

Walk Through on Political Subdivision
Timelines for postcard printing and
joint public hearing
Neb. Rev. Statute 77-1633

By August 20th

Certifications of Value
are sent by Assessor

CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH

{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)	Value Attributable to Growth [*]	Total Taxable Value	Real Growth Value ^a	Prior Year Total Real Property Valuation	Real Growth Percentage ^b

^{*} Value attributable to growth is determined pursuant to Neb. Rev. Stat. § 13-518 which includes real and personal property and annexation, if applicable.

^a Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.

^b Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the political subdivision's Real Growth Value divided by the political subdivision's total real 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 headquarter, if different county, _____ County

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

Budget Prep

Allowable Growth
Percentage Computation
Form

_____ COUNTY	
2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM	
CALCULATION OF ALLOWABLE GROWTH PERCENTAGE	
Prior Year Total Property Tax Request <i>(Total Personal and Real Property Tax Required from prior year budget - Cover Page)</i>	(1) \$ -
Base Limitation Percentage Increase (2%)	2.00 % (2)
Real Growth Percentage Increase	= 0.00 % (3)
2024 Real Growth Value per Assessor	/
Prior Year Total Real Property Valuation per Assessor	=
<i>Note: Real Growth Value per Assessor for purposes of the Property Tax Request Act (§77-1631) is different than the growth value for purposes of the Lid on Restricted Funds (§13-518). The County Assessor must provide you with separate growth amounts.</i>	
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 BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5)	(6) \$ -
ACTUAL PROPERTY TAX REQUEST	
2024-2025 ACTUAL Total Property Tax Request <i>(Total Personal and Real Property Tax Required from Cover Page)</i>	(7) \$ -
<p>If line (7) is greater than line (6), your political subdivision is required to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide your information to the County Assessor electronically by September 4th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.</p> <p>If line (7) is less than line (6), your political subdivision is not required to participate in the joint public hearing, or complete the postcard notification requirements of §77-1633. You are required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632.</p>	

By September 4th

County Clerks will designate 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. (CSG and State Print Shop) Estimated cost per postcard is .50 (printing, presort, postage).
- Community Colleges are less likely to participate in the JPH due to new state funding.

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

Deadline for subdivisions to
provide phone number and
proposed tax request to County
Assessor

- County Budget Prep Worksheets should be prepped by August 20th to populate new certification value.
- APA will have a tab on budget forms to calculate Real Growth percentage
- 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

Friendly Reminder:

School Bond Exclusion

Property tax request means the total amount of property taxes requested to be raised for a political subdivision through the levy imposed pursuant to section 77-1601, **excluding the amount to be levied for the payment of principal or interest on bonds issued or authorized to be issued by a school district.**

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**
- **New form will be sent out by MIPS**

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

Joint Public Hearing Notice

- **County Board selects printing company**
 - Counties that designate CSG or State Print Shop – NACO will facilitate with software vendors and the state print shop
 - Anticipated 24-to-48 hour turnaround
 - Beware of Postal Delays
 - NACO will invoice counties for printing and postage
 - Pink cardstock will be used
 - Cost is estimated at .50 a postcard
- **Send postcards to all affected tax-payers (Assessor) must be sent 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)**

NOTICE OF PROPOSED TAX INCREASE

STANTON COUNTY

Parcel Number:
0002234.00

Owner Information:
JOHNSON, WILLIAM W, TR

Situs Address:
56146 837 RD STANTON NE

Legal Description:
NW ELKHORN PCT WILLIAM W
JOHNSON REV TRUST

Section: 22
Township: 23
Range: 01E
Acres: 160.000

The following political subdivisions are proposing a revenue increase which would result in an overall increase in property taxes in 2024. 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 2024 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.

2023 Assessed Value	\$ 749,990	2024 Assessed Value	\$ 855,065	
Political Subdivision	2023 Taxes	2024 Estimated Tax	Estimated Change	Hearing
NORTHEAST GEN (402) 844-7036	\$ 693.74	\$ 790.94	\$ 97.20	1
COUNTY GENERAL (402) 439-2222	\$ 2,171.05	\$ 2,573.51	\$ 402.46	2

PUBLIC HEARINGS

Hearing: 1 Date: Sep 21, 2024 Location: LIFELONG LEARNING CENTER
Time: 06:00 PM 801 EAST BENJAMIN AVE, NORFOLK, NE 68701
Hearing: 2 Date: Sep 21, 2024 Location: STANTON COUNTY COURTHOUSE
Time: 06:15 PM 804 IVY ST, STANTON, NE 68779

To obtain more information regarding the tax increase, citizens may contact the political subdivision at the telephone number provided in this notice. Please note that the taxes described on this postcard are determined before any exemption amount or property tax credit has been calculated.

Postcard
Sample

After September
14th and prior to the
24th

Joint Public Hearing Held

- 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
- 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>

After September
14th and prior to the
24th

Joint Public Hearing Held

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).

After September
14th and prior to the
24th

Hearing Date Requirements

- At least one elected official from each participating political subdivision shall attend the joint public hearing.
- An elected official may be the designated representative from a participating political subdivision.
- 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.

Within 10 days of
joint public hearing

County Clerk must provide a report
to all participating subdivision

- 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 and provided to County Clerks
- State Auditor and NACO are requesting a copy of the report.

_____ County
Joint Public Hearing Report

Pursuant to Neb. Rev. Stat. § 77-1633, a joint public hearing was held on September ____, 2023 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 proposed property tax requests, the hearing was closed.

Signed,

 _____ County Clerk (or designee)

**Within 10 days of
 joint public hearing
 County Clerk must provide a report
 to all participating subdivision**

After the joint public
hearing

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

■ **THE ORDINANCE OR RESOLUTION 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.

Statements for the Ordinance or Resolution

The ordinance or resolution is due to the county clerk by October 15.

■ THE ORDINANCE OR RESOLUTION MUST INCLUDE THE FOLLOWING STATEMENTS:

- “The total assessed value differs from last year’s total assessed value by [XX] 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 \$[0.XXXXX] 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 \$ [X.XXXX] 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 [XX.XX] percent.”

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 be divided proportionately among participating subdivisions.
 - Example: Anonymous County (13,665 parcels) and City of Townsville (3,557 parcels) must be on the postcards. Assume* the per unit cost for each postcard is 50 cents. The total cost for the County will be \$6,832.50 (13,665 x 50 cents). Townsville will reimburse County \$889.25 (3,557 x 25 cents).
 - * The actual cost for the postcard is estimated at .50 cents.
 - Counties that use MIPS Assessor software will receive a breakdown to assist with postcard reimbursement cost.



Questions?