

The background features a series of concentric circles in light gray, some solid and some dashed, creating a ripple effect. A large, solid red speech bubble is centered on the page, pointing downwards.

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

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 August 20th

Certifications of Value
are sent by Assessor

By September 5th

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

- 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 Clerks will collect Political Subdivision Phone Numbers and Proposed Tax Request for Postcard and Joint Public Hearing

By September 10th

Clerk must provide political
subdivision name, phone number
and proposed tax request to the
Assessor

- The APA likely to have sample form for Clerks
- For the postcard, also provide the Assessor with the location(s) of the Public Hearing
- Be aware that Schools and Community Colleges may be headquartered in a different county for public hearing

By September 17th
Joint Public Hearing Notice

- County Board selects printing company
- Send postcards to tax payers impacted (Assessor) must be sent seven days prior to joint public hearing
- Post notice on the county's website (populations of more than 25,000)
- Publish notice in county approved newspaper (Clerk)
- The publication may include multiple locations for joint public hearing

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

PUBLIC HEARINGS

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

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	\$ 5,599.73	\$ 1,240.99	1
COUNTY LEVY (000) 000-0000	\$ 1,712.99	\$ 2,200.70	\$ 487.71	2
NE COMM COLLEGE (000) 000-0000	\$ 538.11	\$ 691.31	\$ 153.20	3

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 17th
through 28th

Joint Public Hearing Held

- County is responsible for organizing joint hearing (must be held after 6:00 p.m.)
- Clerk is required to notify each participating subdivision of the date, time and location of the Joint Public Hearing
- Each participating subdivision must designate one person to attend the 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 17th
through 28th

Hearing Requirements

- Must be held after 6:00 P.M.
- County Clerk or their designee will run the hearing
- 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

Within 10 days of
joint public hearing

County Clerk must provide a report
to all participating subdivision

- Name and address of everyone that spoke at the hearing
- Name of participating subdivision that presented at the hearing
- State Auditor and NACO are requesting a copy of the report.

After the joint public hearing

Duties of the clerk (or designee)

- The clerk shall prepare a report which includes:
 - Names of representatives participating in the hearing
 - Name and address of each individual speaking at the hearing
- Report delivered to each participating political subdivision within 10 days of the hearing

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.XXXXXX] 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.”

A red speech bubble graphic with a white border, containing the text 'Some tips' and 'Stuff to think about'.

Some tips

Stuff to think about

- **DON'T WAIT!**
 - Have the Board determine which print service they will be using well in advance of September 17. Your vendor will need to make sure they have plenty of cardstock on hand.
- **TAKE ATTENDANCE**

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 postcards may or may not be higher. The cost of paper and postage is likely to go up in the next several months.

Questions?

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