

ONE HUNDRED SEVENTH LEGISLATURE

FIRST SESSION

**LEGISLATIVE RESOLUTION 22CA**

PROPOSED CONSTITUTIONAL AMENDMENT

Introduced by Linehan, 39; at the request of the Governor.

Read first time January 14, 2021

Committee: Revenue

1 THE MEMBERS OF THE ONE HUNDRED SEVENTH LEGISLATURE OF NEBRASKA,  
2 FIRST SESSION, RESOLVE THAT:

3 Section 1. At the general election in November 2022, the following  
4 proposed amendment to the Constitution of Nebraska shall be submitted to  
5 the electors of the State of Nebraska for approval or rejection:

6 To add a new section 14 to Article VIII:

7 VIII-14 (1) Notwithstanding Article VIII, section 1 or 5, of this  
8 Constitution or any other provision of this Constitution to the contrary,  
9 the total amount of property tax revenue raised by a political  
10 subdivision in any fiscal year shall not be more than three percent  
11 greater than the amount raised in the prior fiscal year, except as  
12 otherwise provided in this section.

13 (2) The total amount of property tax revenue raised by a political  
14 subdivision in a fiscal year may exceed the limitation in subsection (1)  
15 of this section by an amount approved by a majority of legal voters  
16 voting on the issue at an election called for such purpose upon the  
17 recommendation of a majority of the governing body of the political  
18 subdivision. Such recommendation shall include the amount by which the  
19 property tax revenue would exceed the limitation in subsection (1) of  
20 this section for the fiscal year. All costs of the election shall be paid  
21 by the political subdivision seeking to exceed such limitation.

22 (3) The limitation in subsection (1) of this section shall not apply  
23 to the amount of property tax revenue needed to pay the principal and

1 interest on bonded indebtedness that has been approved according to law.

2 (4) The limitation in subsection (1) of this section shall not apply  
3 to the amount of property tax revenue raised by a political subdivision  
4 in any fiscal year on any real growth value within the political  
5 subdivision.

6 (5) For purposes of this section:

7 (a) Property tax revenue means revenue raised from a tax that is  
8 assessed annually upon the value of real property; and

9 (b) Real growth value means the increase in real property valuation  
10 due to (i) improvements to real property as a result of new construction  
11 and additions to existing buildings, (ii) any other improvements to real  
12 property which increase the value of such property, and (iii) annexation  
13 of property by the political subdivision.

14 Sec. 2. The proposed amendment shall be submitted to the electors  
15 in the manner prescribed by the Constitution of Nebraska, Article XVI,  
16 section 1, with the following ballot language:

17 A constitutional amendment to provide that the total amount of  
18 property tax revenue raised by a political subdivision in any fiscal year  
19 shall not be more than three percent greater than the amount raised in  
20 the prior fiscal year, except for amounts approved by voters, amounts  
21 needed to pay bonded indebtedness, and amounts raised on real growth  
22 value.

23 For

24 Against.