

Significant State Statutes

For the

2019-2020

Budget Season

Nebraska Budget Act

- 13-501 Act, how cited
- 13-502 Purpose of act; applicability
- 13-503 Terms, defined
- 13-504 Proposed budget statement; contents; corrections; cash reserve; limitation
- 13-505 Proposed budget statement; estimated expenditures; unencumbered balances; estimated income
- 13-506 Proposed budget statement; notice; hearing; adoption; certify to board; exceptions; file with auditor
- 13-507 Levy increase, indicate on budget statement
- 13-508 Adopted budget statement; final adjusted valuation; levy
- 13-509 County assessor; certify taxable value; when
- 13-509.01 Cash balance; expenditure authorized; limitation
- 13-509.02 Cash balance; expenditure limitation; exceeded; when; section, how construed
- 13-510 Emergency, transfer of funds; violation; penalty
- 13-511 Revision of adopted budget statement; when; supplemental funds; hearing; notice; warrants; issuance; correction
- 13-512 Budget statement; taxpayer; contest; basis; procedure
- 13-513 Auditor; request information

Budget Limitations

- 13-518 Terms, defined
- 13-519 Governmental unit; adoption of budget; limitations; additional increases authorized; procedure
- 13-520 Limitations; not applicable to certain restricted funds
- 13-521 Governmental unit; unused restricted funds; authority to carry forward
- 13-522 Noncompliance with budget limitations; Auditor of Public Accounts; State Treasurer; duties
- 29-3933 Request for reimbursement; requirements

Setting the Levy

- 77-1601 County tax levy; by whom made; when; what included; correction of clerical error; procedure
- 77-1601.02 Property tax request; procedure

Limitation on Property Taxes

- 77-2307 Taxes authorized (Public Facilities Construction and Finance Act)
- 77-3442 Property tax levies; maximum levy; exceptions
- 77-3443 Other political subdivisions; levy limit; levy request; governing body; duties; allocation of levy
- 77-3444 Authority to exceed maximum levy; procedure
- 86-416 Service agreement provisions; special tax; procedure