

LEGISLATURE OF NEBRASKA
ONE HUNDRED NINTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 384

FINAL READING

Introduced by Storer, 43.

Read first time January 17, 2025

Committee: Revenue

- 1 A BILL FOR AN ACT relating to the Property Tax Request Act; to amend
- 2 section 77-1633, Revised Statutes Supplement, 2025; to change
- 3 provisions relating to the individuals attending joint public
- 4 hearings; and to repeal the original section.
- 5 Be it enacted by the people of the State of Nebraska,

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

3 77-1633 (1) For purposes of this section, political subdivision
4 means any county, city, or school district.

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

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

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

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

26 (b) At least one voting member of the governing body of elected
27 ~~official from~~ each participating political subdivision shall attend the
28 joint public hearing. The county assessor of the county hosting the
29 hearing shall attend. An elected official may be the designated
30 ~~representative from a participating political subdivision.~~ The presence
31 of a quorum or the participation of elected officials at the joint public

1 hearing does not constitute a meeting as defined by section 84-1409 of
2 the Open Meetings Act.

3 (c) The joint public hearing shall be held on or after September 14
4 and prior to September 24 and before any of the participating political
5 subdivisions file their adopted budget statement pursuant to section
6 13-508.

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

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

16 (i) The name of the political subdivision;

17 (ii) The amount of the property tax request; and

18 (iii) The following statements:

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

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

24 (C) The (name of political subdivision) proposes to adopt a property
25 tax request that will cause its tax rate to be \$..... per \$100 of
26 assessed value;

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

30 (E) To obtain more information regarding the increase in the
31 property tax request, citizens may contact the (name of political

1 subdivision) at (telephone number and email address of political
2 subdivision).

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

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

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

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

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

14 (h) Each political subdivision that participates in the joint public
15 hearing shall electronically send the information prescribed in
16 subdivision (3)(i) of this section to the county assessor by September 4.
17 The county clerk shall notify the county assessor of the date, time, and
18 location of the joint public hearing no later than September 4. The
19 county clerk shall notify each participating political subdivision of the
20 date, time, and location of the joint public hearing. The county assessor
21 shall send the information required to be included on the postcards
22 pursuant to subdivision (3)(i) of this section to a printing service
23 designated by the county board. The initial cost for printing the
24 postcards shall be paid from the county general fund. Such postcards
25 shall be mailed at least seven calendar days before the joint public
26 hearing. The cost of creating and mailing the postcards, including staff
27 time, materials, and postage, shall be charged proportionately to the
28 political subdivisions participating in the joint public hearing based on
29 the total number of parcels in each participating political subdivision.
30 Each participating political subdivision shall also maintain a
31 prominently displayed and easily accessible link on the home page of the

1 political subdivision's website to the political subdivision's proposed
2 budget, except that this requirement shall not apply if the political
3 subdivision is a county with a population of less than ten thousand
4 inhabitants, a city with a population of less than one thousand
5 inhabitants, or, for joint public hearings prior to January 1, 2024, a
6 school district.

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

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

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

20 (iii) The following statement: The following political subdivisions
21 are proposing a revenue increase which would result in an overall
22 increase in property taxes in (insert current tax year). THE ACTUAL TAX
23 ON YOUR PROPERTY MAY INCREASE OR DECREASE. This notice contains estimates
24 of the tax on your property as a result of this revenue increase. These
25 estimates are calculated on the basis of the proposed (insert current tax
26 year) data. The actual tax on your property may vary from these
27 estimates.

28 (iv) The parcel number for the property;

29 (v) The name of the property owner and the address of the property;

30 (vi) The property's assessed value in the previous tax year;

31 (vii) The amount of property taxes due in the previous tax year for

1 each participating political subdivision;

2 (viii) The property's assessed value for the current tax year;

3 (ix) The amount of property taxes due for the current tax year for
4 each participating political subdivision;

5 (x) The change in the amount of property taxes due for each
6 participating political subdivision from the previous tax year to the
7 current tax year; and

8 (xi) The following statement: To obtain more information regarding
9 the tax increase, citizens may contact the political subdivision at the
10 telephone number provided in this notice.

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

19 (a) The name of the political subdivision;

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

21 (c) The following statements:

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

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

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

30 (iv) Based on the proposed property tax request and changes in other
31 revenue, the total operating budget of (name of political subdivision)

1 will exceed last year's by percent; and

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

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

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

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

11 (b) 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;

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

17 (d) The real growth value and real growth percentage for each
18 participating political subdivision;

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

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

24 Such report shall be delivered to the political subdivisions
25 participating in the joint public hearing within ten days after such
26 hearing.

27 **Sec. 2.** Original section 77-1633, Revised Statutes Supplement,
28 2025, is repealed.