

Budget Procedures for Nebraska Subdivisions

Significant State Statutes

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Nebraska Budget Act

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

Budget Limitations

Lid on Restricted Funds (applicable for all political subdivisions, except City, Village, County, and School District)

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

Property Tax Growth Limitation Act (applicable for County, City, and Villages)

- 13-3401Act, how cited
- 13-3402Terms, defined
- 13-3403Property tax request authority; calculation
- 13-3404Property tax request authority; increases; authorized
- 13-3405Property tax request authority; election to exceed; procedure
- 13-3406Unused property tax request authority; carry forward
- 13-3407Property tax request authority; unused property tax request authority; requirements; political subdivision; failure to comply; withhold state aid
- 13-3408Rules and regulations

Setting the Levy

- 77-1601County tax levy; by whom made; when; what included; correction of clerical error; procedure
- 77-1630Property Tax Request Act, how cited.
- 77-1631Terms, defined.

- 77-1632Property tax request; procedure; public hearing; resolution or ordinance; contents.
- 77-1633Property tax request; increase by more than allowable growth percentage; notice and hearing; resolution or ordinance; requirements; certification; county clerk; duties.
- 77-1634Failure to comply with act; effect.

Limitation on Property Taxes; Levy Limit

- 77-3442Property tax levies; maximum levy; exceptions
- 77-3443Other political subdivisions; levy limit; levy request; governing body; duties; allocation of levy
- 77-3444Authority to exceed maximum levy; procedure
- 86-416Service agreement provisions; special tax; procedure