

## ORDINANCE NO. 1201

AN ORDINANCE RELATING TO PROCEDURES FOR SETTING PROPERTY TAX REQUESTS; TO AMEND SPRINGFIELD MUNICIPAL CODE CHAPTER 1, ARTICLE 8, SECTION 1-822 TO HARMONIZE WITH STATE LAW; TO REPEAL CONFLICTING ORDINANCES AND SECTIONS; AND TO PROVIDE AN EFFECTIVE DATE.

BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF SPRINGFIELD, NEBRASKA:

Section 1. That Chapter 1, Article 8, Section 1-822 of the Springfield Municipal Code is amended to read as follows:

### **1-822 FISCAL MANAGEMENT; PROPERTY TAX REQUEST; PROCEDURE FOR SETTING.**

(A) If the annual assessment of property would result in an increase in the total property taxes levied by a county, municipality, school district, learning community, sanitary and improvement district, natural resources district, educational service unit, or community college, as determined using the previous year's rate of levy, the city's property tax request for the current year shall be not more than its property tax request in the prior year, and the city's rate of levy for the current year shall be decreased accordingly when such rate is set by the County Board of Equalization pursuant to Neb. RS 77-1601. The City Council shall pass a resolution or ordinance to set the amount of its property tax request after holding the public hearing required in division (C) below. If the City Council seeks to set its property tax request at an amount that exceeds its property tax request in the prior year, it may do so, subject to the limitations provided in the School District Property Tax Limitation Act, Neb. RS 79-3401 et seq., and the Property Tax Growth Limitation Act, Neb. RS 13-3401 et seq., after holding the public hearing required in division (C) below and by passing a resolution or ordinance that complies with division (D) below. If any county, city, school district, or community college seeks to increase its property tax request by more than the allowable growth percentage, such political subdivision shall comply with the requirements of Neb. 77-1633 in lieu of the requirements in divisions (C) and (D) below.

(B) If the annual assessment of property would result in no change or a decrease in the total property taxes levied by a county, city, village, school district, learning community, sanitary and improvement district, natural resources district, educational service unit, or community college, as determined using the previous year's rate of levy, the city's property tax request for the current year shall be not more than its property tax request in the prior year, and the city's rate of levy for the current year shall be adjusted accordingly when such rate is set by the County Board of Equalization pursuant to Neb. RS 77-1601. The City Council shall pass a resolution or ordinance to set the amount of its property tax request after holding the public hearing required in division (C) below. If the City Council seeks to set its property tax request at an amount that exceeds its property tax request in the prior year, it may do so, subject to the limitations provided in the School District Property Tax Limitation Act, Neb. RS 79-3401 et seq., and the Property Tax Growth Limitation Act, Neb. RS 13-3401 et seq., after holding the public hearing required in division (C) below and by passing a resolution or ordinance that complies with division (D) below. If any county,

city, school district, or community college seeks to increase its property tax request by more than the allowable growth percentage, such political subdivision shall comply with the requirements of Neb. RS 77-1633 in lieu of the requirements in divisions (C) and (D) below.

(C) The resolution or ordinance required under this section shall only be passed after a special public hearing called for the purpose is held and after notice is published in a newspaper of general circulation in the area of the city at least four calendar days prior to the hearing. For the purposes of such notice, the four calendar days shall include the day of publication but not the day of the hearing. If the city's total operating budget, not including reserves, does not exceed \$10,000 per year or \$20,000 per biennial period, the notice may be posted at the City Council's principal headquarters.

(D) The hearing notice shall contain the following information:

(1) The certified taxable valuation under Neb. RS 13-509 for the prior year, the certified taxable valuation under Neb. RS 13-509 for the current year, and the percentage increase or decrease in such valuations from the prior year to the current year;

(2) The dollar amount of the prior year's tax request and the property tax rate that was necessary to fund that tax request;

(3) The property tax rate that would be necessary to fund last year's tax request if applied to the current year's valuation;

(4) The proposed dollar amount of the tax request for the current year and the property tax rate that will be necessary to fund that tax request;

(5) The percentage increase or decrease in the property tax rate from the prior year to the current year; and

(6) The percentage increase or decrease in the total operating budget from the prior year to the current year.

(E) Any resolution or ordinance setting a city's property tax request under Neb. RS 77-1632 at an amount that exceeds the city's property tax request in the prior year shall include, but not be limited to, the following information:

(1) The name of the city;

(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 City of Springfield 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 the City of Springfield will exceed last year's by \_\_\_\_ percent.

(4) The record vote of the City Council in passing such resolution or ordinance.

(F) 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.

(Neb. RS 77-1632)

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 17<sup>th</sup> day of June 2025.

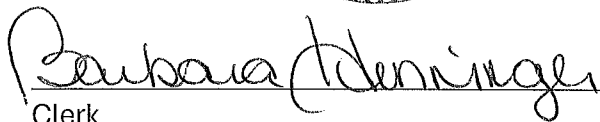


Mayor

(SEAL)



Attest:



Clerk