Postcard and Joint Public Hearing Prep Work

July 24, 2026

August 20th – Certifications of Taxable Values and Value Attributable to Growth delivered by County Assessor

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE
{format for all counties and cities.}
TAX YEAR _____
{certification required on or before August 20th of each year}

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF:_______________________________

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage [b]

[*] Growth Value is determined pursuant to Neb. Rev. Stat. § 13-3402 and § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.
***Note**: Growth Value and Real Growth Value mean the same when referring to the Property Tax Growth Limitation Act and the Property Tax Request Act.*
[b] Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the political subdivision's Growth Value divided by the political subdivision's total property valuation from the prior year.

I____, County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

_______________________________ _______________________________
(signature of county assessor) *(date)*

CC: County Clerk,_________________County
CC: County Clerk where district is headquartered, if different county,_________________County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Joint Public Hearing: Yes or No?

_______________ COUNTY

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Total Property Tax Request *(Total Personal and Real Property Tax Required from* ***prior year*** *budget - Cover Page)*	(1)	$ -
Base Limitation Percentage Increase (2%)	2.00 % (2)	
Real Growth Percentage Increase _____ / _____ = 0.00 % 2025 Real Growth Value per Assessor / Prior Year Total Real Property Valuation per Assessor	(3)	
Total Allowable Growth Percentage Increase (Line 2 + Line 3)	(4)	2.00 %
Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)	(5)	$ -
TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) **(Without needing to attend Joint Public Hearing, or be included on postcard notification)**	(6)	$ -

ACTUAL PROPERTY TAX REQUEST

2025-2026 ACTUAL Total Property Tax Request *(Total Personal and Real Property Tax Required from Cover Page)*	(7)	$ -

By September 4th: County Clerk or designee will choose date, time and location for joint public hearing

- County Clerk will provide Assessor with date, time and location of joint public hearing

- County Clerk will publish notice of the hearing in a legal newspaper in or of general circulation in the county.

- County will post notice of the hearing on the home page of the county website if the county population is more than **ten thousand.**

- County Board will designate the vendor that will provide printing services. (State Print Shop) Estimated cost per postcard is .62 (printing, presort, postage).

By September 4th: Deadline for subdivisions to notify County Assessor

- County Assessor will receive relevant information via email from the Political Subdivisions for the postcard.

- As a reminder: Political Subdivisions not headquartered in county will need to report to the assessor in all counties where their taxpayers are impacted by the tax request increase.

- It is the responsibility of the political subdivision to electronically submit information for the postcard to the county assessor(s) of all your taxpayers.

- Use the nebraskacounties.org/directory to find county assessor emails

By September 4th: Publication and Website Requirements

- County Assessor will provide the County Clerk with a list of all political subdivisions and locations, date and time of hearings for publication and notify each participating political subdivision of the date, time, and location of the joint public hearing.

- Publication and website shall include the date, time, and location for the joint public hearing, a listing of and telephone number for each political subdivision that will be participating in the joint public hearing, and the amount of each participating political subdivision's property tax request. (include all joint public hearings that impact your county's taxpayers).

- Newspaper publication cost is not reimbursable

By September 4th: Data for the Postcard

- The location, date and time of the Public Hearing political subdivision is headquartered
- Contact person, phone number and email address of political subdivision
- Prior Year Total Taxable Value: Sum of all prior year certifications of taxable value
- Current Year Total Taxable Value: Sum of all current year certifications of taxable value
- Prior Year Property Tax Request
- Current Year Property Tax Request
- Updated Political Subdivision form is available on the MIPS portal

NOTICE OF PROPOSED TAX INCREASE

Lincoln County, NE

Parcel Number:
0085935.74
Owner Information:
EVANS, ROB
Situs Address:

Legal Description:
SW1/4SE1/4SE1/4 9-12-30 10.13 A.
(IOLL ONLY)

Section: 09
Township: 12
Range: 30
Acres: 0.000

The following political subdivisions are proposing a revenue increase which would result in an overall increase in property taxes in 2025.THE ACTUAL TAX ON YOUR PROPERTY MAY INCREASE OR DECREASE. This notice contains estimates of the tax on your property as a result of this revenue increase.These estimates are calculated on the basis of the proposed 2025 data. The actual tax on your property may vary from these estimates. This notice does not reflect the total of all property taxes due for this parcel.

2024 Assessed Value	$213,459	2025 Assessed Value	$230,536	
Political Subdivision	2024 Taxes	2025 Estimated Taxes	Estimated Increase	Hearing
COUNTY GENERAL 308-534-4350	589.74	636.49	46.75	1

PUBLIC HEARINGS

1) Mid Plains Community College Theatre- 601 W State Farm Rd, North Platte, NE - Sept. 17th, 2025 6:00 pm CST

Proposed Budget on Website

Each participating political subdivision shall also maintain a prominently displayed and easily accessible link on the home page of the political subdivision's website to the political subdivision's proposed budget, except that this requirement shall not apply if the political subdivision is a county with a population of less than ten thousand inhabitants, a city with a population of less than one thousand inhabitants, or, for joint public hearings prior to January 1, 2024, a school district.

Postcard Notification

- County Board selects printing company
- Counties that designate State Print Shop – NACO will facilitate with software vendors
- Anticipate a 48-hour weekday turnaround
- Beware of Postal Delays – **Find other ways to communicate with public**
- NACO will invoice counties for printing and postage
- Pink cardstock will be used
- Cost is estimated at .62 a postcard
- Send postcards to all affected taxpayers (Assessor) seven days prior to joint public hearing in their county
- When scheduling a JPH meeting, please allow enough time for postcards to be processed and delivered (especially where delivery is weekly)

Joint Public Hearing: After September 14th and prior to the 24th

- County is responsible for organizing joint hearing (must be held after 6:00 p.m.)
- Each participating subdivision must designate one person to attend the joint public hearing and one elected official will be in attendance.
- Presentation(s) must be provided by a representative from each political subdivision about the increase in property tax request
- If you could, let Candace know the date/time/location of public hearing

Joint Public Hearing: After September 14th and prior to the 24th

- Public must be allowed a reasonable amount of time to speak at joint public hearing
- Meeting must be held before any participating subdivision files their adopted budget with the State Auditor
- County may hold their regular budget meetings prior to the joint public hearing
- Short Video to prepare for Joint Public Hearing https://vimeo.com/862091109

During the Joint Public Hearing:

- An elected official may be the designated representative from a participating political subdivision.
- NEW THIS YEAR: LB803-the county assessor of the host county and one elected board member from every participating body must attend the hearings.
- Existing law requires one elected official from each county, city, and school district that exceeds their property tax request by more than an allowable growth percentage to participate in the hearing.
- The presence of a quorum or the participation of elected officials at the joint public hearing does not constitute a meeting as defined by section 84-1409 of the Open Meetings Act.

Joint Public Hearing Presentation:

The presentation shall include the following:

- The name of the political subdivision
- The amount of the property tax request
- The total assessed value of property differs from last year's total assessed value by ..... Percent
- The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property, would be $..... per $100 of assessed value
- The (name of political subdivision) proposes to adopt a property tax request that will cause its tax rate to be $..... per $100 of assessed value
- Based on the proposed property tax request and changes in other revenue the total operating budget of (name of political subdivision) will exceed last year's by ..... Percent
- To obtain more information regarding the increase in the property tax request, citizens may contact the (name of political subdivision) at (telephone number and email address of political subdivision).

Submit Report Within 10 days of Joint Public Hearing:

- The name(s) of the designated representative and the political subdivisions participating in the JPH.
- The real growth value and real growth percentage for each participating political subdivision.
- The amount each participating political subdivision seeks to increase its PTX in excess of the allowable growth %
- The number of individuals who signed in to attend the joint public hearing.
- Name and address of individuals that spoke at the hearing, unless the address requirement is waived to protect the security of the individual
- The name of any organization represented by each such individual.
- Name of participating subdivision that presented at the hearing
- State Auditor has created a form (available on the auditor website)
- State Auditor and NACO are requesting a copy of the report.

Submit Report Within 10 days of Joint Public Hearing:

_______________ County
Joint Public Hearing Report

Pursuant to Neb. Rev. Stat. § 77-1633, a joint public hearing was held on September ____, 2025 at __:____ P.M at (location of meeting).

Notice of the Joint Public Hearing was provided by:
1. Postcard mailed to all affected property taxpayers by the County Assessor on (date postcard was mailed).
2. Publication in (name of newspaper) on (date notice was published)
3. Notice posted on the home page of the County's website on (date notice posted to website)

Note: Website notice only required if County population is more than 10,000

The following political subdivision representatives were present at the hearing and gave a brief presentation on their political subdivision's intent to increase their property tax request by more than the allowable growth percentage and the effect of such request on their budget.

Political Subdivision	Designated Representative Name	Real Growth Value	Real Growth Percentage	Tax Request increase above Allowable Growth Percentage
		$	%	$
		$	%	$
		$	%	$
		$	%	$
		$	%	$

Additionally, the following individuals spoke at the joint public hearing and provided their input on the proposed property tax requests.

Name	Address	Organization Represented *(if applicable)*

Note: Address requirement may be waived to protect the security of the individual

_____________________ **Total individuals who signed in to attend the Joint Public Hearing**

After all members of the public present were given a reasonable amount of time to provide their input on the

After the Joint Public Hearing:

The governing body shall pass an ordinance or resolution to set the property tax request:

RESOLUTION or ORDINANCE MUST INCLUDE:

- Name of the political subdivision
- Amount of property tax request
- Certain statements (following slide)
- The record vote of the governing body in passing the resolution or ordinance.

After the Joint Public Hearing Resolution/Ordinance Due to County Clerk by Oct. 15

- Form available on APA Website.

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. ________

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of the __________________________ passes by a majority vote a resolution or ordinance setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing Body of the ________________, resolves that:

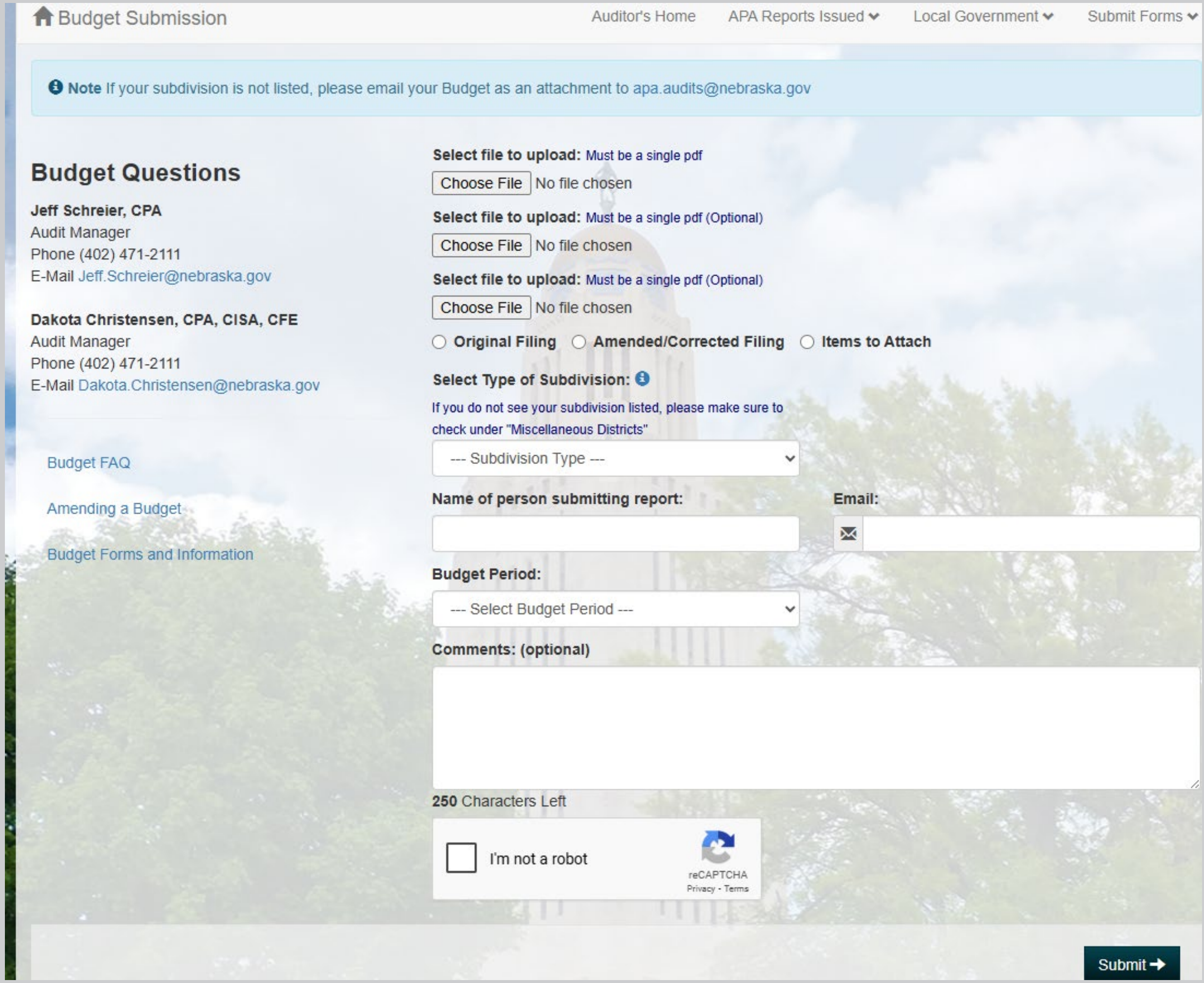
1. The 2025-2026 property tax request be set at $___________.
2. The total assessed value of property differs from last year's total assessed value by _______ percent.
3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property, would be $______ per $100 of assessed value.
4. The ____________ (name of political subdivision) proposes to adopt a property tax request that will cause its tax rate to be $_____ per $100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of _________ (name of subdivision) will increase (or decrease) last year's budget by ___ percent.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025.

Motion by ________________, seconded by ______________________ to adopt Resolution #____________. Voting yes were _________________________________. Voting no were ______________________.

Dated this ______ day of _____________ 2025.

NOTE 1: The Property Tax Request per the Budget Document is reported in total. If you need separate levies for separate funds your resolution should identify the tax request by fund.

September 30th– Final day to file adopted budget to State Auditor



Cost Share for Postcards

- The initial cost for Postcards, Printing, and Postage will be paid from the County General Fund
- Cost of Postcards will divided proportionately among participating subdivisions.
- The actual cost for the postcard is estimated at .62 cents.
- Counties will receive a breakdown to assist with postcard reimbursement cost.

Timeline Snapshot

On or Before August 1 – political subdivisions submit preliminary request for levy allocation to county board

On or Before August 20- County Assessor certifies assessed value on all taxable property.

September 1- determine final allocation of levy authority for political subdivisions

September 4 – joint public hearing notices to Assessor

September 15-23 – joint public hearings

September 30 – Budgets must be submitted to Auditor of Public Accounts (APA)

October 20- BOE certifies and sets levy for taxes

LB803 Changes in 2027

Change of Valuation Notices and Protest in June

Taxpayers protesting valuation must provide supporting documentation

June change of valuation notice will include:

- Prior year taxes
- Estimated current year taxes using prior year levy rate
- Valuation protest information
- Budget hearing information notice

LB803 Changes in 2027

Moves September pink postcard and joint public hearing process to July.

- By June 25, Department of Revenue sends postcard with county website information
- Postcard mailing cost shifts from counties to the state
- Schools, cities and counties must hold hearing on or after July 1 and prior to July 15

Budget Change

- Tax increase resolution requires two-thirds board approval and seven-member boards require four-sevenths approval

Joint Public Hearing in July

- County is responsible for organizing joint hearing (must be held after 6:00 p.m.)
- An elected official may be the designated representative from a participating political subdivision.
- NEW THIS YEAR: LB803-the county assessor of the host county and one elected board member from every participating body must attend the hearings.
- The presence of a quorum or the participation of elected officials at the joint public hearing does not constitute a meeting as defined by section 84-1409 of the Open Meetings Act.

Joint Public Hearing in July

NACO will provide guidance on the LB803 updates effective January 1, 2027, throughspring district meetings as well as a webinar.

Questions?

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