

2026 Public Safety Tax Statement Reporting Form

Public Safety % for Tax Statement Calculation Per Parcel

NEB. REV. STAT. § 77-1701

REPORTING ENTITY

Date (xx/xx/xxxx)

County

Municipality

PUBLIC SAFETY PERCENTAGE CALCULATION

Step 1: Enter all expenses related to Public Safety as defined under Neb. Rev. Stat. § 13-320, plus County Attorney and Public Defender expenses, from the budget.

\$

Step 2: What is the property tax request (not including non-public safety related bond asks)?

\$

Step 3: What is the % of property tax request funds for public safety?

Calculated automatically — Step 1 ÷ Step 2 (not editable)

If the reported percentage exceed 100%, the treasurer will enter 100% to prepare the note on the tax statement as the amount of property taxes shown on the individual tax statement will reflect this percentage of the levied taxes.

INSTRUCTIONS & NOTES

- If the city or village does not levy property taxes, it does not need to complete this form.
- This form is a resource to assist counties in collecting and entering the data needed for the tax statement to comply with Neb. Rev. Stat. § 77-1701.
- Once completed, return this form to the county at the same time property tax requests are certified to the County Clerk.
- All completed forms will be entered by the County Treasurer.
- Municipalities in Douglas, Lancaster, and Sarpy County: please check with your County Treasurer on the data needed for tax statement printing.

Neb. Rev. Stat. § 77-1701

Such statement shall clearly indicate, for each applicable county, city, or village, the amount of property taxes due to fund any and all public safety services as defined in section 13-320, county attorneys, and public defenders, regardless of whether such amount is taken as an exception to the political subdivision's property tax request authority under section 13-3404. (New this year: LB 803 clarifies that counties, cities, and villages that levy property taxes will report the amount of property taxes due to fund public safety services.)

Neb. Rev. Stat. § 13-320 — Public safety services, defined

“Public safety services” means crime prevention, offender detention, and firefighter, police, medical, ambulance, or other emergency services (Neb. Rev. Stat. §§ 13-318 to 13-326).