

## LB 644 Summary & Talking Points

[https://nebraskalegislature.gov/bills/view\\_bill.php?DocumentID=44190](https://nebraskalegislature.gov/bills/view_bill.php?DocumentID=44190)

### **CALL TO ACTION**

*Please contact your Senator(s) to let them know that LB 644 is not ready for debate, and is unclear on its expectations of political subdivisions.*

*Senator contact info: [https://nebraskalegislature.gov/senators/senator\\_list.php](https://nebraskalegislature.gov/senators/senator_list.php)*

NASB's opposes LB 644 from Sen. Ben Hansen, that would require certain political subdivisions within a county requesting more property tax dollars than the prior year to participate in a 'joint public hearing' at the same time on the same day. **School Boards welcome transparency and public input, but this bill as written is unworkable and has some practical challenges.**

The political subdivisions affected by this bill include a county, city, **school district**, or community college. Villages would not be required to participate in the joint hearing. If the political subdivision includes area in more than one county, the county in which the principal headquarters are located will be the location of the joint public hearing.

The information required to be published on the postcard that is mailed to all affected property taxpayers will now require:

- the date, time and location for the joint public hearing
- a listing of each political subdivision that will be participating in the joint public hearing
- a telephone number for each political subdivision
- the amount of each participating political subdivision's property tax request

Additional information on the postcard will be:

- the name of the county that will be holding the joint public hearing
- the parcel number and the name and address of the property owner
- the prior year and the current year assessed valuation
- the amount of property taxes due in the prior year and the amount of property taxes due for the current year and the change in the amount of property taxes due

The due date for filing the budget with the Auditor of Public Accounts for all political subdivisions is September 27, with the operative date as January 1, 2022.

## **Talking Points**

- 1) Unclear/Unworkable
  - a. What to do if you have more than one school district in a county?
  - b. What if you have property in a different county? Do you get notice?
  - c. Who has to participate? Whole board? One representative?
    - i. Will we have facilities big enough to accommodate?
  - d. What is the purpose of the Super Board meeting? No action to be taken.
- 2) Duplicative meeting

- a. School already have a budget meeting required. Why do it again?
  - b. Action by the board is already taken, where the public has an opportunity to engage the board.
  - c. The state is micromanaging another meeting with new requirements that are the same as old requirements –
    - i. LB 103 from 2019 was passed to require a resolution to set its property tax request “at an amount that exceeds its property tax in the prior year” and to “to set the amount of its property tax request after holding the public hearing”
    - ii. Did this legislation fail? Why is this not enough?
- 3) Cost to the Taxpayer
- a. Having another meeting and requiring board to put the post cards together and mail will add cost.
  - b. Why not have the state pay for this cost?
  - c. Another unfunded mandate for all 4 political subdivisions
    - i. Not just money but staff time as well.
- 4) Why just these 4
- a. Why not have the state report its own information about taxes and revenue?
  - b. If this is useful to the taxpayers locally, wouldn't it be useful for taxpayers to state taxes?
  - c. should the state report when they are reimbursing local political sub-divisions less from year-to-year?
    - i. If state aid is going down, shouldn't the state be required to report this?