

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.