

LEGISLATURE OF NEBRASKA
ONE HUNDRED FOURTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 1014

Introduced by Stinner, 48.

Read first time January 19, 2016

Committee: Revenue

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

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

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

3 3-613 Any authority established under sections 3-601 to 3-622 shall
4 have power:

5 (1) To sue and be sued;

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1 rights of the holders thereof;

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1 2004-05 through 2007-08.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1 to the levy.

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

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

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

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

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

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

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

1 under section 77-3444.

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

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

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

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

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

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

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

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

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

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

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