

LEGISLATURE OF NEBRASKA  
ONE HUNDRED FIFTH LEGISLATURE  
SECOND SESSION

**LEGISLATIVE BILL 1095**

Introduced by Hilgers, 21.

Read first time January 18, 2018

Committee: Revenue

- 1 A BILL FOR AN ACT relating to revenue and taxation; to amend section
- 2 77-1704.01, Revised Statutes Cumulative Supplement, 2016; to change
- 3 provisions relating to the information included in certain tax
- 4 notices and receipts; to provide an operative date; and to repeal
- 5 the original section.
- 6 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-1704.01, Revised Statutes Cumulative  
2 Supplement, 2016, is amended to read:

3 77-1704.01 (1) The county treasurer shall include with each tax  
4 notice to every taxpayer and with each receipt provided to a taxpayer the  
5 following information:

6 (a) The total amount of aid from state sources appropriated to the  
7 county and each city, village, and school district in the county;

8 (b) The net amount of property taxes to be levied by the county and  
9 each city, village, school district, and learning community in the  
10 county;

11 (c) For real property:

12 (i) The ,—the amount of taxes reflected on the statement that are  
13 levied by the county, city, village, school district, learning community,  
14 and other political subdivisions for the tax year and for the immediately  
15 past year on the same parcel. Such information shall be presented in a  
16 manner that identifies each political subdivision by its full name;—and

17 (ii) The office mailing address, telephone number, and electronic  
18 mail address for the governing board of each political subdivision; and

19 (iii) The web site or mailing address where the budget of each  
20 political subdivision can be obtained, including the telephone number or  
21 electronic mail address where budget inquiries can be made; and

22 (d) For taxes levied for fiscal year 2017-18 on real property within  
23 a learning community, statements explaining that the school district  
24 levies for learning community member districts are increasing, in part,  
25 as a result of the expiration of the learning community common levies,  
26 the proceeds of which were distributed directly to school districts, and  
27 that the remaining learning community levies fund activities of the  
28 learning community.

29 (2) The necessary form for furnishing the information required by  
30 subdivisions (1)(a), (b), and (d) of this section shall be prescribed by  
31 the Department of Revenue. The necessary information required by

1 subdivision (1)(a) of this section shall be furnished to the county  
2 treasurer by the Department of Revenue prior to October 1 of each year.  
3 The form prescribed by the Department of Revenue shall contain the  
4 following statement:

5 THE AMOUNT OF STATE FUNDS SHOWN ABOVE WOULD HAVE BEEN ADDITIONAL  
6 PROPERTY TAXES IF NOT ALLOCATED TO THE COUNTY, CITY, VILLAGE, AND SCHOOL  
7 DISTRICT BY THE LEGISLATURE.

8 Sec. 2. This act becomes operative on July 1, 2019.

9 Sec. 3. Original section 77-1704.01, Revised Statutes Cumulative  
10 Supplement, 2016, is repealed.