

AMENDMENTS TO LB927

(Amendments to Standing Committee amendments, AM2023)

Introduced by Hansen, B., 16.

1 1. Insert the following new sections:

2 Sec. 10. Section 77-1633, Revised Statutes Supplement, 2021, is
3 amended to read:

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

6 (2) If any political subdivision seeks to increase its property tax
7 request by more than the allowable growth percentage, such political
8 subdivision may do so if:

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

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

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

25 (b) The joint public hearing shall be held on or after September 17
26 and prior to September 29 and before any of the participating political

1 subdivisions file their adopted budget statement pursuant to section
2 13-508.

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

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

11 (i) The name of the political subdivision;

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

13 (iii) The following statements:

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

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

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

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

25 (E) To obtain more information regarding the increase in the
26 property tax request, citizens may contact the (name of political
27 subdivision) at (telephone number and email address of political
28 subdivision).

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

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

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

4 (ii) By posting notice of the hearing on the home page of the
5 relevant county's website, except that this requirement shall only apply
6 if the county has a population of more than twenty-five thousand
7 inhabitants; and

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

10 (g) Each political subdivision that participates in the joint public
11 hearing shall send the information prescribed in subdivision (3)(h) of
12 this section to the county clerk by September 5. The county clerk shall
13 transmit the information to the county assessor no later than September
14 10. The county clerk shall notify each participating political
15 subdivision of the date, time, and location of the joint public hearing.
16 The county assessor shall send the information required to be included on
17 the postcards pursuant to subdivision (3)(h) of this section to a
18 printing service designated by the county board. The initial cost for
19 printing the postcards shall be paid from the county general fund ~~mail~~
20 the postcards required in this subsection. Such postcards shall be mailed
21 at least seven calendar days before the joint public hearing. The cost of
22 creating and mailing the postcards, including staff time, materials, and
23 postage, shall be charged proportionately to ~~divided among~~ the political
24 subdivisions participating in the joint public hearing based on the total
25 number of parcels in each participating political subdivision.

26 (h) The postcard sent under this subsection and the notice posted on
27 the county's website, if required under subdivision (3)(f)(ii) of this
28 section, and published in the newspaper shall include the date, time, and
29 location for the joint public hearing, a listing of and telephone number
30 for each political subdivision that will be participating in the joint
31 public hearing, and the amount of each participating political

1 subdivision's property tax request. The postcard shall also contain the
2 following information:

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

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

8 (iii) The following statement: The following political subdivisions
9 are proposing a revenue increase which would result in an overall
10 increase in ~~as a result of~~ property taxes in (insert current tax year).
11 THE ACTUAL TAX ON YOUR PROPERTY MAY INCREASE OR DECREASE. This notice
12 contains estimates of the tax on your property ~~and the proposed tax~~
13 ~~increase on your property~~ as a result of this revenue increase. These
14 estimates are calculated on the basis of the proposed (insert current tax
15 year) data. The actual tax on your property ~~and tax increase on your~~
16 ~~property~~ may vary from these estimates.

17 (iv) The parcel number for the property;

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

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

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

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

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

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

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

31 (4) After the joint public hearing required in subsection (3) of

1 this section, the governing body of each participating political
2 subdivision shall pass an ordinance or resolution to set such political
3 subdivision's property tax request. If the political subdivision is
4 increasing its property tax request over the amount from the prior year,
5 including any increase in excess of the allowable growth percentage, then
6 such ordinance or resolution shall include, but not be limited to, the
7 following information:

8 (a) The name of the political subdivision;

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

10 (c) The following statements:

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

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

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

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

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

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

27 (6) The county clerk, or his or her designee, shall prepare a report
28 which shall include (a) the names of the representatives of the political
29 subdivisions participating in the joint public hearing and (b) the name
30 and address of each individual who spoke at the joint public hearing,
31 unless the address requirement is waived to protect the security of the

1 individual, and the name of any organization represented by each such
2 individual. Such report shall be delivered to the political subdivisions
3 participating in the joint public hearing within ten days after such
4 hearing.

5 Sec. 11. Section 77-1634, Revised Statutes Supplement, 2021, is
6 amended to read:

7 77-1634 (1) Except as provided in subsection (2) of this section,
8 any levy which is not in compliance with the Property Tax Request Act and
9 section 77-1601 shall be construed as an unauthorized levy under section
10 77-1606.

11 (2) An inadvertent failure to comply with the Property Tax Request
12 Act shall not invalidate a political subdivision's property tax request
13 or constitute an unauthorized levy under section 77-1606. A political
14 subdivision that has complied with the Property Tax Request Act shall not
15 have its property tax request invalidated due to any other political
16 subdivision's failure to comply with the Property Tax Request Act. The
17 failure of a taxpayer to receive a postcard as required under the act
18 shall not invalidate a political subdivision's property tax request or
19 constitute an unauthorized levy under section 77-1606.

20 2. Renumber the remaining section and correct the repealer
21 accordingly.