

BEFORE THE BOARD OF COUNTY COMMISSIONERS  
OF LANCASTER COUNTY, NEBRASKA

IN THE MATTER OF SETTING THE )  
2019-2020 PROPERTY TAX REQUEST )  
FOR LANCASTER COUNTY AT A )  
DIFFERENT AMOUNT THAN THAT )  
OF THE PRIOR YEAR )

RESOLUTION NO.  R-19-0067

WHEREAS, Neb. Rev. Stat. § 77-1601.02 (Reissue 2018), as amended by LB103 (2019) and LB212 (2019)<sup>1</sup>, provides:

(1) If the annual assessment of property would result in an increase in the total property taxes levied by a county . . . as determined using the previous year's rate of levy, such political subdivision's property tax request for the current year shall be no more than its property tax request in the prior year, and the political subdivision'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 section 77-1601.

. . . If the governing body of a political subdivision seeks to set its property tax request at an amount that exceeds its property tax request in the prior year, it may do so after holding the public hearing required in subsection (3) of this section and by passing a resolution or ordinance that complies with subsection (4) of this section.

(3) The resolution or ordinance required under this section shall only be passed after a special public hearing called for such purpose is held and after notice is published in a newspaper of general circulation in the area of the political subdivision at least four calendar days prior to the hearing. . . . The hearing notice shall contain the following information: The certified taxable valuation under section 13-509 for the prior year, the certified taxable valuation under section 13-509 for the current year, and the percentage increase or decrease in such valuations from the prior year to the current year; the dollar amount of the prior year's tax request and the property tax rate that was necessary to fund that tax request; the property tax rate that would be necessary to fund last year's tax request if applied to the current year's valuation; 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; the percentage increase or decrease in the property tax rate from the prior year to the current year; and the percentage increase or decrease in the total operating budget from the prior

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<sup>1</sup> The Revisor of Statutes has pursuant to Neb. Rev. Stat. § 49-769 correlated LB103, section 1, with LB212, section 4, to reflect all amendments. Changes made by LB103 became effective March 13, 2019. Changes made by LB212 became effective September 1, 2019.

year to the current year.

- (4) Any resolution or ordinance setting a political subdivision's property tax request at an amount that exceeds the political subdivision's property tax request in the prior year shall include, but not be limited to, the following information:
- (a) The name of the political subdivision;
  - (b) The amount of the property tax request;
  - (c) The following statements:
    - (i) The total assessed value of property differs from last year's total assessed value by ..... percent;
    - (ii) 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;
    - (iii) 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
    - (iv) 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
  - (d) The record vote of the governing body in passing such resolution or ordinance.
- (5) 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 13 of the year for which the tax request is to apply.

WHEREAS, last year's tax request for Lancaster County would provide the following rates and property tax dollars for the respective Lancaster County Funds:

<u>FUND</u>	<u>RATE</u>	<u>PROPERTY TAX REQUEST</u>
General	0.264664	\$70,593,378
Building Fund	0.001912	\$510,000
TOTAL COUNTY	0.266576	\$71,103,378
Rural Library	0.015847	\$792,724;

WHEREAS, on August 27, 2019, after published notice, the Board of County

Commissioners of Lancaster County held a public hearing on its 2019-2020 Proposed Budget;

WHEREAS, on August 27, 2019, the 2019-2020 Budget was adopted;

WHEREAS, the 2019-2020 Budget for Lancaster County requires the following property tax requests and property tax rates for the respective Lancaster County Funds:

<u>FUND</u>	<u>RATE</u>	<u>PROPERTY TAX REQUEST</u>
General	0.279787	\$79,766,884
Building Fund	0.001789	\$510,000
TOTAL COUNTY	0.281576	\$80,276,884
Rural Library	0.017772	\$931,715;

WHEREAS, on September 24, 2019, after published notice, in a newspaper of general circulation, at least four calendar days prior to the special public hearing, a special public hearing was held for the purpose of setting the final tax request at an amount different than the prior year tax request;

WHEREAS, on September 24, 2019, the special public hearing to consider setting the final tax request, at an amount different than the prior year tax request, was held;

WHEREAS, all requirements for setting the final tax request have been met;

WHEREAS, the total assessed value of property differs from last year's total assessed value by 6.89% for Lancaster County and 4.80% for the Rural Library;

WHEREAS, 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 \$0.249399 per \$100 of assessed value for Lancaster County and \$0.015121 per \$100 of assessed value for the Rural Library;

WHEREAS, Lancaster County proposes to adopt a property tax request that will cause its tax rate to be \$0.281576 per \$100 of assessed value for Lancaster County and \$0.017772 per

\$100 of assessed value for the Rural Library; and

WHEREAS, based on the proposed property tax request and changes in other revenue, the total operating budget of Lancaster County will exceed last year's by 3.72%;

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners of Lancaster County, Nebraska, that last year's tax request is set aside and the following rates and property tax dollars to fund the 2019-2020 Budget are hereby adopted:

<u>FUND</u>	<u>RATE</u>	<u>PROPERTY TAX REQUEST</u>
General	0.279787	\$79,766,884
Building Fund	0.001789	\$510,000
TOTAL COUNTY	0.281576	\$80,276,884
Rural Library	0.017772	\$931,715;

DATED this 24th day of September, 2019, at the County-City Building, Lincoln, Lancaster County, Nebraska.

BY THE BOARD OF COUNTY COMMISSIONERS OF LANCASTER COUNTY, NEBRASKA

APPROVED AS TO FORM this 24th day of September, 2019.

Deputy County Attorney for PATRICK CONDON Lancaster County Attorney

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