

LEGISLATURE OF NEBRASKA
ONE HUNDRED SEVENTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 1250

Introduced by Hansen, B., 16.

Read first time January 20, 2022

Committee: Revenue

- 1 A BILL FOR AN ACT relating to the Property Tax Request Act; to amend
- 2 sections 77-1633 and 77-1634, Revised Statutes Supplement, 2021; to
- 3 change provisions relating to joint public hearings, postcards, and
- 4 the effect of certain failures to comply with the act; and to repeal
- 5 the original sections.
- 6 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-1633, Revised Statutes Supplement, 2021, is
2 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 if:

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

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

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

24 (b) The joint public hearing shall be held on or after September 17
25 and prior to September 29 and before any of the participating political
26 subdivisions adopt their ~~file their adopted~~ budget statement pursuant to
27 section 13-506 ~~13-508~~.

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

30 (d) The joint public hearing shall be organized by the county clerk
31 or his or her designee. At the joint public hearing, the representative

1 of each political subdivision shall give a brief presentation on the
2 political subdivision's intent to increase its property tax request by
3 more than the allowable growth percentage and the effect of such request
4 on the political subdivision's budget. The presentation shall include:

5 (i) The name of the political subdivision;

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

7 (iii) The following statements:

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

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

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

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

19 (E) To obtain more information regarding the increase in the
20 property tax request, citizens may contact the (name of political
21 subdivision) at (telephone number and email address of political
22 subdivision).

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

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

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

29 (ii) By posting notice of the hearing on the home page of the
30 relevant county's website, except that this requirement shall only apply
31 if the county has a population of more than twenty-five thousand

1 inhabitants; and

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

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

20 (h) The postcard sent under this subsection and the notice posted on
21 the county's website, if required under subdivision (3)(f)(ii) of this
22 section, and published in the newspaper shall include the date, time, and
23 location for the joint public hearing, a listing of and telephone number
24 for each political subdivision that will be participating in the joint
25 public hearing, and the amount of each participating political
26 subdivision's property tax request. The postcard shall also contain the
27 following information:

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

30 (ii) The name of the county that will hold the joint public hearing,
31 which shall appear directly underneath the capitalized words described in

1 subdivision (3)(h)(i) of this section;

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

11 (iv) The parcel number for the property;

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

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

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

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

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

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

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

25 (4) After the joint public hearing required in subsection (3) of
26 this section, the governing body of each participating political
27 subdivision shall pass an ordinance or resolution to set such political
28 subdivision's property tax request. If the political subdivision is
29 increasing its property tax request over the amount from the prior year,
30 including any increase in excess of the allowable growth percentage, then
31 such ordinance or resolution shall include, but not be limited to, the

1 following information:

2 (a) The name of the political subdivision;

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

4 (c) The following statements:

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

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

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

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

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

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

21 (6) The county clerk, or his or her designee, shall prepare a report
22 which shall include (a) the names of the representatives of the political
23 subdivisions participating in the joint public hearing and (b) the name
24 and address of each individual who spoke at the joint public hearing,
25 unless the address requirement is waived to protect the security of the
26 individual, and the name of any organization represented by each such
27 individual. Such report shall be delivered to the political subdivisions
28 participating in the joint public hearing within ten days after such
29 hearing.

30 Sec. 2. Section 77-1634, Revised Statutes Supplement, 2021, is
31 amended to read:

1 77-1634 (1) Except as provided in subsection (2) of this section,
2 any levy which is not in compliance with the Property Tax Request Act and
3 section 77-1601 shall be construed as an unauthorized levy under section
4 77-1606.

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

14 Sec. 3. Original sections 77-1633 and 77-1634, Revised Statutes
15 Supplement, 2021, are repealed.