

E AND R AMENDMENTS TO LB 384

Introduced by Guereca, 7, Chairman Enrollment and Review

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

3 **Section 1.** Section 77-1633, Revised Statutes Supplement, 2025, is
4 amended to read:

5 77-1633 (1) For purposes of this section, political subdivision
6 means any county, city, or school district.

7 (2) If any political subdivision seeks to increase its property tax
8 request by more than the allowable growth percentage, such political
9 subdivision may do so, subject to the limitations provided in the School
10 District Property Tax Limitation Act and the Property Tax Growth
11 Limitation Act, if the following requirements are met:

12 (a) A public hearing is held and notice of such hearing is provided
13 in compliance with subsection (3) of this section; and

14 (b) The governing body of such political subdivision passes a
15 resolution or an ordinance that complies with subsection (4) of this
16 section.

17 (3)(a) Each political subdivision within a county that seeks to
18 increase its property tax request by more than the allowable growth
19 percentage shall participate in a joint public hearing. Each such
20 political subdivision shall designate one representative to attend the
21 joint public hearing on behalf of the political subdivision. If a
22 political subdivision includes area in more than one county, the
23 political subdivision shall be deemed to be within the county in which
24 the political subdivision's principal headquarters are located. At such
25 hearing, there shall be no items on the agenda other than discussion on
26 each political subdivision's intent to increase its property tax request
27 by more than the allowable growth percentage.

1 (b) At least one voting member of the governing body of elected
2 ~~official from~~ each participating political subdivision shall attend the
3 joint public hearing. The county assessor of the county hosting the
4 hearing shall attend. An elected official may be the designated
5 ~~representative from a participating political subdivision.~~ The presence
6 of a quorum or the participation of elected officials at the joint public
7 hearing does not constitute a meeting as defined by section 84-1409 of
8 the Open Meetings Act.

9 (c) The joint public hearing shall be held on or after September 14
10 and prior to September 24 and before any of the participating political
11 subdivisions file their adopted budget statement pursuant to section
12 13-508.

13 (d) The joint public hearing shall be held after 6 p.m. local time
14 on the relevant date.

15 (e) The joint public hearing shall be organized by the county clerk
16 or his or her designee. At the joint public hearing, the designated
17 representative of each political subdivision shall give a brief
18 presentation on the political subdivision's intent to increase its
19 property tax request by more than the allowable growth percentage and the
20 effect of such request on the political subdivision's budget. The
21 presentation shall include:

22 (i) The name of the political subdivision;
23 (ii) The amount of the property tax request; and
24 (iii) The following statements:

25 (A) The total assessed value of property differs from last year's
26 total assessed value by percent;

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

30 (C) The (name of political subdivision) proposes to adopt a property
31 tax request that will cause its tax rate to be \$..... per \$100 of

1 assessed value;

2 (D) Based on the proposed property tax request and changes in other
3 revenue, the total operating budget of (name of political subdivision)
4 will exceed last year's by percent; and

5 (E) To obtain more information regarding the increase in the
6 property tax request, citizens may contact the (name of political
7 subdivision) at (telephone number and email address of political
8 subdivision).

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

11 (g) Notice of the joint public hearing shall be provided:

12 (i) By sending a postcard to all affected property taxpayers. The
13 postcard shall be sent to the name and address to which the property tax
14 statement is mailed;

15 (ii) By posting notice of the hearing on the home page of the
16 relevant county's website, except that this requirement shall only apply
17 if the county has a population of more than ten thousand inhabitants; and

18 (iii) By publishing notice of the hearing in a legal newspaper in or
19 of general circulation in the relevant county.

20 (h) Each political subdivision that participates in the joint public
21 hearing shall electronically send the information prescribed in
22 subdivision (3)(i) of this section to the county assessor by September 4.
23 The county clerk shall notify the county assessor of the date, time, and
24 location of the joint public hearing no later than September 4. The
25 county clerk shall notify each participating political subdivision of the
26 date, time, and location of the joint public hearing. The county assessor
27 shall send the information required to be included on the postcards
28 pursuant to subdivision (3)(i) of this section to a printing service
29 designated by the county board. The initial cost for printing the
30 postcards shall be paid from the county general fund. Such postcards
31 shall be mailed at least seven calendar days before the joint public

1 hearing. The cost of creating and mailing the postcards, including staff
2 time, materials, and postage, shall be charged proportionately to the
3 political subdivisions participating in the joint public hearing based on
4 the total number of parcels in each participating political subdivision.
5 Each participating political subdivision shall also maintain a
6 prominently displayed and easily accessible link on the home page of the
7 political subdivision's website to the political subdivision's proposed
8 budget, except that this requirement shall not apply if the political
9 subdivision is a county with a population of less than ten thousand
10 inhabitants, a city with a population of less than one thousand
11 inhabitants, or, for joint public hearings prior to January 1, 2024, a
12 school district.

13 (i) The postcard sent under this subsection and the notice posted on
14 the county's website, if required under subdivision (3)(g)(ii) of this
15 section, and published in the newspaper shall include the date, time, and
16 location for the joint public hearing, a listing of and telephone number
17 for each political subdivision that will be participating in the joint
18 public hearing, and the amount of each participating political
19 subdivision's property tax request. The postcard shall also contain the
20 following information:

21 (i) The following words in capitalized type at the top of the
22 postcard: NOTICE OF PROPOSED TAX INCREASE;

23 (ii) The name of the county that will hold the joint public hearing,
24 which shall appear directly underneath the capitalized words described in
25 subdivision (3)(i)(i) of this section;

26 (iii) The following statement: The following political subdivisions
27 are proposing a revenue increase which would result in an overall
28 increase in property taxes in (insert current tax year). THE ACTUAL TAX
29 ON YOUR PROPERTY MAY INCREASE OR DECREASE. This notice contains estimates
30 of the tax on your property as a result of this revenue increase. These
31 estimates are calculated on the basis of the proposed (insert current tax

1 year) data. The actual tax on your property may vary from these
2 estimates.

3 (iv) The parcel number for the property;
4 (v) The name of the property owner and the address of the property;
5 (vi) The property's assessed value in the previous tax year;
6 (vii) The amount of property taxes due in the previous tax year for
7 each participating political subdivision;
8 (viii) The property's assessed value for the current tax year;
9 (ix) The amount of property taxes due for the current tax year for
10 each participating political subdivision;
11 (x) The change in the amount of property taxes due for each
12 participating political subdivision from the previous tax year to the
13 current tax year; and
14 (xi) The following statement: To obtain more information regarding
15 the tax increase, citizens may contact the political subdivision at the
16 telephone number provided in this notice.

17 (4) After the joint public hearing required in subsection (3) of
18 this section, the governing body of each participating political
19 subdivision shall pass an ordinance or resolution to set such political
20 subdivision's property tax request. If the political subdivision is
21 increasing its property tax request over the amount from the prior year,
22 including any increase in excess of the allowable growth percentage, then
23 such ordinance or resolution shall include, but not be limited to, the
24 following information:

25 (a) The name of the political subdivision;
26 (b) The amount of the property tax request;
27 (c) The following statements:
28 (i) The total assessed value of property differs from last year's
29 total assessed value by percent;
30 (ii) The tax rate which would levy the same amount of property taxes
31 as last year, when multiplied by the new total assessed value of

1 property, would be \$..... per \$100 of assessed value;

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

5 (iv) Based on the proposed property tax request and changes in other
6 revenue, the total operating budget of (name of political subdivision)
7 will exceed last year's by percent; and

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

10 (5) Any resolution or ordinance setting a property tax request under
11 this section shall be certified and forwarded to the county clerk on or
12 before October 15 of the year for which the tax request is to apply.

13 (6) The county clerk, or his or her designee, shall prepare a report
14 which shall include:

15 (a) The names of the designated representatives of the political
16 subdivisions participating in the joint public hearing;

17 (b) The name and address of each individual who spoke at the joint
18 public hearing, unless the address requirement is waived to protect the
19 security of the individual, and the name of any organization represented
20 by each such individual;

21 (c) The name of each political subdivision that participated in the
22 joint public hearing;

23 (d) The real growth value and real growth percentage for each
24 participating political subdivision;

25 (e) The amount each participating political subdivision seeks to
26 increase its property tax request in excess of the allowable growth
27 percentage; and

28 (f) The number of individuals who signed in to attend the joint
29 public hearing.

30 Such report shall be delivered to the political subdivisions
31 participating in the joint public hearing within ten days after such

1 hearing.

2 **Sec. 2.** Original section 77-1633, Revised Statutes Supplement,
3 2025, is repealed.

4 2. On page 1, strike lines 2 through 5 and insert "section 77-1633,
5 Revised Statutes Supplement, 2025; to change provisions relating to the
6 individuals attending joint public hearings; and to repeal the original
7 section.".