

Nebraska Property Tax Request Act (§77-1630 to §77-1634)

LB 644 (2021) and LB 927 (2022)

https://revenue.nebraska.gov/sites/revenue.nebraska.gov/files/doc/pad/info/Real_Property_Assessment.pdf

on or before January 15 (§77-1301)	Preliminary Real Estate Valuations	Counties with a population of at least one hundred fifty thousand, the county assessor shall provide notice of preliminary valuations to real property owners.
on or before March 19 (§77-1301, §77-1315)	Complete and Implement Real Estate Valuations	Counties with a population of less than hundred fifty thousand, the county assessor shall complete the assessment of real property.
on or before March 25 (§77-1301, §77-1315)	Complete and Implement Real Estate Valuations	Counties with a population or more than hundred fifty thousand, the county assessor shall complete the assessment of real property.
on or before June 1 (§77-1301, §77-1315)	Notice of Property Valuation Change	County assessor must send notices of valuation change by first class mail to property owner of every item of real property owned as of May 20 which has been assessed at a value different than in the previous year.
on or before June 6 (§77-1315)	Public Notice of Assessment Ratios	County assessor must post in the office, mail to a newspaper of general circulation and to licensed broadcast media the county the assessment ratios and any other statistical measures.
on or before June 30 *(if extended between July 25 to August 10) (§77-1502, §77-1504)	Protest Property Valuation Change	Property owners may protest valuation change. County with a population of more than one hundred thousand inhabitants: a) protesters with real property shall be afforded the opportunity to meet in person with the CBOE or a referee appointed under section 77-1502.01 b) *may adopt a resolution to extend the deadline for hearing protests.
between June 1 and July 25 (§77-1502)	Review and Decide on Protested Valuations	County Board of Equalization (CBOE) shall meet for the purpose of reviewing and deciding written protests.
on or before August 2 (if extended on or before August 18) (§77-1502)	Notice of Protest Outcome	County clerk will notify protestors of action taken by the CBOE, within seven days after final decision.
on or before August 10 (§77-1504.01)	Property Values Set	CBOE may petition the State Tax Equalization and Review Commission (TERC) to consider an adjustment to a class or subclass of real property within the county. Petitions must be filed with the commission on or before July 26.
(seven days after CBOE decision)	Final Value Notice	Final value notices will be mailed to all property owners and posted on the county clerk's website.
on or before August 20 (§18-2148, §79-1016)	Certify Taxable Valuations	County assessor certifies taxable valuations and growth values to all political subdivisions in the county.
on or before August 24 (if extended on or before September 10) (§77-1510)	Appeal Protest Outcome	If property owners who filed to protest property valuations are dissatisfied by the valuation set by the board, they can file an appeal to the TERC.
<i>* If political subdivisions seeks to increase its property tax request by more than the allowable growth percentage, they may do so if:</i>		
by September 5 (§77-1633)	Notify County Clerk to hold Joint Public Hearing	Each political subdivision that participates in the joint public hearing shall send the information to the county clerk to organize a joint public hearing.
-	Hearing Date Set	County clerk shall notify each political subdivision of the date, time, and location of the joint public hearing.
no later than September 10 (§77-1633)	Notify Assessor of Joint Public Hearing Details	County clerk shall transmit the joint public hearing information to the county assessor.
(seven days prior to hearing) (§77-1633)	Mail Notice of Joint Public Hearing	County assessor shall mail the required postcards to all affected property taxpayers at least seven calendar days before the joint public hearing.
(prior to hearing) (§77-1633)	Website Notice of Joint Public Hearing	Counties with a population of more than twenty-five thousand shall publish a notice of the hearing on the home page of the relevant county's website.
-	Newspaper Notice of Joint Public Hearing	Notice of the hearing in a legal newspaper in or of general circulation in the relevant county.
between September 17 and September 29 (§77-1633, §13-508)	Joint Public Hearing	Hearing must be held before adopting political subdivisions budget, held after 6pm, and there shall be no items on the agenda other than each political subdivision's intent to increase its property tax request by more than the allowable growth percentage.
(at the hearing) (§77-1633)	Political Subdivision's Explanation	Representative of each political subdivision shall give a brief presentation explaining the increase and it's affects on the budget.
on or before September 30 (§13-508)	Political Subdivisions Submit Adopted Budget	Subdivisions' governing bodies shall file with and certify to the levying board(s) and the auditor a copy of the adopted budget.
-	Certify Taxes Authorized	County board will certify the amount of tax to be levied to the county clerk.
(ten days after hearing) (§77-1633)	Joint Public Hearing Report	Report shall be delivered to the political subdivisions in the joint public hearing within ten days after the hearing.
on or before October 15 (§77-1633)	Resolution Certified	Property tax request over the allowable growth percentage shall be certified and forwarded to the county clerk.
on or before October 20 (§77-1601, §77-3443, §77-3444)	Certify Levies	CBOE shall certify all levies to insure that the taxes levied by political subdivisions subject to this subsection do not exceed the allowable limit for any parcel or item of taxable property. The levy allocated by the county or municipal county may be exceeded as provided in section 77-3444.

Nebraska Property Tax Request Act FAQs

Question: What political subdivisions are impacted by Nebraska Property Tax Request Act?

ANSWER: This legislation only includes the four largest taxing authorities in the state, which include **Counties, Cities, Schools, and Community Colleges**.

Question: Who is responsible for mailing out the postcards about the Joint Public Hearing?

ANSWER: Political subdivision will request county clerk to organize a joint public hearing. County clerk will notify each political subdivision and the county assessor of the date, time, and location of the hearing. **County assessor** will be responsible for mailing the postcards to all affected property taxpayers at least seven calendar days before the joint public hearing.

Question: Who is to pay for the costs associated with the developing and mailing of the postcards?

ANSWER: The cost of creating and mailing the postcards, including staff time, materials, and postage, shall be charged proportionately to **divided among the political subdivisions participating** in the joint public hearing based on the total number of parcels in each participating political subdivision.

Question: When a school district or community college encompasses multiple cities or counties, what is the protocol?

ANSWER: **Example:** Tri-County Public Schools

If Tri-County is going to see increased revenue above the allowed growth percentage (2% plus the political subdivision's real growth percentage) under the passage of LB 644 (§77-1633) they would notify the Jefferson County Clerk (on/before Sep. 5) to set a date (between Sep. 17-29), time, and location for the joint public hearing to be held. The Jefferson County Clerk will immediately notify (on/before Sep. 10) the political subdivision and the Jefferson County Assessor of the date, time, and address of the hearing. Jefferson County Assessor will proceed with preparing and mailing postcards (seven days prior to hearing) for those residents that live in Jefferson County. The political subdivision will have to transmit the joint public hearing information to the Gage and Saline County Assessors. Who will then proceed with preparing and mailing postcards (seven days prior to hearing) for their residents in their county.

Question: If a political subdivision fails to comply, will that affect those in compliance?

ANSWER: A political subdivision that has complied with the Property Tax Request Act shall **not have its property tax request invalidated due to any other political subdivision's failure to comply** with the Property Tax Request Act.

Question: What is meant by the term 'growth' in the following statement "Allowable growth percentage means a percentage equal to the sum of two percent plus the political subdivision's real growth percentage."

ANSWER: **Real growth percentage** means the percentage obtained by dividing the political subdivision's real growth value by the political subdivision's total real property valuation from the prior year.

Real growth value is the increase in a political subdivision's real property valuation from the prior year to the current year due to any improvement(s) that increase the value of the property, annexation, and/or a change in the use of real property; The annual increase in the excess value for any tax increment financing project located in the political subdivision.

**Specific definition can be found in the Nebraska Revised Statute §77-1631*

Example of Notice (includes required language stated in §77-1633)

NOTICE OF PROPOSED TAX INCREASE

Lancaster County

Parcel Number:

12-34-567-890-111

The following political subdivisions are proposing a revenue increase which would result in an overall increase in property taxes in 2021. **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 tax increase. These estimates are calculated on the basis of the proposed 2021 data. The actual tax on your property may vary from this estimate.

Owner Information and

Property Location:

Jack and Jane Taxpayer
123 Nebraska Way
Lincoln, NE 68516

2020 Assessed Value	\$407,500	2021 Assessed Value	\$528,500
Political Subdivision	2020 Taxes	2021 Estimated Taxes	Estimated Increase
Lancaster County (402) 441-6865	\$1076.74	\$1418.81	\$342.07
Lincoln Public Schools (402) 436-1000	\$4020.24	\$5290.74	\$1270.05
SE Comm College (402) 471-3333	\$358.30	\$472.14	\$113.84
City of Lincoln (402) 441-7511	\$1077.12	\$1417.52	\$340.40

PUBLIC HEARING

Date: September 20, 2021

Location: Lincoln Southwest High School Gymnasium

Time: 6:00 PM

7001 South 14th Street, Lincoln, NE 68512

To obtain more information regarding the tax increase, citizens may contact the political subdivision at the above phone number.