

AMENDMENTS TO LB575

Introduced by Revenue.

1 1. Strike the original sections and insert the following new
2 sections:

3 **Section 1.** Section 77-1315, Reissue Revised Statutes of Nebraska, is
4 amended to read:

5 77-1315 (1) The county assessor shall, after March 19 and on or
6 before June 1, implement adjustments to the real property assessment roll
7 for actions of the Tax Equalization and Review Commission, except
8 beginning January 1, 2014, in any county with a population of at least
9 one hundred fifty thousand inhabitants according to the most recent
10 federal decennial census, the adjustments shall be implemented after
11 March 25 and on or before June 1.

12 (2) On or before June 1, in addition to the notice of preliminary
13 valuation sent pursuant to section 77-1301, the county assessor shall
14 create a notice to be delivered to notify the owner of record as of May
15 20 of the assessed value of every item of real property not exempt from
16 taxation which has been assessed at a value different than in the
17 previous year. Such notice shall be delivered ~~given~~ by first-class mail
18 addressed to such owner's last-known address. It shall identify the item
19 of real property and shall display a column for the prior tax year and
20 the current tax year. Under the column for the prior tax year, the notice
21 shall display the valuation of the parcel in the prior tax year, the
22 amount each city, county, and school district levied against such parcel
23 in the prior tax year, and the total amount of taxes levied against such
24 parcel in the prior tax year by the city, county, and school district.
25 Under the column for the current tax year, the notice shall display the
26 valuation of the parcel in the current tax year and the total amount of
27 taxes that would be levied against such parcel by each city, county, and

1 school district using the previous year's rate of levy. The notice shall
2 state the following, in a font size larger than any other font appearing
3 on the notice: "KNOW YOUR RIGHTS: If you believe the valuation of the
4 parcel described in this notice to be in error, you may file a protest of
5 this valuation with the county clerk on or before June 30, and your
6 protest shall be decided by the county board of equalization. Your
7 protest must be accompanied by documentation sufficient to justify the
8 requested valuation; if not, your protest will be dismissed. If you are
9 concerned about the effect your valuation may have on how much tax will
10 be levied against your parcel, you are encouraged to attend any and all
11 of the budget hearings for the political subdivisions listed above. This
12 notice displays the amount of tax which would be levied if the levy rate
13 for each of the listed political subdivisions were unchanged from the
14 prior year." The notice shall include the date of convening of the county
15 board of equalization and the dates for filing a protest. The notice
16 shall also state the following: "The time and place of the budget
17 hearings will be reported to the county assessor by each political
18 subdivision on or before June 15. Such time and place can change based on
19 unforeseen circumstances. You are encouraged to verify with each
20 political subdivision that the time and place of the budget hearings has
21 not changed. You will receive a postcard from the state, mailed on or
22 before July 1, which will provide further information." ~~state the old and~~
23 ~~new valuation, the date of convening of the county board of equalization,~~
24 ~~and the dates for filing a protest.~~

25 (3) Immediately upon completion of the assessment roll, the county
26 assessor shall cause to be published in a newspaper of general
27 circulation in the county a certification that the assessment roll is
28 complete and notices of valuation changes have been mailed and provide
29 the final date for filing valuation protests with the county board of
30 equalization.

31 (4) The county assessor shall annually, on or before June 6, post in

1 his or her office and, as designated by the county board, mail to a
2 newspaper of general circulation and to licensed broadcast media in the
3 county the assessment ratios as found in his or her county as determined
4 by the Tax Equalization and Review Commission and any other statistical
5 measures, including, but not limited to, the assessment-to-sales ratio,
6 the coefficient of dispersion, and the price-related differential.

7 (5) On or before June 15, each political subdivision levying a tax
8 against property shall inform the county assessor of every county in
9 which the political subdivision has the authority to levy such tax of the
10 time and place of the political subdivision's first budget hearing.
11 Failure by a political subdivision to comply with this subsection shall
12 not (a) constitute a violation of this subsection by the county assessor,
13 (b) invalidate the political subdivision's property tax request, or (c)
14 constitute an unauthorized levy under section 77-1606.

15 (6) On or before June 15, the county assessor shall send the
16 Property Tax Administrator a report which includes:

17 (a) The name and address of every person receiving the notice
18 required by subsection (2) of this section; and

19 (b) The county's website address where the following information
20 shall be posted:

21 (i) The time and place of the first budget hearing for the county
22 and each city and school district authorized to levy a tax within the
23 county; and

24 (ii) The time and place of the joint public hearing held pursuant to
25 section 5 of this act.

26 (7) On or before June 25, the Department of Revenue shall send each
27 person listed in the report provided pursuant to subsection (6) of this
28 section a postcard containing information about the website address
29 described in subdivision (6)(b) of this section.

30 **Sec. 2.** Section 77-1502, Revised Statutes Cumulative Supplement,
31 2024, is amended to read:

1 77-1502 (1) The county board of equalization shall meet for the
2 purpose of reviewing and deciding written protests filed pursuant to this
3 section beginning on or after June 1 and ending on or before July 25 of
4 each year. Protests regarding real property shall be signed and filed
5 after the county assessor's completion of the real property assessment
6 roll required by section 77-1315 and on or before June 30. For protests
7 of real property, a protest shall be filed for each parcel. Protests
8 regarding taxable tangible personal property returns filed pursuant to
9 section 77-1229 from January 1 through May 1 shall be signed and filed on
10 or before June 30. The county board in a county with a population of more
11 than one hundred thousand inhabitants based upon the most recent federal
12 decennial census may adopt a resolution to extend the deadline for
13 hearing protests from July 25 to August 10. The resolution must be
14 adopted before July 25 and it will affect the time for hearing protests
15 for that year only. By adopting such resolution, such county waives any
16 right to petition the Tax Equalization and Review Commission for
17 adjustment of a class or subclass of real property under section
18 77-1504.01 for that year.

19 (2) Each protest shall be made on a form prescribed by the Tax
20 Commissioner, signed, and filed with the county clerk of the county where
21 the property is assessed. It shall be acceptable for a county to create
22 its own form, including an electronic form, as long as the form captures
23 the information required by this subsection. The protest shall contain or
24 have attached a statement of the reason or reasons why the requested
25 change should be made, including the requested valuation, documentation
26 sufficient for the county board of equalization to determine a different
27 valuation, and a description of the property to which the protest
28 applies. If the property is real property, a description adequate to
29 identify each parcel shall be provided. If the property is tangible
30 personal property, a physical description of the property under protest
31 shall be provided. If the protest does not contain or have attached the

1 statement of the reason or reasons for the protest, including the
2 requested valuation, documentation sufficient for the county board of
3 equalization to determine a different valuation, and ~~or~~ the applicable
4 description of the property, the protest shall be dismissed by the county
5 board of equalization. Counties may make reasonable efforts to contact
6 protesters who have timely filed a protest but have either filed
7 incomplete information or not used the required form. The protest shall
8 also indicate whether the person signing the protest is an owner of the
9 property or a person authorized to protest on behalf of the owner. If the
10 person signing the protest is a person authorized to protest on behalf of
11 the owner, such person shall provide the authorization with the protest.
12 If the person signing the protest is not an owner of the property or a
13 person authorized to protest on behalf of the owner, the county clerk
14 shall mail a copy of the protest to the owner of the property at the
15 address to which the property tax statements are mailed.

16 (3) Beginning January 1, 2014, in counties with a population of at
17 least one hundred fifty thousand inhabitants according to the most recent
18 federal decennial census, for a protest regarding real property, each
19 protester shall be afforded the opportunity to meet in person with the
20 county board of equalization or a referee appointed under section
21 77-1502.01 to provide information relevant to the protested property
22 value.

23 (4) No hearing of the county board of equalization on a protest
24 filed under this section shall be held before a single commissioner or
25 supervisor.

26 (5) The county clerk or county assessor shall prepare a separate
27 report on each protest. The report shall include (a) a description
28 adequate to identify the real property or a physical description of the
29 tangible personal property to which the protest applies, (b) any
30 recommendation of the county assessor for action on the protest, (c) if a
31 referee is used, the recommendation of the referee, (d) the date the

1 county board of equalization heard the protest, (e) the decision made by
2 the county board of equalization, (f) the date of the decision, and (g)
3 the date notice of the decision was mailed to the protester. The report
4 shall contain, or have attached to it, a statement, signed by the
5 chairperson of the county board of equalization, describing the basis
6 upon which the board's decision was made. The report shall have attached
7 to it a copy of that portion of the property record file which
8 substantiates calculation of the protested value unless the county
9 assessor certifies to the county board of equalization that a copy is
10 maintained in either electronic or paper form in his or her office. One
11 copy of the report, if prepared by the county clerk, shall be given to
12 the county assessor on or before August 2. The county assessor shall have
13 no authority to make a change in the assessment rolls until there is in
14 his or her possession a report which has been completed in the manner
15 specified in this section. If the county assessor deems a report
16 submitted by the county clerk incomplete, the county assessor shall
17 return the same to the county clerk for proper preparation.

18 (6) On or before August 2, or on or before August 18 in a county
19 that has adopted a resolution to extend the deadline for hearing
20 protests, the county clerk shall mail to the protester written notice of
21 the board's decision. The notice shall contain a statement advising the
22 protester that a report of the board's decision is available at the
23 county clerk's or county assessor's office, whichever is appropriate. If
24 the protester is not an owner of the property involved in the protest or
25 a person authorized to protest on behalf of the owner, the county clerk
26 shall also mail written notice of the board's decision to the owner of
27 such property at the address to which the property tax statements are
28 mailed.

29 **Sec. 3.** Section 77-1601, Revised Statutes Cumulative Supplement,
30 2024, is amended to read:

31 77-1601 (1) The county board of equalization shall each year, on or

1 before October 20, levy the necessary taxes for the current year if
2 within the limit of the law. The levy shall include an amount for
3 operation of all functions of county government and shall also include
4 all levies necessary to fund tax requests that are authorized as provided
5 in sections 77-3442 to 77-3444, including requests certified under
6 section 77-1632 the Property Tax Request Act.

7 (2) On or before November 5, the county board of equalization upon
8 its own motion may act to correct a clerical error which has resulted in
9 the calculation of an incorrect levy by any entity with a tax request as
10 provided in sections 77-3442 to 77-3444, including requests certified
11 under section 77-1632 the Property Tax Request Act. The county board of
12 equalization shall hold a public hearing to determine what adjustment to
13 the levy is proper, legal, or necessary. Notice shall be provided to the
14 governing body of each political subdivision affected by the error.
15 Notice of the hearing as required by section 84-1411 shall include the
16 following: (a) The time and place of the hearing, (b) the dollar amount
17 at issue, and (c) a statement setting forth the nature of the error.

18 (3) Upon the conclusion of the hearing, the county board of
19 equalization shall issue a corrected levy if it determines that an error
20 was made in the original levy which warrants correction. The county board
21 of equalization shall then order (a) the county assessor, county clerk,
22 and county treasurer to revise assessment books, unit valuation ledgers,
23 tax statements, and any other tax records to reflect the correction made
24 and (b) the recertification of the information provided to the Property
25 Tax Administrator pursuant to section 77-1613.01.

26 **Sec. 4.** Section 77-1632, Revised Statutes Supplement, 2025, is
27 amended to read:

28 77-1632 (1) For purposes of this section, property tax request means
29 the total amount of property taxes requested to be raised for a political
30 subdivision through the levy imposed pursuant to section 77-1601.

31 (2) (1) If the annual assessment of property would result in an

1 increase in the total property taxes levied by a county, city, village,
2 school district, learning community, sanitary and improvement district,
3 natural resources district, educational service unit, or community
4 college, as determined using the previous year's rate of levy, such
5 political subdivision's property tax request for the current year shall
6 be no more than its property tax request in the prior year, and the
7 political subdivision's rate of levy for the current year shall be
8 decreased accordingly when such rate is set by the county board of
9 equalization pursuant to section 77-1601. The governing body of the
10 political subdivision shall pass a resolution or ordinance to set the
11 amount of its property tax request after holding the public hearing
12 required in subsection (4) ~~(3)~~ of this section. If the governing body of
13 a political subdivision seeks to set its property tax request at an
14 amount that exceeds its property tax request in the prior year, it may do
15 so, subject to the limitations provided in the School District Property
16 Tax Limitation Act and the Property Tax Growth Limitation Act, after
17 holding the public hearing required in subsection (4) ~~(3)~~ of this section
18 and by passing a resolution or ordinance, by a two-thirds majority vote,
19 that complies with subsection (5) ~~(4)~~ of this section. ~~If any county,~~
20 ~~city, or school district seeks to increase its property tax request by~~
21 ~~more than the allowable growth percentage, such political subdivision~~
22 ~~shall comply with the requirements of section 77-1633 in lieu of the~~
23 ~~requirements in subsections (3) and (4) of this section.~~

24 (3) ~~(2)~~ If the annual assessment of property would result in no
25 change or a decrease in the total property taxes levied by a county,
26 city, village, school district, learning community, sanitary and
27 improvement district, natural resources district, educational service
28 unit, or community college, as determined using the previous year's rate
29 of levy, such political subdivision's property tax request for the
30 current year shall be no more than its property tax request in the prior
31 year, and the political subdivision's rate of levy for the current year

1 shall be adjusted accordingly when such rate is set by the county board
2 of equalization pursuant to section 77-1601. The governing body of the
3 political subdivision shall pass a resolution or ordinance to set the
4 amount of its property tax request after holding the public hearing
5 required in subsection ~~(4)~~ (3) of this section. If the governing body of
6 a political subdivision seeks to set its property tax request at an
7 amount that exceeds its property tax request in the prior year, it may do
8 so, subject to the limitations provided in the School District Property
9 Tax Limitation Act and the Property Tax Growth Limitation Act, after
10 holding the public hearing required in subsection ~~(4)~~ (3) of this section
11 and by passing a resolution or ordinance, by a two-thirds majority vote,
12 that complies with subsection ~~(5)~~ (4) of this section. ~~If any county,~~
13 ~~city, or school district seeks to increase its property tax request by~~
14 ~~more than the allowable growth percentage, such political subdivision~~
15 ~~shall comply with the requirements of section 77-1633 in lieu of the~~
16 ~~requirements in subsections (3) and (4) of this section.~~

17 ~~(4)~~ (3) The resolution or ordinance required under this section
18 shall only be passed after a special public hearing called for such
19 purpose is held and after notice is published in a newspaper of general
20 circulation in the area of the political subdivision at least four
21 calendar days prior to the hearing. For purposes of such notice, the four
22 calendar days shall include the day of publication but not the day of
23 hearing. If the political subdivision's total operating budget, not
24 including reserves, does not exceed ten thousand dollars per year or
25 twenty thousand dollars per biennial period, the notice may be posted at
26 the governing body's principal headquarters. The hearing notice shall
27 contain the following information: The certified taxable valuation under
28 section 13-509 for the prior year, the certified taxable valuation under
29 section 13-509 for the current year, and the percentage increase or
30 decrease in such valuations from the prior year to the current year; the
31 dollar amount of the prior year's tax request and the property tax rate

1 that was necessary to fund that tax request; the property tax rate that
2 would be necessary to fund last year's tax request if applied to the
3 current year's valuation; the proposed dollar amount of the tax request
4 for the current year and the property tax rate that will be necessary to
5 fund that tax request; the percentage increase or decrease in the
6 property tax rate from the prior year to the current year; and the
7 percentage increase or decrease in the total operating budget from the
8 prior year to the current year.

9 (5) ~~(4)~~ Any resolution or ordinance setting a political
10 subdivision's property tax request under this section at an amount that
11 exceeds the political subdivision's property tax request in the prior
12 year shall include, but not be limited to, the following information:

13 (a) The name of the political subdivision;

14 (b) The amount of the property tax request;

15 (c) The following statements:

16 (i) The total assessed value of property differs from last year's
17 total assessed value by percent;

18 (ii) The tax rate which would levy the same amount of property taxes
19 as last year, when multiplied by the new total assessed value of
20 property, would be \$..... per \$100 of assessed value;

21 (iii) The (name of political subdivision) proposes to adopt a
22 property tax request that will cause its tax rate to be \$..... per \$100
23 of assessed value; and

24 (iv) Based on the proposed property tax request and changes in other
25 revenue, the total operating budget of (name of political subdivision)
26 will (increase or decrease) last year's budget by percent; and

27 (d) The record vote of the governing body in passing such resolution
28 or ordinance.

29 (6) ~~(5)~~ Any resolution or ordinance setting a property tax request
30 under this section shall be certified and forwarded to the county clerk
31 on or before October 15 of the year for which the tax request is to

1 apply.

2 **Sec. 5.** (1) Each county and each city or school district levying a
3 tax on property within a county shall participate in a joint public
4 hearing. Each such political subdivision shall designate one
5 representative to attend the joint public hearing on behalf of the
6 political subdivision. If a political subdivision includes area in more
7 than one county, the political subdivision shall be deemed to be within
8 the county in which the political subdivision's principal headquarters
9 are located. At such hearing, there shall be no items on the agenda other
10 than discussion on each political subdivision's budget process and
11 preliminary information on relevant data that would impact the political
12 subdivision's budget in the current year.

13 (2) At least one voting member of the governing body of each
14 participating political subdivision shall attend the joint public
15 hearing. The county assessor of the county in which the joint public
16 hearing is being held shall also attend the hearing. The presence of a
17 quorum or the participation of elected officials at the joint public
18 hearing does not constitute a meeting as defined by section 84-1409 of
19 the Open Meetings Act.

20 (3) The joint public hearing shall be held on or after July 1 and
21 prior to July 15 and before any of the participating political
22 subdivisions file their adopted budget statement pursuant to section
23 13-508.

24 (4) The joint public hearing shall be held after 6 p.m. local time
25 on the relevant date.

26 (5) The joint public hearing shall be organized by the county clerk
27 or his or her designee. At the joint public hearing, the designated
28 representative of each political subdivision shall give a brief
29 presentation on the budget process, how the budget affects the property
30 tax request, information about the prior year's budget and property tax
31 request, and any preliminary information about factors that may affect

1 the current year's budget as may be known to the political subdivision.

2 (6) Any member of the public shall be allowed to speak at the joint
3 public hearing and shall be given a reasonable amount of time to do so.

4 (7)(a) After completion of the joint public hearing, the county
5 clerk, or his or her designee, shall prepare a report which shall
6 include:

7 (i) The name of each political subdivision that participated in the
8 joint public hearing;

9 (ii) The names of the designated representatives of the political
10 subdivisions participating in the joint public hearing;

11 (iii) The name and address of each individual who spoke at the joint
12 public hearing, unless the address requirement is waived to protect the
13 security of the individual, and the name of any organization represented
14 by each such individual; and

15 (iv) The number of individuals who signed in to attend the joint
16 public hearing.

17 (b) Such report shall be delivered to the political subdivisions
18 participating in the joint public hearing within ten days after such
19 hearing.

20 **Sec. 6.** Section 77-1776, Revised Statutes Cumulative Supplement,
21 2024, is amended to read:

22 77-1776 Any political subdivision which has received proceeds from a
23 levy imposed on all taxable property within an entire county which is in
24 excess of that requested by the political subdivision under section
25 77-1632 ~~the Property Tax Request Act~~ as a result of a clerical error or
26 mistake shall, in the fiscal year following receipt, return the excess
27 tax collections, net of the collection fee, to the county. By July 31 of
28 the fiscal year following the receipt of any excess tax collections, the
29 county treasurer shall certify to the political subdivision the amount to
30 be returned. For fiscal years beginning prior to July 1, 2025, such
31 excess tax collections shall be restricted funds in the budget of the

1 county that receives the funds under section 13-518.

2 **Sec. 7.** Original section 77-1315, Reissue Revised Statutes of
3 Nebraska, sections 77-1502, 77-1601, and 77-1776, Revised Statutes
4 Cumulative Supplement, 2024, and section 77-1632, Revised Statutes
5 Supplement, 2025, are repealed.

6 **Sec. 8.** The following sections are outright repealed: Sections
7 77-1630 and 77-1634, Revised Statutes Cumulative Supplement, 2024, and
8 sections 77-1631 and 77-1633, Revised Statutes Supplement, 2025.