

**79-1964. Election for increase in levy or budget; limitation; section inapplicable to certain taxing subdivisions.** If any board of levy, or any officer that is charged with the duty of levying taxes in any taxing district other than a city, county or community junior college, or if the district board of any school district shall be of the opinion that the amount of tax will be insufficient for the needs of such taxing district for the current year, the question of an increased levy or budget may be submitted to the voters of such taxing district at a general election or at a special election called for the purpose in the manner provided by law for calling special elections in such taxing district. If any question of increasing the levy or budget shall be submitted at any election as above set forth, due notice thereof shall be given for at least thirty days in advance of such election by publication in the official county paper for all taxing districts, except school districts, by posting a notice in the manner provided by law for other elections or meetings; said notice shall also give the proposed increase in levy or budget. If three-fourths of the votes cast at any such election shall be in favor of the increased levy as named in said election notice, or shall vote a budget that requires an increased levy to raise it, then the officers charged with levying taxes shall make such increased levy for the year voted upon, and thereafter the limitation of this act shall apply unless an increased levy for a particular year shall be voted at another election in like manner: *Provided, however,* That the increased levy or budget voted in accordance with this section shall in no event exceed twenty-five percent of the maximum levies authorized by law in any taxing district.

**History:** L. 1933, ch. 309, § 20; L. 1941, ch. 370, § 21; L. 1945, ch. 359, §1; L. 1949, ch. 377, § 3; L. 1973, ch. 393, §36; April 30.