

LEGISLATIVE BILL 178

Approved by the Governor March 9, 1979

Introduced by Vickers, 38

AN ACT to amend section 23-927, Reissue Revised Statutes of Nebraska, 1943, and section 79-2210, Revised Statutes Supplement, 1978, relating to budgets; to change the date for filing a budget statement; and to repeal the original sections.

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

Section 1. That section 23-927, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-927. 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 ~~September 4~~ 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 ~~an~~ the amount of tax to be levied by the levying board, which levy shall not exceed the maximum levy prescribed by state law; provided, the governing body, in certifying the amount to be so levied, may make allowance for delinquent taxes not exceeding five per cent of the amount to be levied, plus the actual percentage of delinquent taxes for the preceding tax year. Except for such allowance, a governing body shall not certify, nor a levying board levy, an amount of tax greater than the amount determined under section 23-924. 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 23-927.01 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 section 79-2210, Revised Statutes Supplement, 1978, be amended to read as follows:

79-2210. After the adoption of its budget statement, the board for each educational service unit may levy a tax, in the amount which it requires under its adopted budget statement to be received from taxation, of not to exceed one mill on the dollar on the assessed valuation of all property except intangible property within its geographical unit. The amount of such levy shall be certified by the secretary of the educational

service unit board to the county board of equalization of each county in which any part of the geographical area of the educational service unit is located on or before ~~September 4~~ August 25 of each year. 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. 3. That original section 23-927, Reissue Revised Statutes of Nebraska, 1943, and section 79-2210, Revised Statutes Supplement, 1978, are repealed.