

Neb.Rev.St. § 13-304

13-304. Recreational facilities; authorization; tax levy

Any city, village, school district, township, or county shall have the power to join with any other political or governmental subdivision, with any agency or public corporation, whether federal, state, or local, or with any number or combinations thereof by contract or otherwise in the joint ownership, operation, or performance of any property, facility, power, or function or in agreements containing the provisions that one or more thereof operate or perform for the other or others, this power as set forth in this section to be only for the express purpose of acquiring, holding, improving, and operating any park, playground, swimming pool, recreation center, or other recreational use or facility. Each such political or governmental subdivision shall also individually have power to acquire, hold, improve, and operate any park, playground, swimming pool, recreation center, or other recreational use or facility. For the exercise of the powers set forth in this section, each such political or governmental subdivision shall have the power to levy a tax, to be known as a park and recreation tax, upon all the taxable property in its jurisdiction. This levy may be accumulated as a sinking fund from fiscal year to fiscal year to provide funds for the purpose of acquisition, holding, improvement, and operation of any park, playground, swimming pool, recreation center, or other recreational use or facility.