

AMENDMENTS TO LB103

Introduced by Revenue.

1           1. Strike the original sections and insert the following new  
2 sections:

3           Section 1. Section 77-1601.02, Reissue Revised Statutes of Nebraska,  
4 is amended to read:

5           77-1601.02 (1) If the annual assessment of property would result in  
6 an increase in the total property taxes levied by a county, municipality,  
7 school district, learning community, sanitary and improvement district,  
8 natural resources district, educational service unit, or community  
9 college, as determined using the previous year's rate of levy, such  
10 political subdivision's property tax request for the current year shall  
11 be no more than its property tax request in the prior year, and the  
12 political subdivision's rate of levy for the current year shall be  
13 decreased accordingly when such rate is set by the county board of  
14 equalization pursuant to section 77-1601. The governing body of the  
15 political subdivision shall pass a resolution or ordinance to set the  
16 amount of its property tax request after holding the public hearing  
17 required in subsection (3) of this section. If the governing body of a  
18 political subdivision seeks to set its property tax request at an amount  
19 that exceeds its property tax request in the prior year, it may do so  
20 after holding the public hearing required in subsection (3) of this  
21 section and by passing a resolution or ordinance that complies with  
22 subsection (4) of this section.

23           (2) If the annual assessment of property would result in no change  
24 or a decrease in the total property taxes levied by a county,  
25 municipality, school district, learning community, sanitary and  
26 improvement district, natural resources district, educational service  
27 unit, or community college, as determined using the previous year's rate

1 of levy, such political subdivision's property tax request for the  
2 current year shall be no more than its property tax request in the prior  
3 year, and the political subdivision's rate of levy for the current year  
4 shall be adjusted accordingly when such rate is set by the county board  
5 of equalization pursuant to section 77-1601. The governing body of the  
6 political subdivision shall pass a resolution or ordinance to set the  
7 amount of its property tax request after holding the public hearing  
8 required in subsection (3) of this section. If the governing body of a  
9 political subdivision seeks to set its property tax request at an amount  
10 that exceeds its property tax request in the prior year, it may do so  
11 after holding the public hearing required in subsection (3) of this  
12 section and by passing a resolution or ordinance that complies with  
13 subsection (4) of this section.

14 (3) The resolution or ordinance required under this section ~~(1) The~~  
15 ~~property tax request for the prior year shall be the property tax request~~  
16 ~~for the current year for purposes of the levy set by the county board of~~  
17 ~~equalization in section 77-1601 unless the governing body of the county,~~  
18 ~~municipality, school district, learning community, sanitary and~~  
19 ~~improvement district, natural resources district, educational service~~  
20 ~~unit, or community college passes by a majority vote a resolution or~~  
21 ~~ordinance setting the tax request at a different amount. Such resolution~~  
22 ~~or ordinance shall only be passed after a special public hearing called~~  
23 ~~for such purpose is held and after notice is published in a newspaper of~~  
24 ~~general circulation in the area of the political subdivision at least~~  
25 ~~five days prior to the hearing. If the political subdivision's total~~  
26 ~~operating budget, not including reserves, does not exceed ten thousand~~  
27 ~~dollars per year or twenty thousand dollars per biennial period, the~~  
28 ~~notice may be posted at the governing body's principal headquarters. The~~  
29 ~~hearing notice shall contain the following information: The certified~~  
30 ~~taxable valuation under section 13-509 for the prior year, the certified~~  
31 ~~taxable valuation under section 13-509 for the current year, and the~~

1 percentage increase or decrease in such valuations from the prior year to  
2 the current year; the dollar amount of the prior year's tax request and  
3 the property tax rate that was necessary to fund that tax request; the  
4 property tax rate that would be necessary to fund last year's tax request  
5 if applied to the current year's valuation; and the proposed dollar  
6 amount of the tax request for the current year and the property tax rate  
7 that will be necessary to fund that tax request; the percentage increase  
8 or decrease in the property tax rate from the prior year to the current  
9 year; and the percentage increase or decrease in the total operating  
10 budget from the prior year to the current year.

11 (4) Any resolution or ordinance setting a political subdivision's  
12 property tax request at an amount that exceeds the political  
13 subdivision's property tax request in the prior year shall include, but  
14 not be limited to, the following information:

15 (a) The name of the political subdivision;

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

17 (c) The following statements:

18 (i) The total assessed value of property differs from last year's  
19 total assessed value by ..... percent;

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

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

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

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

31 (5) Any resolution or ordinance setting a property tax request under

1 this section shall be certified and forwarded to the county clerk on or  
2 before October 13 of the year for which the tax request is to apply.

3 (6) ~~(2)~~ Any levy which is not in compliance with this section and  
4 section 77-1601 shall be construed as an unauthorized levy under section  
5 77-1606.

6 Sec. 2. Original section 77-1601.02, Reissue Revised Statutes of  
7 Nebraska, is repealed.