

## LEGISLATIVE BILL 268

Approved by the Governor February 14, 1995

Introduced by Warner, 25

AN ACT relating to community colleges; to amend section 85-1517, Reissue Revised Statutes of Nebraska; to change the date for certifying a tax levy; to repeal the original section; and to declare an emergency.

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

Section 1. Section 85-1517, Reissue Revised Statutes of Nebraska, is amended to read:

85-1517. (1) ~~On or before September 1 of each year, the~~ The board may certify to the county board of equalization of each county within the community college area a tax levy of not to exceed nine cents on each one hundred dollars on the taxable valuation of all property within the community college area, uniform throughout such area, for the purpose of supporting operating expenditures of the community college area.

(2)(a) 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 community college area a tax levy of not to exceed one and eight-tenths cents on each one hundred dollars on the taxable valuation of all property within the community college area, uniform throughout such area, for the purpose of establishing a capital improvement fund and bond sinking fund as provided in section 85-1515.

(b) In addition to the levy provided in subdivision (a) of this subsection, the board may also certify to the county board of equalization of each county within the community college area a tax levy on each one hundred dollars on the taxable valuation of all property within the community college area, uniform throughout such area, in the amount which will produce funds only in the amount necessary to pay for funding accessibility barrier elimination project costs and abatement of environmental hazards as such terms are defined in section 79-4,207. Such tax levy shall not be so certified unless approved by an affirmative vote of a majority of the board taken at a public meeting of the board following notice and a hearing as provided in section 77-3439.

(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 taxable valuation of all property within the community college area without prior approval by a majority vote of the qualified electors of the community college area voting in an election called for such purpose pursuant to section 85-1518.

(4) The tax levy limit provided in subsection (1) of this section may be exceeded by a seventy-five percent vote of the board. 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 taxable valuation of all property within the community college 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 subdivision (2)(a) of this section may be exceeded by that amount necessary to retire the general obligation bonds assumed by the community college area or issued pursuant to section 85-1515 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. 2. Original section 85-1517, Reissue Revised Statutes of Nebraska, is repealed.

Sec. 3. Since an emergency exists, this act takes effect when passed and approved according to law.