

LEGISLATURE OF NEBRASKA  
ONE HUNDRED NINTH LEGISLATURE  
FIRST SESSION

**LEGISLATIVE BILL 211**

Introduced by Riepe, 12; Brandt, 32.

Read first time January 14, 2025

Committee: Revenue

- 1 A BILL FOR AN ACT relating to the Property Tax Growth Limitation Act; to
- 2 amend section 13-3403, Revised Statutes Cumulative Supplement, 2024;
- 3 to change provisions relating to the calculation of property tax
- 4 request authority; to repeal the original section; and to declare an
- 5 emergency.
- 6 Be it enacted by the people of the State of Nebraska,

1       **Section 1.** Section 13-3403, Revised Statutes Cumulative Supplement,  
2       2024, is amended to read:

3       13-3403 (1) Except as otherwise provided in the Property Tax Growth  
4       Limitation Act, for fiscal years beginning on or after July 1, 2025, a  
5       political subdivision's property tax request for any year shall not  
6       exceed its property tax request authority as determined under this  
7       section. The preliminary property tax request authority for each  
8       political subdivision shall be the amount of property taxes levied by the  
9       county board of equalization pursuant to section 77-1601 for such  
10      political subdivision in the prior fiscal year, less the sum of  
11      exceptions utilized in the prior year pursuant to section 13-3404.

12      (2) In addition to the preliminary property tax request authority,  
13      the political subdivision's property tax request authority may be  
14      increased as follows ~~by the product of~~:

15      (a) If public safety services as defined in section 13-320 account  
16      for twenty percent or more of the amount of the political subdivision's  
17      budget funded by property taxes, such political subdivision's property  
18      tax request authority may be increased by:

19      (i) The product of (A) the amount of property taxes levied in the  
20      prior year, less the sum of exceptions utilized in the prior year  
21      pursuant to subdivisions (1) and (2) of section 13-3404 and (B) the  
22      political subdivision's growth percentage; and

23      (ii) The product of (A) the amount of property taxes levied in the  
24      prior year, less the sum of exceptions utilized in the prior year  
25      pursuant to subdivisions (1) and (2) of section 13-3404 and (B) the  
26      greater of zero or the inflation percentage; or

27      (b) If public safety services as defined in section 13-320 account  
28      for less than twenty percent of the amount of the political subdivision's  
29      budget funded by property taxes, such political subdivision's property  
30      tax request authority may be increased by:

31      (i) The product of (A) the amount of property taxes levied in the

1 prior year, less the sum of exceptions utilized in the prior year  
2 pursuant to subdivisions (1) and (2) of section 13-3404 and (B) the  
3 political subdivision's growth percentage; and

4 (ii) The product of (A) the amount of property taxes levied in the  
5 prior year, less the sum of exceptions utilized in the prior year  
6 pursuant to subdivisions (1) and (2) of section 13-3404 and (B) the  
7 greater of two percent or the inflation percentage.

8 ~~(a) The amount of property taxes levied in the prior year increased~~  
9 ~~by the political subdivision's growth percentage, less the sum of~~  
10 ~~exceptions utilized in the prior year pursuant to subdivisions (1) and~~  
11 ~~(2) of section 13-3404; and~~

12 ~~(b) The greater of zero or the inflation percentage.~~

13 **Sec. 2.** Original section 13-3403, Revised Statutes Cumulative  
14 Supplement, 2024, is repealed.

15 **Sec. 3.** Since an emergency exists, this act takes effect when  
16 passed and approved according to law.