

## LEGISLATIVE BILL 643

Approved by the Governor April 17, 1989

Introduced by Bernard-Stevens, 42

AN ACT relating to property taxation; to amend section 13-508, Reissue Revised Statutes of Nebraska, 1943; to provide an allowance for estimated tax losses for budgeting purposes as prescribed; to eliminate provisions relating to suits by railroads concerning valuation of property; to repeal the original section, and also sections 77-619 and 77-620, Revised Statutes Supplement, 1988; and to declare an emergency.

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

Section 1. That section 13-508, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

13-508. After publication and hearing thereon and within the time prescribed by law, each governing body shall file with and certify to the levying board on or before August 25 and file with the auditor a copy of the adopted budget statement, together with the amount of the tax to be levied. Proof of publication shall be attached thereto. The governing body shall certify the amount of tax to be levied by the levying board, which levy shall not exceed the maximum levy prescribed by state law. ~~The~~ ~~;~~ ~~PROVIDED,~~ ~~the~~ governing body, in certifying the amount to be so levied, may make allowance for delinquent taxes not exceeding five percent of the amount to be levied, plus the actual percentage of delinquent taxes for the preceding tax year and for the amount of estimated tax loss from any pending or anticipated litigation which involves taxation and in which tax collections have been or can be withheld or escrowed by court order. For purposes of this section, anticipated litigation shall be limited to the anticipation of an action being filed by a taxpayer who filed a similar action for the preceding year which is still pending. Except for such allowance allowances, a governing body shall not certify, nor a levying board levy, an amount of tax greater than the amount determined under section 13-505. Each governing body empowered to levy or certify a levy shall use the final adjusted valuation as provided by the county assessor

pursuant to section 13-509 for the current year in setting or certifying the levy. Each governing body may designate one of its members to perform any duty or responsibility required of such body by this section.

Sec. 2. That original section 13-508, Reissue Revised Statutes of Nebraska, 1943, and also sections 77-619 and 77-620, Revised Statutes Supplement, 1988, are repealed.

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