses situated at intervals of less than one hundred feet for a distance of a quarter of a mile or more;

(113) Vehicle shall mean every device in, upon, or by which any person or property is or may be

transported or drawn upon a highway except devices moved solely by human power or used exclusively upon stationary rails or tracks; and

(114) Visible, as used in reference to advertising signs, displays, or devices, shall mean the message or advertising content of such sign, display, or device is capable of being seen without visual aid by a person of normal visual acuity. A sign shall be considered visible even though the message or advertising content may be seen but not read.

Sec. 136. That section 39-801, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

39-801. The county board in any county may, at the same time that it makes the annual levy for county general purposes, levy not to exceed seven-tenths of one cent on each one hundred dollars upon the actual taxable value of all the taxable property in such county, ~~except intangible property,~~ to be known as the special emergency bridge levy.

Sec. 137. That section 39-836, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

39-836. The question of issuing bonds shall be first be submitted to the qualified electors of the county, township, precinct, city, or village either at a special election called for that purpose or at a general election as provided in sections 39-837 to 39-841. If ~~and if~~ a majority of the votes cast at such election are in favor of the proposition to issue bonds, then such county, township, precinct, city, or village, as the case may be, shall issue its bonds in such amounts as ~~shall~~ be specified in the notices of election, not exceeding three and five-tenths percent of the actual taxable valuation of such county, township, precinct, city, or village, as shown by the last assessment prior to the vote authorizing the issuance of such bonds.

Sec. 138. That section 39-1002, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

39-1002. Whenever the rural mail route and the star mail route roads of any county of this state need improving by the application of gravel or other suitable surfacing, the county board may, by order entered of record, and, upon petition of not less than ten percent of the legal voters of ~~said~~ the county, as shown by the poll books of the last general election, shall submit to the people of ~~said~~ the county to be voted upon at a general or a special election called by

the county board for that purpose, a proposition to vote a special annual tax for that purpose of three and five-tenths cents on each one hundred dollars upon the actual taxable value of all the taxable property in such county, except intangible property, until all of said the rural mail route and star mail route roads of the county have been improved by application of gravel or other suitable surfacing.

Sec. 139. That section 39-1619, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

39-1619. (1) For the payment of all improvements of the intersections and areas formed by the crossing of roads or alleys, and one-half of the roads adjacent to real estate owned by the United States or the State of Nebraska, the assessment shall be made upon the actual taxable value of all the taxable property in such road improvement district, except intangible property, to and shall be levied in the manner referred to in subsection (1) of section 39-1621, and for the payment of such improvements, the board of trustees is hereby authorized to issue paving bonds of the road improvement district, in such denominations as it deems to be proper, to be called Intersection Paving Bonds, payable over the life of the improvements and in no event exceeding twenty years from date. Such bonds shall bear interest payable annually or semiannually, with interest coupons attached. For the prompt payment of such bonds, the full faith and credit of all the property in the district is pledged. Such bonds shall not be issued until the work is completed and then not in excess of the cost of said the improvements.

(2) For the purpose of making partial payments as the work progresses, warrants may be issued by the board of trustees, upon certificates of the engineer in charge, showing the amount of the work completed and materials necessarily purchased and delivered for the orderly and proper continuation of the project, in a sum not exceeding ninety-five percent of the cost thereof, which warrants shall be redeemed and paid upon the sale of the bonds referred to in subsection (1) of this section and in section 39-1616 when issued and sold. The bonds may be sold or delivered to the contractor in payment at not less than par. The district shall pay to the contractor interest, at the rate of eight percent per annum on the amounts due on partial and final payments, beginning forty-five days after the certification of the amounts due by the engineer in charge and approval by the governing body, and running

until the date that the warrant is tendered to the contractor.

Sec. 140. That section 39-1636.01, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

39-1636.01. Whenever a petition signed by sixty percent of the electors of any district is filed with the county clerk of the county in which such district is located, the board of trustees of any road improvement district shall have power and authority to contract for the installment, maintenance, and operation of road lighting systems, sufficient to light any road in the district, or any portion thereof, when, in the judgment of the board of trustees, the lighting of such road, or any portion thereof, is in the interest of public safety. The cost of installing, maintaining, and operating such road lighting systems shall be assessed against the real property specially benefited thereby in proportion to the benefit received, but no such assessment shall exceed thirty-five cents on each one hundred dollars upon the ~~actual~~ taxable valuation of such property.

Sec. 141. That section 39-1637, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

39-1637. In counties under a seven or more commissioner form of government, each former township shall be a road district and fifty-one percent of the resident freeholders of such district may petition the county board of the county in which such district is located to levy an assessment of not to exceed two and one-tenth cents on each one hundred dollars upon the ~~actual~~ taxable value of all the taxable property in such district, ~~except intangible property.~~ Upon receipt of ~~said the~~ petition, the board of county commissioners shall make the assessment as requested on the ~~actual~~ taxable value of all the taxable property, ~~except intangible property,~~ in such district at the valuation fixed by the assessor, or board of equalization, to be levied and collected the same as other taxes. Such taxes shall (1) be and become a part of the district road fund in which the same are levied, (2) be used exclusively in improving the public highways in such district, and (3) not be transferred to any other fund. The board of county commissioners shall designate the road or roads in such district where such levy shall be expended.

Sec. 142. That section 39-1648, Reissue Revised Statutes of Nebraska, 1943, be amended to read

as follows:

39-1648. On completion and acceptance of the improvement, the county shall issue and sell at not less than par bonds of the county in an amount sufficient to pay the balance of the costs of the improvements, taking into account the amounts collected on special assessments and any funds contributed to the district. The bonds shall mature in not to exceed ten years from their date and bear interest payable annually or semiannually. The bonds shall constitute a general obligation of the county, but all special assessments, special taxes, or contributions made to the district shall constitute a sinking fund for the payment of the bonds. The county shall collect all special assessments and special taxes and levy and collect annually a tax on all taxable property in the county, ~~except intangible property~~, sufficient in rate and amount to pay any deficiency on the amount required to pay both principal and interest on ~~said~~ the bonds as the same fall due. The bonds and tax herein authorized are in this section shall be in addition to all other bonds and taxes authorized by law and shall not be included in computing any statutory limitation on the amount of bonds or tax which may be issued or levied by the county.

Sec. 143. That section 39-1649, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

39-1649. When the road improvements have been completed and accepted, the roads shall constitute a part of the county road system and shall be maintained by the county. If ; PROVIDED; that if the owners of more than fifty percent of the area in the district petition the board for maintenance in excess of that given other similar county roads, the board may levy and collect annually a special levy of not to exceed three and five-tenths cents on each one hundred dollars on all taxable property in the district. ; ~~except intangible property~~. The money as collected shall be credited to the rural road improvement district fund and used only for the repair and maintenance of the roads in the district.

Sec. 144. That section 39-1902, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

39-1902. In order to provide for the payment of all outstanding road district warrants and to liquidate indebtedness against road districts, the county board of any county where such indebtedness exists is hereby authorized and empowered to levy a

special tax not exceeding three and five-tenths cents on each one hundred dollars upon the ~~actual~~ taxable value of all the taxable property in such road districts, ~~except intangible property~~, or so much thereof as may be necessary to pay all the outstanding indebtedness of the character ~~hereinbefore mentioned~~, PROVIDED, described in this section, except that in no case shall the taxes levied in any one year by the county board in any road district, including the county taxes for all purposes, exceed the aggregate of ten and five-tenths cents on each one hundred dollars upon the ~~actual~~ taxable value of all the taxable property in such road district, ~~except intangible property~~, unless such additional levy ~~shall be~~ is authorized by a vote of the electors of the county. The levy shall be made by the county board at its regular annual meeting while assembled for the purpose of levying other taxes as provided by law. The tax shall be collected by the county treasurer in the same manner as other county taxes are collected, and all warrants shall be paid by the county treasurer in order in which they appear on his or her register.

Sec. 145. That section 39-1903, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

39-1903. In case the levy, mentioned in section 39-1902 ~~shall~~ is not be sufficient to pay the entire amount of the indebtedness of the various road districts, the county board in such counties where a deficiency exists shall annually thereafter make other levies for this purpose not exceeding three and five-tenths cents on each one hundred dollars upon the ~~actual~~ taxable value of all the taxable property in such district, ~~except intangible property~~, in any one year until all the indebtedness against the road districts in such county ~~shall have~~ has been paid.

Sec. 146. That section 39-1905, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

39-1905. Fifty-one percent of the resident freeholders of any road district, precinct, or township in this state, as shown by the records of the register of deeds of the county in which such road district, precinct, or township is situated, may petition the county board of the county in which such district, precinct, or township is located to levy an assessment of not to exceed ten and five-tenths cents on each one hundred dollars upon the ~~actual~~ taxable value of all the taxable property in such road district, precinct, or township. ~~7 except intangible property.~~ Upon receipt

of such petition, the county board shall make the assessment, as requested, upon the actual taxable value of all the taxable property, ~~except intangible property~~, in such road district, precinct, or township, to be levied and collected the same as other taxes. Such taxes and any voluntary contributions (1) shall be and become a part of the district road fund of the district, precinct, or township, in which the taxes are levied, (2) shall be used exclusively in constructing or improving the public roads in such district, precinct, or township, and (3) shall not be transferred to any other fund. In counties under township organization, the township board shall designate the road or roads in such road district where such levy shall be expended. In other counties the county board shall designate the road or roads in such road district where such levy shall be expended.

Sec. 147. That section 39-1906, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

39-1906. Any township or precinct may make a special levy, not exceeding three and five-tenths cents on each one hundred dollars upon the actual taxable value of all the taxable property in such 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 township or precinct may issue bonds by proceeding in the manner prescribed in sections 39-836 to 39-842.

Sec. 148. That section 46-139, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

46-139. No irrigation district shall in any year issue warrants in excess of ninety percent of the levy for such year, except that ; PROVIDED, in case of due and outstanding obligations against the district contracted prior to the year in which any levy is made, the district board shall have the power to make an additional levy, not to exceed one and four-tenths cents on each one hundred dollars upon the actual taxable value of all the taxable property in such district, ~~except intangible property~~, to create a special fund for the payment of past-due obligations. If ; AND PROVIDED FURTHER, whenever the claims or obligations against any fund for any year are fully paid, the board shall have the power to transfer any unused balance to any fund for any preceding or succeeding year.

Sec. 149. That section 46-144, Reissue Revised Statutes of Nebraska, 1943, be amended to read

as follows:

46-144. The board of directors may at any time, when in its judgment it may be advisable, call a special election and submit to the qualified electors of the district the question whether or not a special assessment shall be levied for the purpose of raising money to be applied for any of the purposes provided for in sections 46-101 to 46-1,111, including the purpose of creating a construction fund to be financed by the issuance of warrants, the principal of which warrants shall be payable, in not to exceed twenty years, with interest paid annually thereon not to exceed ten percent per annum. Such warrants may not be issued in the aggregate to exceed ninety percent of the fund anticipated to be raised over the years by special assessment authorized in this section. Such election must shall be called upon the notice prescribed, and the same shall be held and the result thereof determined and declared in all respects in conformity with the provisions of said such sections. The notice of such election must shall specify the aggregate amount of money proposed to be raised, the purpose for which it is intended to be raised, the number of years in which such special assessment will be made, and whether or not warrants as authorized in this section will be to finance the construction fund so that contracts may be let and the project completed before collection of the tax. The ballots shall contain the words Assessment Yes, or Assessment No. If a majority of the votes are Assessment Yes, the board shall at the time of the annual levy thereunder, levy an assessment sufficient to raise the amount paid. The rate of assessment shall be ascertained by deducting fifteen percent for anticipated delinquencies from the aggregate actual taxable value of the property in the district as it appears on the assessment roll for the current year, and then dividing the sum by the remainder of such aggregate actual taxable value. The assessment so levied and computed shall be entered on the assessment roll and upon the tax list by the county clerk and collected at the same time and in the same manner as other assessments, and all revenue laws of this state for the collection and sale of land for taxes are hereby made applicable to the assessment herein provided for, and when in this section. When collected such assessment shall be paid over by the county treasurer to the district treasurer for the purpose specified in the notice in such special election.

Sec. 150. That section 46-1,127, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

46-1,127. The board of directors of any irrigation district in the State of Nebraska, if it considers it for the best interest of such district, shall have the power to provide a sinking fund with which to pay and retire outstanding bonds of the district. For the purpose of creating, establishing, and maintaining such fund, such board may levy a tax each year of not to exceed eighty-seven and five-tenths cents on each one hundred dollars upon the actual taxable value of all the taxable property in such district, ~~except intangible property~~, as fixed by the district assessor. Following such levy, the board may by contract with the owners of such bonds, pay and retire any bonds of the district and interest accrued thereon, whether such bonds are due and payable or not.

Sec. 151. That section 46-516, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

46-516. Before any reclamation district shall be ~~is~~ established under ~~sections 46-501 to 46-573~~ the Reclamation Act, a petition shall be filed in the office of the Department of Water Resources, signed by the owners of not less than thirty percent of the acreage of lands to be included in the district, exclusive of land in cities and villages, and each tract or tracts of land and the total acreage, shall be listed opposite the name of the signer. A signing petitioner shall not be permitted, after the filing of the petition, to withdraw his or her name therefrom. No district shall be formed under ~~sections 46-501 to 46-573~~ the act unless the actual taxable valuation of land, together with improvements thereon, within the proposed district, exclusive of land and improvements thereon in cities and villages, is five million seven hundred twenty thousand dollars or more. The petition shall set forth:

(1) The proposed name of ~~said the~~ district;

(2) That property within the proposed district will be benefited by the accomplishment of the purposes enumerated in section 46-515;

(3) A general description of the purpose of the contemplated improvement, and of the territory to be included in the proposed district. ~~Said The~~ description need not be given by metes and bounds or by legal subdivision, but it shall be sufficient to enable a property owner to ascertain whether ~~his the~~ property is within the territory proposed to be organized as a

district. Said ~~The~~ territory need not be contiguous if it is so situated that the organization of a single district of the territory described is calculated to promote one or more of the purposes enumerated in section 46-515;

(4) The ~~actual~~ taxable value of all irrigable land within the boundaries of the proposed district;

(5) A general description of the divisions of the district, ~~and~~ the number of directors of the district proposed for each subdivision, ~~and the~~ - The names and addresses of the proposed members of the board of directors of the district. There shall be not less than five nor more than twenty-one directors named therein who shall serve until their successors are elected and qualified. In the petition the directors named shall be divided as nearly as possible into three equal groups, the members of the first group to hold office until their successors have been elected at the first general state election thereafter and shall have qualified, the members of the second group to hold office until their successors have been elected at the second general state election thereafter and shall have qualified, and the members of the third group until the members elected at the third general state election thereafter shall have qualified. After the name of each director, it shall be stated to which of the three groups he or she belongs; and

(6) Said petition shall pray A prayer for the organization of the district by the name proposed.

No petition with the requisite signatures shall be declared null and void on account of alleged defects, but the department may at any time permit the petition to be amended to conform to the facts, to correct any errors in the description of the territory, or in any other particular. Similar petitions or duplicate copies of the same petition for the organization of the same district may be filed and shall together be regarded as one petition. All such petitions filed prior to the hearing on the first petition filed, shall be considered by the department the same as though filed with the first petition placed on file. In determining whether the requisite number of landowners have signed the petition, the department shall be governed by the names as they appear upon the tax roll which shall be prima facie evidence of such ownership.

Sec. 152. That section 46-553, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

46-553. The board, in making the annual assessments and levies as herein provided, in the Reclamation Act shall take into account the maturing indebtedness for the ensuing year as provided in its contracts, ~~and~~ the maturing of bonds and interest on all bonds, and deficiencies and defaults of prior years, and shall make ample provision for the payment thereof. In case the proceeds of such levies and assessments made under the provisions of sections 46-501 to 46-573 act, together with all revenue of the district, are not sufficient to maintain and operate the works of the district and to punctually pay the annual installments on its contracts, bonds, or contracts and bonds, and interest thereon, and to pay defaults and deficiencies, then the board shall make such additional levies of taxes, assessments, or taxes and assessments, as may be necessary for such purposes and notwithstanding any limitations by contract, order, tax lien, or otherwise, Such ; such taxes and assessments shall be made and continue until the indebtedness of the district shall be is fully paid. The ; ~~PROVIDED~~, that the amount of such additional levies of taxes under Class A as provided in section 46-542 herein provided, shall not in any one year exceed an amount that would be raised by a levy of three and five-tenths cents on each one hundred dollars against the actual taxable value of such property as fixed for general tax purposes. The ; ~~PROVIDED FURTHER~~, that such levies for defaults and deficiencies shall not at any time be so made as to impose upon Class A as herein provided, in section 46-542 payments in excess of twenty-five percent of the anticipated revenue from all sources to be raised for the specific purpose of payment of existing defaults and deficiencies. In ; ~~AND PROVIDED FURTHER~~, that in making such additional levies, assessments, or levies and assessments, the board shall take into account all sources of revenue and equitably distribute the burden of such defaults and deficiencies according to the uses and benefits as provided in sections 46-501 to 46-573 the act.

Sec. 153. That section 46-574, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

46-574. The boundaries of any reclamation district now or hereafter organized under the provisions of Chapter 46, article 5, may be changed and tracts of land included within the boundaries of such district in the manner prescribed by sections 46-574 to 46-584, but the changes of boundaries of the district shall not impair its organization or its rights in or to property;

or any of its rights or privileges, of whatever kind or nature; nor shall it impair or discharge any contract, obligation, lien, or charge for or upon which it was or might become liable or chargeable; had such annexation and change of boundaries not been made. Before any tracts of land can be annexed and included in such district, a petition shall be filed with the board of directors of the district to which annexation is desired signed by the owners of not less than fifty-one percent of the acreage of lands in the tract or tracts of land to be annexed and included in such district, exclusive of land in cities and villages, and each tract or tracts of land and the total acreage, shall be listed opposite the name of the signer. A signing petitioner shall not be permitted, after the filing of the petition, to withdraw his or her name therefrom. The petition shall set forth:

(1) The name of the district to which the annexation and inclusion shall be made;

(2) That property within the boundaries of the area proposed to be annexed to the district will be benefited by the accomplishment of the purposes enumerated in section 46-515;

(3) A general description of the purpose of the contemplated improvement, and of the territory to be included in the ~~said~~ tract or tracts of land, which description need not be given by metes and bounds or by legal subdivision, but it shall be sufficient to enable a property owner to ascertain whether ~~his~~ the property is within the territory proposed to be annexed and included in such district;

(4) The ~~actual~~ taxable value of all irrigable land within the boundaries of the tract or tracts of land to be annexed and included in such district;

(5) A general description of the proposed tract or tracts of land and the division or divisions of such district to which the tract or tracts of land will be included; and

(6) A prayer for the annexation and inclusion of the tract or tracts by the signing petitioner or petitioners.

Sec. 154. That section 51-201, Revised Statutes Supplement, 1991, be amended to read as follows:

51-201. The city council of any city, the board of trustees of any incorporated village, the county board of any county, and the electors of any township at their annual town meeting shall have the power to establish a public library free for the use of

the inhabitants of such city, village, county, or township. Any such council, board, or electors may also contract for the use of a public library already established and may levy a tax of not more than ten and five-tenths cents on each one hundred dollars upon the ~~actual~~ taxable value of all the taxable property in such city, village, county, or township, ~~except intangible property~~, annually to be levied and collected in like manner as other taxes in such city, village, county, or township, except that when any county discontinues township organization, the county shall levy and collect a tax of not more than ten and five-tenths cents on each one hundred dollars for such public library. The amount collected from such levy shall be known as the library fund. Before establishing a county library, the county board shall submit the question to the voters of the county and a majority of the voters voting on the question shall authorize the establishment of such county library and the levying of the tax. Such questions shall be submitted at a general election only, and when so submitted and carried, the county board shall include the county library in its next succeeding estimate and levy. Such submission shall not be required when the board levies a tax for the purpose of contracting for use of a library already established. When the county board makes a levy for a county library or for the purpose of contracting for use of a public library already established, it shall omit from the levy of the library tax all property within the limits of any city, village, or township in such county which already maintains a library by public tax.

Sec. 155. That section 51-316, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

51-316. The county board or the regional library commissioners through their respective county boards shall, after a county or regional library has been established, and when the annual budget statement has been adopted, annually levy, in the same manner and at the same time as other county taxes are levied and in addition to all other taxes, a tax in the amount required under the adopted budget statement to be received from taxation for the purpose of purchasing property for, establishing, and maintaining a county library, not to exceed seven cents on each one hundred dollars upon the ~~actual~~ taxable value of all the taxable property in such county, ~~except intangible property~~, outside of incorporated cities and villages maintaining public libraries, or a township maintaining a public

library; and upon all property within incorporated cities, villages, or townships maintaining such a library; which have elected to become a part of such county library system as provided in sections 51-301 to 51-319.

Sec. 156. That section 51-501, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

51-501. (1) The city council of any city, the board of trustees of any incorporated village, the county board of any county, and the electors of any township at their annual town meeting; shall have the power to establish a museum for the use of the inhabitants of such city, village, county, or township or to contract for the use of a museum already established; and may levy a tax of not more than seven cents on each one hundred dollars upon the actual taxable value of all the taxable property within the city, village, township, or county; ~~except intangible property~~; to be levied each year and collected in like manner as other taxes in such city, village, county, or township; and to be known as the museum fund.

(2) When the county board makes a levy for a county museum, it shall omit from the levy of the museum tax all property within the limits of any city, village, or township in such county which already maintains a museum by public tax. Before establishing such county museum; or levying such tax, the county board shall submit the question to the voters of the county; and a majority of the voters voting thereon shall have authorized the establishment of such county museum and the levying of the tax. Such questions shall be submitted at a general election only, and when so submitted and carried, it is hereby made the duty of the county board to include the county museum in its next succeeding estimate and levy.

(3) The electors of the county may discontinue such levy by vote of the people in the same manner that the initial levy was authorized, except; PROVIDED; that the proposition to discontinue such levy shall be placed on the ballot by the county board of such county at a general election only when requested to do so by a petition signed by at least twenty percent of the legal voters of such county; based on the total vote cast for Governor at the last general election in the county.

Sec. 157. That section 66-4,101, Revised Statutes Supplement, 1991, be amended to read as follows:

66-4,101. Any county may by resolution of the

county board, any city may by ordinance of the mayor and city council, and any village may by ordinance of the ~~chairman~~ chairperson and board of trustees issue bonds for the construction of roads of the county and street and state highway or federal-aid routes of cities and villages, and to pay the interest on and to retire any such bonds by pledging funds received from the Highway Allocation Fund. Any city of the primary class may, by ordinance of the mayor and city council, issue bonds for the construction of offstreet parking facilities of such city and to pay the interest on and to retire any such bonds by pledging funds received from the Highway Allocation Fund.

The issuance of bonds by any county, city, or village under the authority of this section shall not be subject to any charter or statutory limitations of indebtedness or be subject to any restrictions imposed upon or conditions precedent to the exercise of the powers of counties, cities, and villages to issue bonds or evidences of indebtedness which may be contained in such charters or other statutes. Any county, city, or village which has heretofore or may hereafter issue bonds under the authority of this section shall levy ~~ad valorem~~ property taxes upon all the taxable property, ~~except intangible property~~, in such county, city, or village issuing such bonds at such rate or rates within any applicable charter, statutory, or constitutional limitations as will provide funds which, together with receipts from the Highway Allocation Fund pledged to the payment of such bonds and any other money made available and used for that purpose, will be sufficient to pay the principal of and interest on such bonds as they severally mature.

Sec. 158. That section 71-1611, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

71-1611. The board of each health district organized pursuant to sections 71-1601 to 71-1625 shall annually, during the month of January, fix the amount of money for the proposed budget statement as may be deemed sufficient and necessary to conduct the affairs of the district during the ensuing fiscal year. After the adoption of the budget statement, the board of such health district shall certify the amount of tax to be levied upon all the taxable property of the district, as is provided in the adopted budget statement to be received from taxation. The county board is directed, authorized, and required to levy and collect such amount of tax in the same manner as other taxes are levied and

collected, except ; PROVIDED, that the aggregate health district tax shall not exceed in any one year four and five-tenths cents on each one hundred dollars upon the actual taxable value of all the taxable property in such district, except intangible property.

Sec. 159. That section 71-1629.01, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

71-1629.01. In counties where a district health department is established, county boards of such counties are authorized and empowered to levy and collect an annual tax of not to exceed eight-tenths of one cent on each one hundred dollars upon the actual taxable value of all the taxable property in such county, except intangible property, as may be necessary to meet the expenditures of such district health department in proportion to which the population of such county bears to the entire population of such district.

Sec. 160. That section 71-1637, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

71-1637. (1) Any city by its mayor and council or by its commission, any village by its village board, any county by its board of supervisors or commissioners, or any township by its electors, in the State of Nebraska, shall have power to employ a visiting community nurse, a home health nurse, or a home health agency defined in subsection subdivision (19) of section 71-2017.01 and the rules and regulations adopted and promulgated pursuant to such section. Such nurses or home health agency shall do and perform such duties as the city, village, county, or township, by their officials and electors, shall prescribe and direct. The city, village, county, or township shall have the power to levy a tax, not exceeding three and five-tenths cents on each one hundred dollars on the actual taxable valuation of the taxable property of such city, village, county, or township, for the purpose of paying the salary and expenses of such nurses or home health agency. Each shall have the power to constitute and empower such nurses or home health agency with police power to carry out the order of such city, village, county, or township organization.

(2) The governing body of any city, village, county, or township may contract with any visiting nurses association, licensed hospital home health agency, or other licensed home health agency, including those operated by the Department of Health, to perform the duties contemplated in subsection (1) of this

section, subject to the supervision of the governing body, and may pay the expense of such contract out of the general funds of the city, village, county, or township.

(3) Nothing in this section shall be construed to allow any city, village, county, township, nurse, or home health agency to (a) avoid the requirements of individual licensure, (b) perform any service beyond the scope of practice of licensure or beyond the limits of licensure prescribed by ~~subsection~~ subdivision (19) of section 71-2017.01, or (c) violate any rule or regulation adopted and promulgated by the department.

Sec. 161. That section 74-1306, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

74-1306. Before July 1 of each calendar year, the board of directors shall prepare an itemized budget of funds needed for the next fiscal year which are necessary to carry out the authorities granted under sections 74-1302, 74-1303, and 74-1305. The board of directors shall transmit such budget to the county governing board. The county board shall levy a tax sufficient to produce the amount of funds requested but not to exceed two and six-tenths cents on each one hundred dollars upon the ~~actual~~ taxable value of all taxable property in the county, ~~except intangible property.~~ Such levy shall be in addition to all other levies authorized 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 transportation district. The county treasurer shall transfer such funds to the district as requested by the board of directors.

Sec. 162. That section 77-202.24, Revised Statutes Supplement, 1991, be amended to read as follows:

77-202.24. The following ~~classes of personal~~ property shall be exempt from taxation:

(1) A mobile home owned and occupied by a disabled or blind honorably discharged veteran of the United States Armed Forces whose disability or blindness is recognized by the United States Department of Veterans Affairs as service connected; and

(2) One motor vehicle owned and used for his or her personal transportation by a disabled or blind honorably discharged veteran of the United States Armed Forces whose disability or blindness is recognized by the United States Department of Veterans Affairs as

service connected.

Sec. 163. That section 77-603, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-603. On or before April 15 each year, the person, company, or corporation owning, operating, or controlling any railroad or railroad service in this state shall, by its president, secretary, principal accounting officer, or duly authorized corporate representative or official, return to the Tax Commissioner a sworn statement or schedule of the property of such company on January 1 preceding. For good cause shown, the Tax Commissioner may allow an extension of time in which to file such statement. Such statement shall include:

(1) A list of the right-of-way, track, and roadbed, giving the entire length of the main track and sidetrack in this and other states, and showing as to this state the portion in each governmental subdivision;

(2) A schedule showing: (a) The amount of capital stock authorized and the number of shares into which such capital stock is divided; (b) the amount of capital stock paid up; (c) the market value of the stock or, if of no market value, then the true value of the shares of stock; (d) the total amount of all secured and unsecured indebtedness, except for current expenses of operating the road; and (e) the ~~actual~~ taxable valuation of all its operating property in this state that is locally assessed. Such schedule shall be made in conformity with such instructions and forms as may be prescribed by the Tax Commissioner, which values shall be taken into account and be considered in arriving at the true value of such railroad property and its franchises;

(3) A correct return of the value of all materials and supplies used for operating and carrying on the business of such railroad;

(4) The total gross earnings and net earnings of such corporation during the year for which the statement is made, and the total amount expended in the operation and maintenance of the property and the improvements to such property, distinguishing that expended in improvement or betterment from that expended in maintenance and operation; also the dividend last declared upon its shares and the amount thereof, and the date, number, and amount of all dividends declared upon its stock during the year preceding the date of such report, and such other information as the Tax Commissioner may in writing require, all of which shall

be taken into consideration in ascertaining and fixing the value of such road and the franchise thereof; and

(5) Such other necessary information as the Tax Commissioner may require.

Sec. 164. That section 77-1301.13, Revised Statutes Supplement, 1991, be amended to read as follows:

77-1301.13. (1) The agreement for reappraisal shall be such as to assure the determination of ~~actual~~ taxable values on a consistent basis in accordance with the methods prescribed in sections 77-112 and 77-201.

(2) The agreement shall contain at least the following provisions:

(a) Procedures under which reappraisal shall be conducted;

(b) Qualifications for all persons performing the reappraisal;

(c) Type and amount of work which may be performed by county officials and their employees;

(d) Type and amount of work which may be performed by independent contractors under the direction and control of one of the parties to the agreement;

(e) The time period in which work shall be performed by all parties;

(f) That a cadastral map and parcel numbering system pursuant to section 77-1301.04 be adopted;

(g) That payment for actual cost of any work performed under the agreement by independent contractors pursuant to the direction and control of the Tax Commissioner or state employees be made to the Tax Commissioner; and

(h) That the reappraisal be based upon the appraisal manuals developed pursuant to section 77-1330.

Sec. 165. That section 77-1311, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1311. The county assessor shall have general supervision over and direction of the assessment of all property in his or her county. In addition to the other duties provided by law, the county assessor shall:

(1) Annually revise the real estate property assessment for the correction of errors and, when properties have been assessed as entities and afterward part or parts transferred to other parties, set off and apportion to each its just and equitable portion of the ~~actual~~ valuation;

(2) Obey all rules and regulations made under Chapter 77 and the instructions sent out by the State

Board of Equalization and Assessment or the Tax Commissioner;

(3) Examine the records in the office of the register of deeds and county clerk for the purpose of ascertaining whether mortgages on real estate property and security interests on personal property, producing mineral leases, title notes, contracts, and bills of sale, intended to operate as a lien in the county, have been fully and correctly listed and add to the assessment roll any which have been omitted, belonging to residents of his or her county, and not otherwise assessed, upon notice to the owner thereof or his or her agents;

(4) Examine the records in the office of the county judge and ascertain whether the property belonging to minors, persons with mental retardation or a mental disorder, and estates of deceased persons has been fully and correctly listed and add to or change any such assessments so that the same shall be fully assessed;

(5) Examine the records in the office of the clerk of the district court to ascertain whether any judgments or liens thereon filed, belonging to residents of his or her county and not otherwise assessed, have been omitted from the assessment rolls and, in case of any such omission, add the same to the assessment roll after notice to the owner; and

(6) Make up the assessment books as provided in section 77-1303.

Sec. 166. That section 77-1327, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1327. (1) The Tax Commissioner annually shall make and issue comprehensive assessment ratio studies of the average level of assessment, the degree of assessment uniformity, and overall compliance with assessment requirements for each major class of real property; and for mobile homes and cabin trailers subject to the ad valorem property tax, in each county in the state. In order to determine the degree of assessment uniformity and compliance in the assessment of major classes of property within each county, the Tax Commissioner shall compute measures of central tendency and dispersion; and shall employ such standard statistical analysis as deemed appropriate by him or her.

(2) The Tax Commissioner may require assessors and other local officers to report to him or her data on actual taxable valuations and other features of the

property tax for such periods and in such form and content as the Tax Commissioner shall require. The Tax Commissioner shall so construct and maintain his or her system for the collection and analysis of property tax facts as to enable him or her to make intracounty comparisons as well as intercounty comparisons based on property tax and assessment ratio data.

(3) The Tax Commissioner shall publish annually a summary of the findings of the assessment ratio studies together with digests of property tax data.

(4) The county assessor shall post annually in his or her office the assessment ratio as found in his or her county as determined by the Tax Commissioner.

Sec. 167. That section 77-1506.01, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1506.01. Whenever any owner of real or personal property ~~shall apply~~ applies to the county board of equalization for a reduction in the ~~actual~~ taxable value of any such property, the owner he shall be deemed to have waived notice of increase in the ~~actual~~ taxable value of such property which ~~shall be~~ is found undervalued by the county board of equalization; notwithstanding the provisions of any other statutes to the contrary.

Sec. 168. That section 77-1602, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1602. When the final ~~actual~~ taxable valuation, as certified by the State Board of Equalization and Assessment pursuant to section 77-509, of a political subdivision increases over the immediately preceding year for reasons other than new construction, additions of improvements, or additions of omitted property, the property tax levy of the political subdivision shall be reduced proportionately to the increase in ~~actual~~ taxable valuation. The purpose of this section is to as nearly as possible maintain the revenue derived from property taxes at the same amount as it would have been had no such increase in the ~~actual~~ taxable value occurred. Nothing in this section shall be construed to prohibit an increase in property taxes levied if such increase is due to a budget increase by a political subdivision.

Sec. 169. 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, ~~net more than thirty-five cents on each one hundred dollars upon the actual taxable value of all the taxable property in such county, except intangible property;~~ and, in counties having a population of nine thousand or less, ~~net more than forty-two cents on each one hundred dollars upon the actual taxable value of all the taxable property in such county, except intangible property;~~ (2) for the support of blind persons, as defined by law, ~~net more than one and seven-tenths of one cent on each one hundred dollars upon the actual taxable value of all the taxable property in such county, except intangible property;~~ (3) for roads, ~~net more than eight and seven-tenths cents on each one hundred dollars upon the actual taxable 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 percent 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, ~~net more than three and five-tenths cents on each one hundred dollars upon the actual taxable value of all the taxable property in such a rural fire protection district, except intangible property; and net more than ten and five-tenths cents on each one hundred dollars, in a suburban fire protection district, on the actual taxable value of all the taxable property in such a suburban fire protection district, except intangible property;~~ and (5) for the county sinking fund, ~~net more than three and five-tenths cents on each one hundred dollars upon the actual taxable value of all the taxable property in such county, except intangible property.~~ 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. 170. That section 77-1605, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1605. The county boards of equalization of the several counties of this state shall levy a tax not exceeding one cent on each one hundred dollars upon the ~~actual taxable~~ value of all the taxable property in their respective counties, ~~except intangible property;~~ to be levied and collected as now provided by law for

the assessment and collection of taxes, for the purpose of creating a fund for providing food, shelter, fuel, wearing apparel, medical or surgical aid, or ~~in bearing~~ funeral expenses for persons who served in the armed forces of the United States during a period of war, as defined in section 80-401.01, or during a period of actual hostilities in any war or conflict in which the United States Government was engaged prior to April 6, 1917, and who are in need of such aid and have legal residence in the State of Nebraska for a period of not less than one year and in the county in which application is made for a period of not less than six months, and for husbands and wives, surviving spouse, and minor children under eighteen years of age of such veterans, and ~~in cases where~~ when an eligible veteran or surviving spouse passes away leaving no next of kin eligible to apply for payment of expenses of last illness and burial, this fund may be used by the county service committee in paying such expenses.

Sec. 171. 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 upon the actual taxable 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 or city streets 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 necessary road, street, and bridge purposes.

Sec. 172. That section 77-1613.01, Revised Statutes Supplement, 1991, be amended to read as follows:

77-1613.01. The county official who prepares the tax list of each county shall certify to the Tax Commissioner, on or before December 1 of each year, the total taxable valuation, the respective levies, the total amount of all general taxes, county, municipal, school, and local, and, for statistical purposes, any other information deemed necessary by the Tax Commissioner for the current year on forms prescribed and furnished by the Tax Commissioner. For tax year 1991, total taxable valuation shall include the value of personal property which was immediately prior to June

11, 1991, subject to tax for tax year 1991 but which is exempt from tax solely because of the changes made to section 77-202 by Laws 1991, LB 829.

Sec. 173. That section 77-1627, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1627. The county boards of the various counties in this state may, at their option, levy an annual tax of not to exceed three and five-tenths cents on each one hundred dollars upon the actual taxable value of all the taxable property in such county, ~~except intangible property~~, for the relief of unemployed and indigent persons.

Sec. 174. That section 77-1734.01, Revised Statutes Supplement, 1991, be amended to read as follows:

77-1734.01. (1) In case of payment made of any property taxes or any payments in lieu of taxes with respect to property as a result of a clerical error or honest mistake or misunderstanding, of which the taxpayer had no notice, on the part of a county or other political subdivision of the state or any taxpayer, the county treasurer to whom the tax was paid may refund or credit that portion of the tax paid as a result of the clerical error or honest mistake or misunderstanding. Before the refund or credit may be made, the county treasurer shall receive verification from the county assessor or other taxing official that such error or mistake was made, and the claim for refund or credit shall be submitted to the county board. The county board shall pass upon the claim as any other claim made against the county. The refund shall be made in the manner prescribed in section 77-1736.06. The claim for a refund or credit pursuant to this section shall be made in writing to the county treasurer to whom the tax was paid within two years from the date the tax was due. The ordering of a refund or credit by the county board pursuant to this section shall not have a dispositional effect on any similar claim for refund or credit made by another taxpayer. This section may not be used to challenge the valuation of property, the equalization of property, or the constitutionality of a tax.

(2) A taxpayer who paid taxes upon personal property for tax year 1992 as a result of the acceleration of the due date pursuant to section 77-1214 shall be eligible to claim a refund or credit of any taxes paid which are in excess of the amount which subsequently would have been due for tax year 1992. The claim for a refund or credit pursuant to this subsection

shall be made in writing to the county treasurer to whom the tax was paid within two years from the date the tax was due. Before the refund or credit may be made, the county treasurer shall receive verification from the county assessor that the taxpayer is entitled to the refund or credit, and the claim shall be submitted to the county board. The county board shall pass upon the claim as any other claim made against the county. The refund or credit shall be made in the manner prescribed in section 77-1736.06.

Sec. 175. That section 77-2716.02, Revised Statutes Supplement, 1991, be amended to read as follows:

77-2716.02. (1) For tax year 1991, there is hereby imposed on all taxpayers, in addition to the tax imposed by sections 77-2714 to 77-27,123, a surcharge of two percent of all depreciation deducted by a person subject to the Nebraska Revenue Act of 1967. The surcharge imposed by this section shall be reported on a form prescribed by the Department of Revenue and shall be due and payable at the time the income tax return required by sections 77-2714 to 77-27,123 is due. No credits against the payment of any tax shall be allowed as a credit against the surcharge imposed by this section.

(2) For purposes of this section, depreciation shall mean any deduction for cost recovery allowable under section 167, 168, 169, or 179 of the Internal Revenue Code of 1986, as amended, on tangible property used in a trade or business or tangible property held for the production of income, other than motor vehicles, semitrailers, trailers, and truck-tractors required to be registered under sections 60-301 to 60-347, except that for a financial institution subject to the tax imposed by section 77-3802, depreciation shall mean any reduction in net financial income for cost recovery on tangible property used in a trade or business or tangible property held for the production of income, other than motor vehicles, semitrailers, trailers, and truck-tractors required to be registered under sections 60-301 to 60-347, that is comparable to amounts allowable under section 167, 168, 169, or 179 of the Internal Revenue Code of 1986, as amended.

(3) The following special rules shall be used in calculating the surcharge on depreciation:

(a) Each beneficiary shall include in his or her depreciation for purposes of computing the surcharge his or her proportionate share of the estate's or trust's depreciation;

(b) Each partner shall include in his or her depreciation for purposes of computing the surcharge his or her proportionate share of the partnership's depreciation;

(c) Each shareholder in a small business corporation shall include in his or her depreciation for purposes of computing the surcharge his or her proportionate share of the corporation's depreciation from the conduct of a business, trade, profession, or occupation within this state determined under subsection (2) of section 77-2734.01;

(d) For a corporate taxpayer that is subject to tax in another state, the surcharge shall be based on the depreciation connected with the taxpayer's operations in this state as determined through the use of the property factor contained in section 77-2734.12; and

(e) For a financial institution subject to the tax imposed by section 77-3802, the surcharge shall be based on the depreciation connected with the financial institution's operation in this state as determined through the use of the property factor contained in section 77-2734.12.

(4) For purposes of administering the surcharge imposed pursuant to this section, statutory provisions relating to the income tax shall apply, including provisions relating to interest, penalties, and estimated payments, except that the department shall not assess any penalty for underpayment of estimated income tax on individual taxpayers, estates, or trusts based upon the surcharge imposed by this section.

(5) In addition to the surcharge imposed by subsection (1) of this section, there is hereby imposed a surcharge of two percent of all depreciation of railroad operating property as described in section 77-602, the property of public service entities as defined in section 77-801.01, and the property of air carriers as defined in section 77-1244. The surcharge imposed by this subsection shall be levied and collected in the same manner as the surcharge imposed by subsection (1) of this section.

(6) The department shall adopt and promulgate rules and regulations to carry out this section.

Sec. 176. That section 77-2734.03, Reissue Revised Statutes of Nebraska, 1943, as amended by section 184, Legislative Bill 1063, Ninety-second Legislature, Second Session, 1992, be amended to read as follows:

77-2734.03. (1) Any (a) insurer paying a tax

on premiums and assessments pursuant to section 77-908 or 81-523, (b) electric cooperative organized under the Joint Public Power Authority Act, or (c) credit union shall be credited, in the computation of the tax due under the Nebraska Revenue Act of 1967, with the amount paid during the taxable year as taxes on such premiums and assessments and taxes in lieu of intangible tax.

(2) There shall be allowed to corporate taxpayers a credit for nonhighway use motor vehicle fuels as provided in section 66-4,124.

(3) There shall be allowed to corporate taxpayers a renewable energy source systems credit or a builder's credit as provided in sections 66-1048 and 66-1050.

(4) There shall be allowed to corporate taxpayers a tax credit for contributions to community betterment programs as provided in the Community Development Assistance Act.

Sec. 177. That section 77-3438, Revised Statutes Supplement, 1991, as amended by section 191, Legislative Bill 1063, Ninety-second Legislature, Second Session, 1992, be amended to read as follows:

77-3438. (1) Except as provided in sections 77-3438.01, 77-3439, and 77-3440, no governing body shall adopt a budget statement pursuant to section 13-506 or pursuant to the charter or ordinance of a city with a home rule charter in which the anticipated aggregate receipts from property taxes for any fiscal year exceed the anticipated aggregate receipts from property taxes for the prior fiscal year or, for a governing body which budgeted no revenue to be received from the levy of taxes on real and personal property in such year, the most recent fiscal year prior to such year for which the governing body did budget to receive property taxes.

(2) A governing body may increase property taxes by a specific dollar amount greater than that permitted by subsection (1) of this section if a final order of a court from which no appeal is taken requires reimbursement by the governing body of property taxes to a taxpayer. Such increase shall not exceed the amount of the reimbursement.

(3) A county board may increase property taxes by a specific dollar amount greater than that permitted by subsection (1) of this section not to exceed the dollar amount of reduction in state aid to the county resulting from the changes made to section 77-27,136 by this legislative bill.

(4) For political subdivisions that have

annexed property or have consolidated after December 15, 1989, or for a new educational service unit organized pursuant to section 79-2202.06 or an existing educational service unit, which new or existing unit has added or received a school district or portion thereof, the anticipated aggregate receipts from property taxes shall be computed based on the combined aggregate property taxes of each subdivision in the fiscal year immediately preceding consolidation, annexation, or addition. The estimated amount of property taxes for the immediately preceding fiscal year from the annexed, added, or consolidated property to be added to the property taxes of the political subdivision shall be computed by multiplying the property tax levy of the political subdivision for the immediately preceding fiscal year by the taxable valuation of the annexed, added, or consolidated property for the immediately preceding fiscal year.

Sec. 178. That section 79-408.02, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

79-408.02. When a district is reduced in size by the purchase or appropriation of land by the United States for any defense, flood control, irrigation, or war project, so that such remaining part ~~shall~~ (1) ~~contain~~ contains less than four sections of land, and fewer than twenty persons or (2) have an actual has a taxable value that places it in the lower twelve percent of the school districts of the same class in the county, it shall be the duty of the county superintendent to attach such remainder to an adjoining district or districts.

Sec. 179. That section 79-408.03, Revised Statutes Supplement, 1990, be amended to read as follows:

79-408.03. Whenever (1) a school district suffers a reduction in the ~~actual taxable~~ valuation of the real property within the district by reason of the purchase or appropriation by the United States or any instrumentality of the United States of land therein for any defense, flood control, irrigation, or war project, and (2) the number of children who are five through twenty years of age residing in the district are increased by reason of the use by the United States of the land so purchased or appropriated for the above-mentioned such purposes, and (3) such increase in the number of pupils who will be eligible to attend school in the district does or will require a levy of taxes for general school purposes in excess of the

average levy for general school purposes of school districts of the same class in the county, then the county superintendent shall change the boundaries of the existing district as to exclude therefrom all land purchased and appropriated by the United States and all land which by reason of its use or ownership is exempt from state taxation under the Constitution and statutes of the United States. When the United States, by the appropriate officer, does not accept or has not accepted exclusive jurisdiction over land so excluded, then the county superintendent shall form a new school district embracing land thus excluded.

Sec. 180. That section 79-415, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

79-415. All money on hand and arising from the sale of schoolhouse and site, and all other funds of the divided districts, shall be divided among the several districts created in whole or part from the divided districts as nearly as practicable in proportion to the ~~actual~~ taxable valuation of the taxable property attached to the districts formed in whole or in part by such division.

Sec. 181. That section 79-417, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

79-417. When a district is reduced in size by the purchase or appropriation of land by the United States for any defense, flood control, irrigation, or war project, the district to which such remaining part is attached shall receive a pro rata share of all funds, based upon the ratio of ~~actual~~ taxable valuation of the remaining part to the total taxable valuation of the former district as determined at the last current valuation.

Sec. 182. That section 79-420, Revised Statutes Supplement, 1990, be amended to read as follows:

79-420. When, for a period of one school term, a school district (1) has less than three legal voters residing therein or (2) either fails to maintain a public elementary school within the district in which are enrolled and in regular attendance for at least one thousand thirty-two hours one or more pupils of school age residing in the district, other than option students as defined in section 79-3402, or does not contract for the tuition and transportation of pupils of such district with another district or districts and have pupils attending school regularly for at least one

thousand thirty-two hours under such contract or contracts, it shall be the duty of the county superintendent of the county in which such district lies to dissolve such district and attach the territory of such district to one or more neighboring school districts, except that before dissolving a district under this section, the county superintendent shall fix a time for a hearing and shall notify each legal resident of the district at least fifteen days before such hearing. When the dissolution will create extreme hardships on the pupils of the district affected, the State Board of Education may, on application by the school board or board of education of the district and the recommendation of the county superintendent of the county in which the district is located, annually waive the requirements of this section. Notification shall be by mail or by publication in a newspaper of general circulation in the area.

If the county superintendent finds that the district is required by this section to be dissolved, he or she shall enter an order dissolving the district and attach the territory of such district to one or more neighboring school districts. Dissolutions involving the transfer of territory across county lines shall be acted upon jointly by the county superintendents of the counties concerned. Appeals from the action of the county superintendent may be made to the district court of the county of the official concerned. The county superintendent shall distribute the assets of the closed district among the other district or districts to which the property has been attached in proportion to the ~~actual~~ taxable valuation of the property attached to such district or districts.

Sec. 183. That section 79-422, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

79-422. Whenever it ~~shall be~~ is deemed necessary (1) to erect a schoolhouse or school building; or an addition or additions and improvements to any existing schoolhouse; or (2) to purchase equipment for such schoolhouse or school buildings, in any school district in this state, the school board or board of education may; and, upon petition of not less than one-fourth of the legal voters of ~~said~~ the school district, shall; submit to the people of ~~said~~ the school district at the next general election or special election a proposition to vote a special annual tax for that purpose of not to exceed seventeen and five-tenths cents on each one hundred dollars upon the ~~actual~~

taxable value of all the taxable property in such district, ~~except intangible property~~, for a term of not to exceed ten years. Such special tax may be voted at any annual or special meeting of the district by fifty-five percent of the legal voters attending such meeting.

Sec. 184. That section 79-433, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

79-433. It shall be the duty of the county clerk of any county in which a fractional part of a joint school district is located, on or before July 15 of each year, to certify the ~~actual~~ taxable valuation of all taxable property of such fractional part of the joint district to the clerk of the county in which the schoolhouse of ~~said~~ the school district is located.

Sec. 185. That section 79-436, Revised Statutes Supplement, 1991, be amended to read as follows:

79-436. Upon receipt of the proper certificate, the county board of equalization shall levy on the ~~actual~~ taxable value of all the taxable property in the county a sufficient tax to pay the nonresident high school tuition as certified by the county superintendent, except that the board shall exclude from the levy the ~~actual~~ taxable value of all of the taxable property of any district in which is maintained an approved four-year high school and one-half of the ~~actual~~ taxable value of all the taxable property of any district in which is maintained an approved two-year high school. If a county board of equalization fails to make such levy, the county superintendent of each county shall make a suitable levy within five days after the county board has adjourned and shall certify the same to the county assessor who shall enter such levy upon the tax rolls.

Sec. 186. That section 79-437.03, Revised Statutes Supplement, 1991, be amended to read as follows:

79-437.03. The county superintendent and county treasurer in each county maintaining a nonresident high school tuition fund created pursuant to section 79-437, which is repealed effective July 1, 1993, shall maintain an account to receive delinquent tax collections for the nonresident high school tuition levy, proceeds from the Tax Equity and Educational Opportunities Support Act and the Special Education Act, and any other funds legally due the nonresident high school tuition fund and to distribute the balance in

such account periodically to school districts in the following order of priority:

(1) Class II, III, IV, V, and VI districts which have not received full payment of nonresident high school tuition charges certified pursuant to sections 79-4,102 to 79-4,104 until each has received full payment; and

(2) Class I districts which affiliate pursuant to section 79-402.13 or become part of a Class VI district and any Class II, III, IV, or V district with which a Class I district merges or forms a new Class II, III, IV, or V district.

The distribution shall be made to such districts in payments as nearly as practicable in the proportion that the ~~actual~~ taxable valuation of taxable property of each such Class I district bears to the total taxable valuation of all Class I districts comprising the nonresident high school tuition fund.

Sec. 187. That section 79-480, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

79-480. The county superintendent shall notify the county clerk of the transfer. The county clerk shall, within fifteen days from the receipt of the notice of transfer unless it ~~be~~ is recalled at the request of the parent or guardian of such children in the meantime, place the school taxes, except for the payment of special levies for building purposes or existing bonds or interest on the same, of the parents or guardians and of the real estate property on which they reside, not exceeding a quarter section of land for the year next ensuing, in the adjoining district instead of in the district of their residence. Such school taxation shall be based upon the levy for school purposes in the adjoining district, and the ~~actual~~ taxable valuation of the property of such parents or guardians and the real estate property as determined by the proper officers. The taxes shall be collected as provided by law for the other taxes.

Sec. 188. That section 79-533, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

79-533. (1) Whenever a city of the second class, a village, or a ward thereof, is consolidated according to law with a city of the primary or metropolitan city class, the territory so consolidated with the city of the primary or metropolitan city class shall, ipso facto, become annexed to and merged into the school district of such city and become a part thereof.

and all school property therein located shall become the property of such district. Thereupon all laws, rules, and regulations governing the school district and schools of such city of the primary or metropolitan class shall apply to the district and schools within the territory thus annexed to it. The school district into which the others in whole or in part are merged shall succeed to all the property, contracts, and obligations of each and all of the school districts so merged into it, in whole or in part, and shall assume all of their valid contracts and obligations.

(2) ~~Should~~ If one or more wards, but less than all, of a city of the second class or of a village, become consolidated with such city, the school district into which such territory is merged shall assume such portion of all valid contracts and obligations of the school district of which such territory theretofore was a part as the ~~actual~~ taxable valuation of all the property of the territory thus merged with the school district of such city of the primary or metropolitan class bears to the total ~~actual~~ taxable valuation of all the property within the school district from which such territory has been detached.

(3) ~~Where~~ If the school district boundaries of a ~~metropolitan city~~ school district of a city of the metropolitan class extend outside of the ~~metropolitan~~ city, such part of the school district shall have its tax levy extended upon the county tax list, in the manner provided for in other school districts of the county, outside of the school district of such city. Such taxes shall be paid to the county treasurer at the same time that other school district taxes are paid.

Sec. 189. That section 79-536, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

79-536. Each school district created by merger with other districts shall provide for the payment of debts created by school districts, or other school organizations, superseded by the merged district, when such debts ~~shall~~ have been incurred in the erection of schoolhouses or for other school purposes. If any portion of such debt ~~shall be~~ is in the form of bonds, if issued for a valuable consideration, the holder or holders thereof, upon surrendering the same to the board of education, shall have the right to demand, and it shall be the duty of the board, in the name of the merged district, to cause to be issued, other bonds of like amount and of like tenor and effect as to payment of principal and interest as the bonds surrendered.

This provision shall also apply to cases where when only a part of a district is embraced within the merged district; whenever the fractional part ~~shall become~~ becomes a part of the merged district, The merged district; ~~PROVIDED, the latter shall assume and pay only such proportion of debt of divided districts as the actual taxable valuation of the part taken therefrom shall bear to the actual bears to the taxable valuation of the whole district.~~

Sec. 190. That section 79-547.04, Revised Statutes Supplement, 1991, be amended to read as follows:

79-547.04. The board of education of any Class II, III, IV, V, or VI school district may establish a special fund for the purposes of acquiring sites for school buildings or teacherages, purchasing existing buildings for use as school buildings or teacherages, including the sites upon which such buildings are located, and the erection, alteration, equipping, and furnishing of school buildings or teacherages and additions to school buildings for elementary and high school grades and for no other purpose. Such fund shall be established from the proceeds of an annual levy, to be determined by the board of education, of not to exceed fourteen cents on each one hundred dollars upon the actual taxable value of all taxable property in the district which shall be in addition to any other taxes authorized to be levied for school purposes. Such tax shall be levied and collected as are other taxes for school purposes.

Sec. 191. That section 79-609, Revised Statutes Supplement, 1991, be amended to read as follows:

79-609. The amount of special tax levied under sections 79-607 to 79-610 shall not exceed seventeen and five-tenths cents on each one hundred dollars upon the actual taxable value of all the taxable property in the school district above the amount allowed by law for general school purposes, and the total amount voted for the period of years shall not exceed five percent of the actual taxable valuation of the school district.

Sec. 192. That section 79-1007.02, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

79-1007.02. There shall be established for the general operation of the schools such fund as will result from an annual levy of such rate of tax upon the actual taxable value of all the taxable property in such

school district, ~~except intangible property~~, as the board of education shall ~~determine~~ determines to be necessary for such purpose. A further fund resulting from an annual amount of tax to be determined by the board of education of not to exceed fourteen cents on each one hundred dollars upon the ~~actual~~ taxable value of all the taxable property in the district, ~~except intangible property~~, ~~is~~ shall be established for the purpose of acquiring sites of school buildings and the erection, alteration, equipping, and furnishing of school buildings and additions to school buildings, and such tax levy shall be used for no other purposes. There shall be established a further fund resulting from an annual amount of tax to be determined by the board of education to pay interest on and retiring, funding, or servicing of bonded indebtedness of the district.

Sec. 193. That section 79-1052, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

79-1052. The trustees shall annually estimate the total amount of annuities and refunds to be paid retired members during the ensuing fiscal year on account of prior service. They shall timely submit to the board of education, the estimated amount required to cover such liabilities, taking into account any accumulated excesses or deficiencies on account of variations between estimated and actual payments for past service credits. Upon the recommendation of the trustees, the board of education shall certify to the county clerk, before the county board of equalization ~~shall make~~ makes its levy in each year, the rate of tax upon the ~~actual~~ taxable value of all the taxable property in such district, ~~except intangible property~~, which it deems necessary to be levied to provide for such prior service annuities less the amount of such credits, and refunds on account of prior service. It shall be the duty of the county board of equalization to make the levy demanded by the board of education in the same manner as other taxes are levied and collected. Such special levy shall not in any one year exceed seven cents on each one hundred dollars upon the ~~actual~~ taxable value of all the taxable property in such district, ~~except intangible property~~. The proceeds of such special tax levy shall be in addition to the aggregate school tax certified by the board of education for all other school purposes.

Sec. 194. That section 79-1435.03, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

79-1435.03. In order to finance each school district's participation in the interdistrict school agreement pursuant to sections 79-1435.01 to 79-1435.03, a school district may levy a tax, in addition to any tax levy for general or other school purposes, not to exceed ten cents on each one hundred dollars upon the ~~actual~~ taxable value of all the taxable property in the district. The tax shall be levied, paid, and collected in the same manner as other school district taxes. Such additional tax levy shall be used only for payment by the school district of the costs it incurs as a result of its participation in the interdistrict agreement.

Sec. 195. That section 79-2302, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

79-2302. One or more associate districts may combine with a parent district for the formation of a federation of school districts when the resulting federation would have initially not less than seventy-five pupils in each grade from seven to twelve and a minimum ~~actual~~ taxable valuation for purposes of taxation of fifty-seven million two hundred thousand dollars.

Sec. 196. That section 79-2313, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

79-2313. The budget procedures of the parent district shall be modified such that two budgets and the necessary financial records related to each budget shall be prepared and maintained. The first budget shall provide for all costs related to the educational program for all grades through grade six and shall be submitted for approval to the board of education of the parent district. The resulting tax levy shall be certified to the county treasurer for collection in the manner provided by law for certification and collection of taxes for the parent district. The second budget shall provide for all costs related to the educational programs for all grades seven to twelve. In preparing such budget, there may be included depreciation at not to exceed three percent per year on facilities furnished solely by the parent district for federation purposes. Such budget shall be submitted for approval to the board of education of the federation of school districts. The funds required by such budget shall be raised by a tax levy on all taxable property ~~except intangible property~~ within the federation, which levy shall be uniform throughout the federation. Such levy shall be certified to the county treasurer or treasurers for collection in

the manner provided by law for certification and collection of taxes for the parent district. The proceeds of such tax shall be deposited in the treasury of the county in which the parent district is located, and shall be there maintained as a separate fund which shall be disbursed solely on proper vouchers of the special board of education.

Sec. 197. That section 79-2650, Revised Statutes Supplement, 1990, be amended to read as follows:

79-2650. (1) On or before September 1 of each year, the board may certify to the county board of equalization of each county within the area a tax levy of not to exceed nine cents on each one hundred dollars on the ~~actual~~ taxable valuation of all property within the area, uniform throughout such area, for the purpose of supporting operating expenditures of the community college area.

(2) In addition to the levy provided in subsection (1) of this section, the board may also certify to the county board of equalization of each county within the area a tax levy of not to exceed one and eight-tenths cents on each one hundred dollars on the ~~actual~~ taxable valuation of all property within the area, uniform throughout such area, for the purpose of establishing a capital improvement fund and bond sinking fund as provided in section 79-2648.

(3) Except as provided by subsection (4) of this section, the levy provided in subsection (1) of this section shall not exceed nine cents on each one hundred dollars on the ~~actual~~ taxable valuation of all property within the area without prior approval by a majority vote of the qualified electors of the area voting in an election called for such purpose pursuant to section 79-2650.03.

(4) The tax levy limit provided in subsection (1) of this section may be exceeded by a seventy-five percent vote of the area board of any area. The tax levy increase permitted under this subsection shall not exceed and shall be the lesser of an additional two and one-half cents on each one hundred dollars of the ~~actual~~ taxable valuation of all property within the area or an amount sufficient to fund the local tax receipt portion of the total budget increase permitted under any budget increase limitation which is imposed by law and which is applicable to such area. The changes made to this subsection by Laws 1990, LB 1050, are expressly intended to apply to all litigation concerning any vote taken pursuant to this subsection prior to July 10, 1990,

including all litigation pending on such date.

(5) The levy provided by subsection (2) of this section may be exceeded by that amount necessary to retire the general obligation bonds assumed by the area or issued pursuant to section 79-2648 according to the terms of such bonds.

(6) 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.

Sec. 198. That section 79-3809, Revised Statutes Supplement, 1991, be amended to read as follows:

79-3809. Commencing in 1994, on or before March 1 of each year the Department of Revenue shall compute and certify to the State Department of Education the adjusted valuation, by county, of each district for the second preceding tax year by application of an adjustment factor for each class of property in each such district so that the valuation of property for each district, for purposes of determining state aid pursuant to the Tax Equity and Educational Opportunities Support Act, shall reflect as nearly as possible ~~actual~~ taxable value as required by law and the Constitution of Nebraska. Establishment of the adjustment factors shall be based on the best available assessment practices.

Sec. 199. That section 80-102, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

80-102. (1) The county veterans service committee shall meet at least once each year, or on call of the ~~chairman~~ chairperson or of any three members of the committee. It shall determine the amount considered necessary for providing the food, aid, expenses, and other necessary items set forth in section 77-1605 for the persons entitled to the same under the ~~provisions of~~ said such section. The county veterans service committee shall certify the amount so determined to the county board.

(2) The county board of each county shall annually make such levy or levies as shall be necessary to raise the required aid fund referred to in subsection (1) of this section, not exceeding one cent on each one hundred dollars upon the ~~actual~~ taxable value of all the taxable property of such county, ~~except intangible property.~~ Any unexpended balance of ~~said the~~ aid fund at the end of any fiscal year shall remain in ~~said the~~ the fund, without reappropriation, for future use. The

committee or a majority thereof shall fix the amount to be paid to each claimant and promptly disburse the same to or for the benefit of ~~said the~~ claimant. The county clerk shall issue ~~his~~ a warrant to the committee or to the county veterans service officer, as directed by the committee, upon the county treasurer, for such amount as the committee shall from time to time request. The committee shall, at the end of each year, make a detailed report of its transactions to the county board. Such reports shall be accompanied with vouchers for all money disbursed.

Sec. 200. That section 86-402, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

86-402. For the purpose of establishing ~~such~~ a county telephone system pursuant to ~~sections 86-401 to 86-412~~, the county board is empowered and authorized to cause a tax of not more than one and four-tenths cents on each one hundred dollars upon the ~~actual taxable~~ value of all the taxable property in such county, ~~except intangible property~~, to be levied and collected for the purpose of establishing or assisting in establishing a public telephone system for any county within this state. ~~The~~ ; ~~PROVIDED~~, the county board shall submit the question of such levy to the electors at a general or special election when a petition is filed with the clerk of ~~said the~~ board, signed by at least ten percent of the electors of the county. If such proposal submitted at such election is carried by a majority of all the votes cast at ~~said the~~ election, the board shall make the levy set forth in this section.

Sec. 201. That section 86-403, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

86-403. When the amount of revenue which ~~such~~ a tax ~~under section 86-402~~ would produce in any one year ~~shall be is~~ insufficient to establish ~~such a~~ public telephone system, the county board of any county shall, upon petition of ten percent of the electors of the county praying therefor, issue the bonds of ~~said the~~ county to an amount not to exceed one-half of one percent of the ~~actual taxable~~ valuation of ~~said the~~ county, bearing not to exceed six percent interest and payable in not to exceed twenty years, but with an option on the part of the county that same may be paid at any time within five years from date. ~~Before the bonds are~~ ; ~~PROVIDED~~, ~~HOWEVER~~, ~~before such bonds shall~~ be issued, the question of issuing the same shall be submitted to a vote of the electors of ~~said the~~ county

at a general or special election, and be authorized by a majority vote of the electors voting at such election. Such bond issue and all matters concerned therewith shall be governed in all respects, except where when in conflict with this section, by the provisions of law for the issuance of bonds by counties for the purpose of internal improvement, and when so issued shall be deemed regular and valid in all respects. When such bonds are so issued, the said boards shall provide for the levy and collection of a tax annually, sufficient to pay the interest thereon, and for a tax to provide a sinking fund for the payment of said the bonds as they mature.

Sec. 202. Upon the transfer of any motor vehicle or cabin trailer which is inventory of a motor vehicle dealer, the dealer shall be given a credit or refund of any property tax, ad valorem tax, or fee paid or payable by the dealer for the motor vehicle or cabin trailer for the number of months remaining in the year from the date of transfer. The dealer may claim the credit or refund until July 30 of the year following the transfer of the motor vehicle or cabin trailer.

The claim shall be filed with the county assessor on a form prescribed by the Auditor of Public Accounts. Each claim shall be accompanied by documentation that the vehicle or cabin trailer for which the dealer is claiming a credit or refund was included in the listing of taxable tangible personal property held or owned by the dealer as required by section 94, Legislative Bill 1063, Ninety-second Legislature, Second Session, 1992, and sections 77-1201 and 77-1229.

The county assessor shall certify to the county treasurer the amount of the credit or refund and the taxing unit where the motor vehicle or cabin trailer was located at the time of assessment of the tax or fee. If the dealer has paid the tax or fee on the motor vehicle or cabin trailer, the county treasurer shall pay the refund to the dealer from the undistributed motor vehicle or cabin trailer taxes or fees of the taxing unit where the money was originally distributed, but no refund of less than two dollars shall be paid. If the dealer has not yet paid all of the tax or fee, a credit shall be given.

Sec. 203. That section 42, Legislative Bill 1063, Ninety-second Legislature, Second Session, 1992, be amended to read as follows:

Sec. 42. (1) Commencing Except as otherwise provided in this section, commencing April 1, 1992, there shall be imposed a fee of four dollars per ton

upon the gross tonnage of all sales, use, or other consumption in this state of commercial fertilizers, ~~and soil conditioners.~~ The fee shall be paid by the purchaser of the commercial fertilizer. Any commercial fertilizer subject to the sales and use tax pursuant to the Nebraska Revenue Act of 1967 shall be exempt from the fee imposed by this section. ~~or soil conditioner.~~ For purposes of this section, the definitions found in section 81-2,162.02 shall apply.

(2) The fee imposed by this section shall be collected by the seller and remitted to the Department of Revenue for credit to the General Fund, ~~and shall be due monthly,~~ based on the gross tonnage of commercial fertilizers ~~and soil conditioners~~ sold during the preceding ~~month~~ period. Payment of the fee shall be accompanied by a report setting forth the gross tonnage of commercial fertilizers ~~and soil conditioners~~ sold by the seller, ~~during the preceding month.~~ The report shall be on a form prescribed by the Department of Revenue and shall include such other information as the Tax Commissioner deems necessary. The provisions of the Nebraska Revenue Act of 1967 applicable to sales and use taxes shall apply to imposition of the fee.

(3) For purposes of this section, gross tonnage shall not include water and other carriers added by the retail seller of the fertilizer and shall not include sales of packages of fertilizers containing ten pounds or less.

(4) The Tax Commissioner shall adopt and promulgate rules and regulations to carry out this section.

Sec. 204. That section 48, Legislative Bill 1063, Ninety-second Legislature, Second Session, 1992, be amended to read as follows:

Sec. 48. Depreciable tangible personal property shall mean tangible personal property ~~which is purchased,~~ which is used in a trade or business or used for the production of income, and which has a determinable life of longer than one year.

Sec. 205. For purposes of sections 65 to 76, Legislative Bill 1063, Ninety-second Legislature, Second Session, 1992, car line company shall mean any person, other than a person operating a railroad, owning or operating any railroad cars through, in, or into the State of Nebraska.

Sec. 206. That section 65, Legislative Bill 1063, Ninety-second Legislature, Second Session, 1992, be amended to read as follows:

Sec. 65. The president or other chief officer

of every car company, mercantile or other company, firm, corporation, or individual, and every firm, corporation, or individual owning or operating any flanged wheeled equipment through, in, or into the State of Nebraska or owner of every car line company shall, on or before June 1 for 1992 and on or before April 15 for all other years, furnish to the Tax Commissioner a true, full, and accurate statement, verified by the affidavit of the officer or person making it, showing (1) the aggregate number of miles made by each class of their cars flanged wheeled equipment on the several lines of railroad in this state during the preceding year ending December 31, (2) the aggregate number of miles made by each class of their cars flanged wheeled equipment on all railroad lines during the preceding year ending December 31, (3) the total number of each type of their cars, flanged wheeled equipment of each class owned by the company, individual, or firm, and (4) the taxable value of their cars, and (5) the number of their cars required to make the total mileage in this state. the flanged wheeled equipment owned by the company, individual, or firm. The method of allocation shall be determined by the Tax Commissioner. For good cause shown, the Tax Commissioner may allow an extension of time in which to file such statement.

Sec. 207. That section 66, Legislative Bill 1063, Ninety-second Legislature, Second Session, 1992, be amended to read as follows:

Sec. 66. The president or other chief officer of every railroad company which has lines running through, in, or into this state shall, on or before June 1 for 1992 and on or before April 15 for all other years, furnish to the Tax Commissioner a statement, verified by the affidavit of the officer or person making the statement, showing the total number of miles traveled by each class of cars flanged wheeled equipment of every such car line company, mercantile or other company, firm, corporation, or individual on their lines, branches, sidings, spurs, and warehouse tracks in this state during the preceding year ending December 31. For good cause shown, the Tax Commissioner may allow an extension of time in which to file such statement.

Sec. 208. That section 67, Legislative Bill 1063, Ninety-second Legislature, Second Session, 1992, be amended to read as follows:

Sec. 67. The Tax Commissioner shall ascertain from the statements made under sections 65 and 66 of this act, or from any other information available, the number of flanged wheeled equipment cars of each class

required to make the total mileage in this state of the ~~fringed wheeled equipment of each car line company, mercantile or other company, firm, corporation, or individual~~ within the period of one year. The Tax Commissioner shall ascertain and fix the value upon each particular class of ~~fringed wheeled equipment cars~~ which as nearly as possible shall be the taxable value of such ~~fringed wheeled equipment cars~~, and the number so ascertained shall be assessed to the respective car line company. The method of allocation shall be determined by the Tax Commissioner. ~~7 mercantile or other company, firm, corporation, or individual.~~ For the purpose of making the assessment, the Tax Commissioner may base the assessment upon the statements of the railroad companies.

Sec. 209. That section 68, Legislative Bill 1063, Ninety-second Legislature, Second Session, 1992, be amended to read as follows:

Sec. 68. (1) For each day's failure to furnish the statement required by section 65 or 66 of this act or for each day's failure to furnish the information as required on the statement, the company, ~~firm, corporation, or individual~~ may be assessed a penalty in the amount of one hundred dollars, except that the penalty shall not exceed ten thousand dollars. Such penalty shall be collected by the Tax Commissioner. The Tax Commissioner may waive all or part of the penalty provided in this section.

(2) In determining the number of such ~~fringed wheeled equipment cars~~, the Tax Commissioner, insofar as may be practicable, shall harmonize the statements of the railroad companies, and car line companies, ~~7 mercantile or other companies, firms, corporations, or individuals.~~ Such assessment shall be included in the records of the Tax Commissioner.

Sec. 210. That section 69, Legislative Bill 1063, Ninety-second Legislature, Second Session, 1992, be amended to read as follows:

Sec. 69. The Tax Commissioner shall each year establish a tax rate for purposes of taxation against the taxable value as provided in sections 67 and 68 of this act at a rate which shall be equal to the total property taxes levied in the state divided by the total taxable value of all taxable property in the state for the current tax year. When such tax rate has been determined, the Tax Commissioner shall send to each ~~owner or operator of car line property company~~ a statement showing the taxable value, the tax rate, and the amount of the tax and a statement that such tax is

due and payable to the Tax Commissioner on December 31 next following the levy thereof. The Tax Commissioner shall remit the tax collected, less a three-percent collection fee, to the State Treasurer for distribution among the taxing subdivisions in the manner prescribed for distribution of railroad value pursuant to section 77-604. The collection fee shall be remitted to the State Treasurer for credit to the Tax Commissioner Revolving Fund.

Sec. 211. That section 71, Legislative Bill 1063, Ninety-second Legislature, Second Session, 1992, be amended to read as follows:

Sec. 71. The Tax Commissioner, on or before December 31 of each year, shall certify to the State Treasurer the names of the owners car line companies and the several amounts of taxes levied under section 69 of this act.

Sec. 212. That section 72, Legislative Bill 1063, Ninety-second Legislature, Second Session, 1992, be amended to read as follows:

Sec. 72. One-half of the taxes levied as provided in section 69 of this act shall become delinquent February 1, and the second half on July 1, next following the date the tax has become due and payable. All delinquent taxes shall bear interest at the rate specified in section 45-104.01, as such rate may from time to time be adjusted by the Legislature, from the date they become delinquent, and the interest shall be collected in the same manner as the tax on which the interest accrues. If such taxes and interest due thereon have not been paid on July 1 following the levy thereof, the Tax Commissioner shall collect the tax and interest by distress and sale of any property belonging to such delinquent owner car line company in the same manner as is required of county treasurers and county sheriffs in like cases.

Sec. 213. That section 73, Legislative Bill 1063, Ninety-second Legislature, Second Session, 1992, be amended to read as follows:

Sec. 73. Sections 74 to 76 of this act shall apply to car line companies, ~~mercantile or other companies, firms, corporations, or individuals~~ taxed under sections 65 to 76 of this act, and the procedure provided in sections 74 to 76 of this act for collection of such taxes shall be in addition to other procedures available for the collection of such taxes.

Sec. 214. That section 74, Legislative Bill 1063, Ninety-second Legislature, Second Session, 1992, be amended to read as follows:

Sec. 74. If any taxes and interest and penalties due on such taxes have not been paid on July 1 following the levy thereof, the total amount shall be a lien in favor of the State of Nebraska upon all money and credits belonging to the car line companies; mercantile or other companies; firms; corporations; or individuals until the liability therefor is satisfied or otherwise released or discharged. The Tax Commissioner or his or her designated agent may collect such total amount by issuing a distress warrant and making levy upon all money and credits belonging to such car line companies; firms; corporations; or individuals. Such lien shall be filed and enforced pursuant to the Uniform State Tax Lien Registration and Enforcement Act.

Sec. 215. That section 75, Legislative Bill 1063, Ninety-second Legislature, Second Session, 1992, be amended to read as follows:

Sec. 75. Any car line company; mercantile or other company; firm; corporation; or individual in possession of any money and credits upon which levy has been made shall, upon demand of the Tax Commissioner or his or her designated agent, surrender the same to the Tax Commissioner or his or her designated agent. If any such car line company; firm; corporation; or individual fails or refuses to surrender the money and credits in accordance with the requirements of this section, such car line company; firm; corporation; or individual shall be liable to the State of Nebraska in a sum equal to the value of the money and credits not so surrendered but not exceeding the amount of the taxes, interest, and penalties for the collection of which such levy has been made.

Sec. 216. That section 76, Legislative Bill 1063, Ninety-second Legislature, Second Session, 1992, be amended to read as follows:

Sec. 76. The money realized from any levy made pursuant to section 74 of this act shall be first applied by the Tax Commissioner toward payment of any costs incurred by virtue of such levy and next to the payment of such taxes, interest, and penalties. Any balance remaining shall then be paid over to the car line company; mercantile or other company; firm; corporation; or individual entitled thereto.

Sec. 217. The Department of Revenue shall gather, prepare, and study material which shall be used as a basis for developing tax policy changes. The material shall be directed toward providing results which would be useful to a concept of analyzing the impact of taxes on different economic sectors as defined

by the Standard Industrial Code in the state and the impact on those sectors of any policy changes in taxes. The study shall be updated to serve as a basis to review future proposed tax policy changes. The study shall include, but not be restricted to, the following:

(1) Compiling an accurate and dependable set of indicators that show the role each economic sector plays in Nebraska's economy and each sector's legal tax incidence by tax types. The purpose is to develop an appropriate share for each economic sector's responsibility for state and local taxes;

(2) The amount of taxes, fees, and other governmental costs imposed on each economic sector which amount shall include those taxes, fees, and other governmental costs imposed on individuals employed in industries in such sector; and

(3) If possible, an estimate of those state and local taxes, fees, and other governmental costs which are exported outside the state or offset by provisions of state and federal tax laws.

Sec. 218. The Department of Revenue and the Department of Labor shall cooperate and participate in the collection of data for the study. Other state agencies, including the University of Nebraska, shall assist in the study or the update as requested by the Department of Revenue and as any necessary funds are available. Any agency may contract with the Department of Revenue to provide such assistance. The Department of Revenue may also contract with an independent entity for the entity to conduct or assist in conducting such study or update. The department, other state agency, or independent entity preparing the material or study shall utilize and consider, along with other information, the results of any available study relating to the items listed in section 217 of this act and conducted or contracted for by the Legislature in the year prior to the operative date of this section.

A preliminary report of the initial study's models and initial findings shall be reported by the Department of Revenue to the chairpersons of the Appropriations Committee and Revenue Committee of the Legislature, the Clerk of the Legislature, and the Governor by December 1, 1992. The initial study shall be completed and the department shall report its findings to the same entities by December 1, 1993. The study shall be updated and the update shall be reported to the same entities (1) on December 1, 1994, and every four years thereafter or (2) more often if determined appropriate by the Tax Commissioner and if the data or

economic circumstances reported in the previous report have changed to such a degree as to vary the conclusions in the previous report or update.

Any models developed for the initial study or update shall be shared with the Legislative Fiscal Analyst. The Department of Revenue shall include in its budget request for every other biennium following the 1991-93 biennium sufficient appropriation authority to conduct or contract for the required update.

Sec. 219. (1) The Tax Commissioner in determining the taxable value of railroads and car lines shall determine the following ratios involving railroad and car line property and commercial and industrial property:

(a) The ratio of the taxable value of all commercial and industrial personal property in the state actually subjected to property tax divided by the market value of all commercial and industrial personal property in the state;

(b) The ratio of the taxable value of all commercial and industrial real property in the state actually subjected to property tax divided by the market value of all commercial and industrial real property in the state;

(c) The ratio of the taxable value of railroad personal property to the market value of railroad personal property. The numerator of the ratio shall be the taxable value of railroad personal property. The denominator of the ratio shall be the railroad system value allocated to Nebraska and multiplied by a factor representing the net book value of rail transportation personal property divided by the net book value of total rail transportation property;

(d) The ratio of the taxable value of railroad real property to the market value of railroad real property. The numerator of the ratio shall be the taxable value of railroad real property. The denominator of the ratio shall be the railroad system value allocated to Nebraska and multiplied by a factor representing the net book value of rail transportation real property divided by the net book value of total rail transportation property; and

(e) Similar calculations shall be made for car line taxable properties.

(2) If the ratio of the taxable value of railroad and car line personal or real property exceeds the ratio of the comparable taxable commercial and industrial property by more than five percent, the Tax Commissioner may adjust the value of such railroad and

car line property to the percentage of the comparable taxable commercial and industrial property pursuant to federal statute or Nebraska federal court decisions applicable thereto.

(3) For purposes of this section, commercial and industrial property shall mean all real and personal property which is devoted to commercial or industrial use other than rail transportation property and land used primarily for agricultural purposes.

Sec. 220. That Laws 1988, LB 940, section 18, as amended by Laws 1990, LB 259, section 34, and by Laws 1991, LB 511, section 89, be amended to read as follows:

Section 18. Section 19 of this act as amended by section 90, Legislative Bill 511, Ninety-second Legislature, First Session, 1991, and by section 221, Legislative Bill 719A, Ninety-second Legislature, Second Session, 1992, shall become operative on July 1, 1993. The other sections of this act shall become operative on their effective date.

Sec. 221. That Laws 1988, LB 940, section 19, as amended by Laws 1991, LB 511, section 90, be amended to read as follows:

Sec. 19. That sections 79-437, 79-495, 79-496, 79-499, 79-4,101, and 79-4,105, Reissue Revised Statutes of Nebraska, 1943, sections 79-436, 79-497, and 79-498, Reissue Revised Statutes of Nebraska, 1943, as amended by sections 25, 38, and 39, respectively, Legislative Bill 511, Ninety-second Legislature, First Session, 1991, and sections 79-4,102 to 79-4,104, Revised Statutes Supplement, 1990, as amended by sections 40 to 42, respectively, Legislative Bill 511, Ninety-second Legislature, First Session, 1991, and section 79-436, Revised Statutes Supplement, 1991, as amended by section 185, Legislative Bill 719A, Ninety-second Legislature, Second Session, 1992, are repealed.

Sec. 222. The Revisor of Statutes shall assign section 219 of this act to Chapter 77, article 6.

Sec. 223. Sections 135, 162, 177, and 228 of this act shall become operative three calendar months after the adjournment of this legislative session. Sections 175 and 227 of this act shall be operative for all taxable years beginning or deemed to begin on or after January 1, 1991, under the Internal Revenue Code of 1986, as amended. Sections 204 to 216 and 224 of this act shall become operative on January 1, 1992. Sections 203 and 225 of this act shall become operative on April 1, 1992. The other sections of this act shall become operative on their effective date.

Sec. 224. That original sections 48, 65 to 69, and 71 to 76, Legislative Bill 1063, Ninety-second Legislature, Second Session, 1992, and also section 77, Legislative Bill 1063, Ninety-second Legislature, Second Session, 1992, are repealed.

Sec. 225. That original section 42, Legislative Bill 1063, Ninety-second Legislature, Second Session, 1992, is repealed.

Sec. 226. That original sections 2-201, 2-203.01, 2-203.03, 2-203.06, 2-1604, 2-2430, 2-2433, 2-2434, 2-2436, 2-3225, 3-504, 3-603, 3-605, 3-613, 3-707, 10-401, 10-406, 10-407, 10-409, 10-501, 10-704, 10-707, 10-801, 12-402, 12-604, 12-914, 12-923, 12-1001, 13-304, 13-315, 13-1115, 13-1304, 13-1311, 14-365.01, 14-365.07, 14-383, 14-514, 14-525, 15-235.02, 16-203, 16-672.11, 16-675, 16-678, 16-680, 16-688, 16-694, 16-697, 17-229, 17-231, 17-506, 17-508.02, 17-529.08, 17-534, 17-545, 17-702, 17-703, 17-713, 17-718, 17-908, 17-925.01, 17-938, 17-951, 17-958, 17-964, 17-967, 17-976, 18-501, 18-512, 18-1005, 18-1201, 18-1202, 18-1203, 18-1204, 18-1205, 18-1502, 18-1503, 18-1505, 18-2717, 19-1302, 19-1309, 19-1402, 19-1403, 19-2102, 19-3313, 19-3315, 19-3318, 19-3321, 19-3327, 21-303, 22-215, 22-407, 23-119, 23-120, 23-125, 23-276, 23-320.03, 23-320.05, 23-320.11, 23-344, 23-351, 23-355.01, 23-360, 23-501, 23-801, 23-802, 23-804, 23-918, 23-2909, 23-3302, 23-3509, 23-3511, 23-3513, 23-3519, 23-3530, 23-3532, 23-3540, 23-3558, 23-3561, 23-3565, 31-370, 31-450, 31-510, 31-531, 31-540, 31-709, 31-755, 31-905, 35-513.01, 35-513.02, 35-519, 39-801, 39-836, 39-1002, 39-1619, 39-1636.01, 39-1637, 39-1648, 39-1649, 39-1902, 39-1903, 39-1905, 39-1906, 46-139, 46-144, 46-1,127, 46-516, 46-553, 46-574, 51-316, 51-501, 71-1611, 71-1629.01, 71-1637, 74-1306, 77-603, 77-1311, 77-1327, 77-1506.01, 77-1602, 77-1603, 77-1605, 77-1605.01, 77-1627, 79-408.02, 79-415, 79-417, 79-422, 79-433, 79-480, 79-533, 79-536, 79-1007.02, 79-1052, 79-1435.03, 79-2302, 79-2313, 80-102, 86-402, and 86-403, Reissue Revised Statutes of Nebraska, 1943, sections 35-502, 35-508, 35-509, 79-408.03, 79-420, and 79-2650, Revised Statutes Supplement, 1990, sections 51-201, 66-4,101, 77-1301.13, 77-1613.01, 77-1734.01, 79-436, 79-437.03, 79-547.04, 79-609, and 79-3809, Revised Statutes Supplement, 1991, section 14-1026 Reissue Revised Statutes of Nebraska, 1943, as amended by section 43, Legislative Bill 746, Ninety-second Legislature, Second Session, 1992, section 77-2734.03, Reissue Revised Statutes of Nebraska, 1943, as amended by section 184, Legislative Bill 1063, Ninety-second

Legislature, Second Session, 1992, Laws 1988, LB 940, section 19, as amended by Laws 1991, LB 511, section 90, and Laws 1988, LB 940, section 18, as amended by Laws 1990, LB 259, section 34, and by Laws 1991, LB 511, section 89, and also sections 208 and 209, Legislative Bill 1063, Ninety-second Legislature, Second Session, 1992, are repealed.

Sec. 227. That original section 77-2716.02, Revised Statutes Supplement, 1991, is repealed.

Sec. 228. That original section 39-602, Revised Statutes Supplement, 1990, section 77-202.24, Revised Statutes Supplement, 1991, and section 77-3438, Revised Statutes Supplement, 1991, as amended by section 191, Legislative Bill 1063, Ninety-second Legislature, Second Session, 1992, are repealed.

Sec. 229. Since an emergency exists, this act shall be in full force and take effect, from and after its passage and approval, according to law.