

LEGISLATURE OF NEBRASKA
ONE HUNDRED NINTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 384

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 Cumulative Supplement, 2024; to
- 3 require a majority of the elected members of the governing bodies of
- 4 participating political subdivisions to attend joint public
- 5 hearings; and to repeal the original section.
- 6 Be it enacted by the people of the State of Nebraska,

1 **Section 1.** Section 77-1633, Revised Statutes Cumulative Supplement,
2 2024, is amended to read:

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

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 a majority of the elected members of the governing body
27 of one elected official from each participating political subdivision
28 shall attend the joint public hearing. ~~An elected official may be the~~
29 ~~designated representative from a participating political subdivision.~~ The
30 presence of a quorum or the participation of elected officials at the
31 joint public hearing does not constitute a meeting as defined by section

1 84-1409 of the Open Meetings Act.

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

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

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

15 (i) The name of the political subdivision;

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

17 (iii) The following statements:

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

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

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

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

29 (E) To obtain more information regarding the increase in the
30 property tax request, citizens may contact the (name of political
31 subdivision) at (telephone number and email address of political

1 subdivision).

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

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

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

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

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

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

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

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

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

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

27 (iv) The parcel number for the property;

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

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

30 (vii) The amount of property taxes due in the previous tax year for
31 each participating political subdivision;

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

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

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

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

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

18 (a) The name of the political subdivision;

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

20 (c) The following statements:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

26 **Sec. 2.** Original section 77-1633, Revised Statutes Cumulative
27 Supplement, 2024, is repealed.