

One Hundred Ninth Legislature - First Session - 2025

Introducer's Statement of Intent

LB683

Chairperson: Senator R. Brad von Gillern

Committee: Revenue

Date of Hearing: March 20, 2025

The following constitutes the reasons for this bill and the purposes which are sought to be accomplished thereby:

LB683 would make the notice provisions of the current Property Tax Request Act more meaningful and timely by blending the elements of the “pink postcard,” which heretofore has been delivered in September of each year, with the notice of valuation change, which county assessors provide on or before June to those property owners whose values have increased or decreased since the prior year.

The new “Notice of Valuation” would be sent to all property owners in the county, regardless of whether their values have gone up or down, and would display two columns: one for the current year and one for the current year. The first line would show the valuations for the parcel for the prior year and the current year. Every line thereafter would list the taxing political subdivisions; for the prior year column, the amount of tax levied by the political subdivision would be displayed, and for the current year column, the time and place of the political subdivision’s first budget hearing would be displayed.

Further instructions on the notice would advise property owners to protest their valuation if they believed it to be in error and advise them to attend the budget hearings if they were concerned about the amount of tax they might pay.

Each political subdivision would inform the county assessor when their first budget hearing will be held on or before May 15 of each year. Each county assessor would prepare the notices and send them to the Department of Administrative Services for printing by the State.

Principal Introducer: _____

Senator Jane Raybould