

## SIGNIFICANT STATE STATUTES

### 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
- [13-509.1](#)..... Cash balance; expenditure authorized; limitation
- [13-509.2](#)..... 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

### Community College Tax Rebate

- [LB873](#)..... Change provisions relating to corporate and individual income taxes, taxation of social security benefits, and property tax credits