

LEGISLATURE OF NEBRASKA  
ONE HUNDRED NINTH LEGISLATURE  
SECOND SESSION

**LEGISLATIVE BILL 1219**

Introduced by Brandt, 32.

Read first time January 21, 2026

Committee: Revenue

1 A BILL FOR AN ACT relating to revenue and taxation; to limit the amount  
2 of property taxes that may be levied by a political subdivision as  
3 prescribed; and to define terms.  
4 Be it enacted by the people of the State of Nebraska,

1       **Section 1.** (1) Beginning January 1, 2027, and notwithstanding the  
2 Property Tax Growth Limitation Act and the School District Property Tax  
3 Limitation Act, the total amount of property taxes that may be levied by  
4 a political subdivision in any year shall not exceed the total amount  
5 levied in the prior year by more than the allowable growth percentage.

6       (2) For purposes of this section:

7       (a) Allowable growth percentage means a percentage equal to the sum  
8       of (i) two percent plus (ii) the political subdivision's real growth  
9       percentage;

10       (b) Real growth percentage means the percentage obtained by dividing  
11       (i) the political subdivision's real growth value by (ii) the political  
12       subdivision's total property valuation from the prior year; and

13       (c) Real growth value means the increase in a political  
14       subdivision's total property valuation from the prior year to the current  
15       year due to (i) improvements to real property as a result of new  
16       construction and additions to existing buildings, (ii) any other  
17       improvements to real property which increase the value of such property,  
18       (iii) annexation of real property by the political subdivision, (iv) a  
19       change in the use of real property, and (v) any increase in personal  
20       property valuation over the prior year.