

ORDINANCE NO. 1175

AN ORDINANCE OF THE CITY OF SPRINGFIELD, NEBRASKA RELATING TO PROPERTY TAX REQUESTS FOR AN INCREASE BY MORE THAN ALLOWABLE GROWTH PERCENTAGE AND THE PROCEDURE FOR SETTING A HEARING; TO ADOPT CHAPTER 1, ARTICLE 8, SECTION 1-828 OF THE SPRINGFIELD MUNICIPAL CODE; TO HARMONIZE WITH STATE LAW; TO REPEAL CONFLICTING ORDINANCES AND SECTIONS; AND TO PROVIDE AN EFFECTIVE DATE.

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF SPRINGFIELD, NEBRASKA:

Section 1. That Chapter 1, Article 8, Section 1-828 of the Springfield Municipal Code is adopted to read as follows:

§1-828 FISCAL MANAGEMENT; PROPERTY TAX REQUEST; INCREASE BY MORE THAN ALLOWABLE GROWTH PERCENTAGE; PROCEDURE FOR SETTING.

(A) For purposes of this section, *POLITICAL SUBDIVISION* means any county, city, school district, or community college.

(B) If any political subdivision seeks to increase its property tax request by more than the allowable growth percentage, such political subdivision may do so to the extent allowed by law if:

(1) A public hearing is held and notice of such hearing is provided in compliance with division (C) of this section; and

(2) The governing body of such political subdivision passes a resolution or an ordinance that complies with division (D) of this section.

(C) (1) Each political subdivision within a county that seeks to increase its property tax request by more than the allowable growth percentage shall participate in a joint public hearing. Each such political subdivision shall designate one representative to attend the joint public hearing on behalf of the political subdivision. If a political subdivision includes area in more than one county, the political subdivision shall be deemed to be within the county in which the political subdivision's principal headquarters are located. At such hearing, there shall be no items on the agenda other than discussion on each political subdivision's intent to increase its property tax request by more than the allowable growth percentage.

(2) 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 Neb. RS 84-1409 of the Open Meetings Act.

(3) The joint public hearing shall be held on or after September 14 and prior to September 24 and before any of the participating political subdivisions file their adopted budget statement pursuant to Neb. RS 13-508.

(4) The joint public hearing shall be held after 6:00 p.m. local time on the relevant date.

(5) The joint public hearing shall be organized by the county clerk or his or her designee. At the joint public hearing, the designated representative of each political subdivision shall give a brief presentation on the political subdivision's intent to increase its property tax request by more than the allowable growth percentage and the effect of such request on the political subdivision's budget. The presentation shall include:

- (a) The name of the political subdivision;
- (b) The amount of the property tax request; and
- (c) The following statements:
 - 1. The total assessed value of property differs from last year's total assessed value by _____ percent;
 - 2. 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;
 - 3. 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;
 - 4. 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; and
 - 5. 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).

(6) Any member of the public shall be allowed to speak at the joint public hearing and shall be given a reasonable amount of time to do so.

(7) Notice of the joint public hearing shall be provided:

- (a) By sending a postcard to all affected property taxpayers. The postcard shall be sent to the name and address to which the property tax statement is mailed;
- (b) By posting notice of the hearing on the home page of the relevant county's website, except that this requirement shall only apply if the county has a population of more than 10,000 inhabitants; and
- (c) By publishing notice of the hearing in a legal newspaper in or of general circulation in the relevant county.

(8) Each political subdivision that participates in the joint public hearing shall electronically send the information prescribed in subdivision (C)(9) of this section to the county assessor by September 4. The county clerk shall notify the county assessor of the date, time, and location of the joint public hearing no later than September 4. The county clerk shall notify each participating political

subdivision of the date, time, and location of the joint public hearing. The county assessor shall send the information required to be included on the postcards pursuant to subdivision (C)(9) of this section to a printing service designated by the county board. The initial cost for printing the postcards shall be paid from the county general fund. Such postcards shall be mailed at least 7 calendar days before the joint public hearing. The cost of creating and mailing the postcards, including staff time, materials, and postage, shall be charged proportionately to the political subdivisions participating in the joint public hearing based on the total number of parcels in each participating political subdivision. 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 10,000 inhabitants, a city with a population of less than 1,000 inhabitants, or, for joint public hearings prior to January 1, 2024, a school district.

(9) The postcard sent under this subsection and the notice posted on the county's website, if required under subdivision (C)(7)(b) of this section, and published in the newspaper 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. The postcard shall also contain the following information:

(a) The following words in capitalized type at the top of the postcard: NOTICE OF PROPOSED TAX INCREASE;

(b) The name of the county that will hold the joint public hearing, which shall appear directly underneath the capitalized words described in subdivision (C)(9)(a) of this section;

(c) The following statement: The following political subdivisions are proposing a revenue increase which would result in an overall increase in property taxes in (insert current tax year). 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 (insert current tax year) data. The actual tax on your property may vary from these estimates.

(d) The parcel number for the property;

(e) The name of the property owner and the address of the property;

(f) The property's assessed value in the previous tax year;

(g) The amount of property taxes due in the previous tax year for each participating political subdivision;

(h) The property's assessed value for the current tax year;

(i) The amount of property taxes due for the current tax year for each participating political subdivision;

(j) The change in the amount of property taxes due for each participating political subdivision from the previous tax year to the current tax year; and

(k) The following statement: To obtain more information regarding the tax increase, citizens may contact the political subdivision at the telephone number provided in this notice.

(D) After the joint public hearing required in subsection (C) of this section, the governing body of each participating political subdivision shall pass an ordinance or resolution to set such political subdivision's property tax request. If the political subdivision is increasing its property tax request over the amount from the prior year, including any increase in excess of the allowable growth percentage, then such ordinance or resolution shall include, but not be limited to, the following information:

(1) The name of the political subdivision;

(2) The amount of the property tax request;

(3) The following statements:

(a) The total assessed value of property differs from last year's total assessed value by _____ percent;

(b) 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;

(c) 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; and

(d) 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; and

(4) The record vote of the governing body in passing such resolution or ordinance.

(E) Any resolution or ordinance setting a property tax request under this section shall be certified and forwarded to the county clerk on or before October 15 of the year for which the tax request is to apply.

(F) The county clerk, or his or her designee, shall prepare a report which shall include:

(1) The names of the representatives of the political subdivisions participating in the joint public hearing;

(2) The name and address of each individual who spoke at the joint public hearing, unless the address requirement is waived to protect the security of the individual, and the name of any organization represented by each such individual;

(3) The name of each political subdivision that participated in the joint public hearing;

(4) The real growth value and real growth percentage for each participating political subdivision;

(5) The amount each participating political subdivision seeks to increase its property tax request in excess of the allowable growth percentage; and

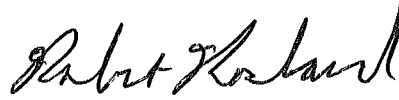
(6) The number of individuals who signed in to attend the joint public hearing.

Such report shall be delivered to the political subdivisions participating in the joint public hearing within ten (10) days after such hearing.
(Neb. RS 77-1633)

Section 2. Any other ordinance or code section passed and approved prior to passage, approval, and publication or posting of this ordinance and in conflict with its provisions is repealed.

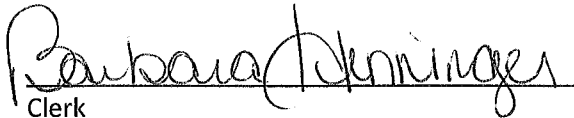
Section 3. This ordinance shall take effect and be in full force from and after its passage, approval, and publication or posting as required by law.

Passed and approved this 17th day of December, 2024.



Mayor

(SEAL)


Clerk