

The background features a series of concentric circles in light gray, some solid and some dashed, creating a ripple effect. A prominent red callout box with a downward-pointing arrow is centered on the page. Inside the box, the text is white and reads: "Walk Through on Political Subdivision Timelines for postcard printing and joint public hearing".

Walk Through on Political
Subdivision Timelines for
postcard printing and joint public
hearing

By August 20th

Certifications of Value are sent by Assessor

There is updated forms this year

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.

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. (NACO has partnered with the State Print Shop again this year.) Cost per postcard is .45 (printing, presort, postage).
- NOTE: Labor Day falls on the 4th this year!!! Please encourage your political subdivisions to turn in information by Friday, September 1st.

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 (same as last year except schools will look different for school bond exclusion)
- 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
- NOTE: Labor Day falls on the 4th this year!!! Information must be electronically submitted by Friday, September 1st.

New this Year

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

**Recommended Data for the
Postcard to be Electronically
Submitted to the Assessor**

- **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 Total Real Property Value: Sum of all prior year certifications of taxable value**
- **Real Growth Value: Sum of all current year certifications of taxable value**
- **Prior Year Property Tax Request**
- **Current Year Property Tax Request**
- **Allowable Growth: Prior Year Property Tax Request multiplied by Allowable Growth Percentage**

By September 4th

Publication and Website
Requirements

- County Assessor will need to provide the County Clerk with a list of all political subdivisions and locations, date and time of hearings for publication.
- The Clerk will 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

New this Year

Add Proposed Budget to 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 the State Print Shop – NACO will facilitate with software vendors and the state print shop; Pitney Bowes will presort and mail
 - Last year – 24 to 48 hour turnaround
 - NACO will invoice counties for printing, presort and postage
 - Print Shop will use pulsar pink cardstock
 - Cost is estimated at .45 a postcard
- **Send postcards to all affected tax-payers (Assessor) must be sent seven days prior to joint public hearing in their county.**

Postcard
Sample

NOTICE OF PROPOSED TAX INCREASE

BROWN COUNTY

Parcel Number:
090025784
Owner Information:
4 R RANCH LLC SOUTH
Situs Address:
36-25-21
Legal Description:
ALL OF SECTION 631.56
ACRES 36-25-21

Section: 36
Township: 25
Range: 21
Acres: 631.560

The following political subdivisions are proposing a revenue increase which would result in an overall increase in property taxes in 2022. 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 2022 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.

2021 Assessed Value	\$ 572,453	2022 Assessed Value	\$ 721,016	
Political Subdivision	2021 Taxes	2022 Estimated Tax	Estimated Change	Hearing
AINSWORTH 10 (000) 000-0000	\$ 4,358.74	\$ 240,338.67	\$ 235,979.93	1
COUNTY LEVY (000) 000-0000	\$ 1,712.99	\$ 240,338.67	\$ 238,625.68	2
NE COMM COLLEGE (000) 000-0000	\$ 538.11	\$ 240,338.67	\$ 239,800.56	3

PUBLIC HEARINGS

Hearing: 1 Date: Sep 01, 2022 Location: ANY GIVEN HIGHSCHOOL
Time: 06:00 PM ANY GIVEN CITY, NE
Hearing: 2 Date: Sep 01, 2022 Location: BROWN COUNTY COURTHOUSE
Time: 06:00 PM 148 W 4TH ST, SUITE #6, AINSWORTH, NE 69210
Hearing: 3 Date: Sep 01, 2022 Location: COMMUNITY COLLEGE HEADQUARTERS
Time: 06:00 PM HEADQUARTERS, NE

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.

September 14th
through 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

September 14th
through 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).

September 14th
through 24th

New this Year
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 .45 cents.
 - Counties that use MIPS Assessor software will receive a breakdown to assist with postcard reimbursement cost.

A red speech bubble with a white outline and a small tail pointing downwards. The word "Questions?" is written inside in white, sans-serif font. The background features faint, curved lines in the corners.

Questions?