

2010 - 2011

# SAMPLES

*(Pack 2)*

*Notice of Budget Hearing*

*Notice of Special Hearing*

*Combination Budget/Special Hearing*

*Property Tax Request Resolution*

*Townhall Meeting*

# NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

\_\_\_\_\_  
IN  
\_\_\_\_\_ County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the \_\_\_\_\_ day of \_\_\_\_\_, at \_\_\_\_\_ o'clock \_\_\_\_ .m., at \_\_\_\_\_ for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

	Clerk/Secretary
2008-2009 Actual Disbursements & Transfers	\$ _____
2009-2010 Actual/Estimated Disbursements & Transfers	\$ _____
2010-2011 Proposed Budget of Disbursements & Transfers	\$ _____
2010-2011 Necessary Cash Reserve	\$ _____
2010-2011 Total Resources Available	\$ _____
Total 2010-2011 Personal & Real Property Tax Requirement	\$ _____
Unused Budget Authority Created For Next Year	\$ _____

**Breakdown of Property Tax:**

Personal and Real Property Tax Required for Bonds	\$ _____
Personal and Real Property Tax Required for All Other Purposes	\$ _____

## Instructions For Completing NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

This Notice of Budget Hearing and Budget Summary form is a **suggested sample**. If used, we suggest the following instructions be used. If you choose not to use this format, you should be aware that State Statute Section 13-506 requires a summary of the proposed budget statement be published or posted. A summary can **only** be posted when the proposed budget of disbursements and transfers is less than \$10,000.

All information needed to properly complete this summary will be found in your Budget Document.

Send original copy to newspaper. Please Type or Print Neatly and Use **Black** ink **ONLY**.

*Please Check All Numbers Carefully*

Proceed as follows:

- ← Taken From Page 2, Column 1
- ← Taken From Page 2, Column 2
- ← Taken From Page 2, Column 3
- ← Taken From Page 2, Column 3
- ← Taken From Page 2, Column 3
- ← Taken From Page 2
- ← Taken From Line 10 of the LC-3 or LC-CC Form
  
- ← Taken From Cover page 1

Cut Off Here Before Sending To Printer

Attach the proof of publication to this page when filing the budget.

**(SAMPLE)**

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

(Political Subdivision) \_\_\_\_\_ in \_\_\_\_\_ County, NE

Public Notice is hereby given, in compliance with the provisions of State Statute Section 77-1601.02, that the governing body will meet on the \_\_\_\_\_ day of \_\_\_\_\_ at \_\_\_\_\_ o'clock, \_\_\_\_\_.m., at \_\_\_\_\_ for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

2009-2010 Property Tax Request \$ \_\_\_\_\_

2009 Tax Rate \_\_\_\_\_

Property Tax Rate (2009-2010 Request/2010 Valuation) \_\_\_\_\_

2010-2011 Proposed Property Tax Request \$ \_\_\_\_\_

Proposed 2010 Tax Rate \_\_\_\_\_

**\*Does not apply to miscellaneous subdivisions that request levy authority from a county or municipality.**

\_\_\_\_\_ IN \_\_\_\_\_

\_\_\_\_\_ County, Nebraska

**NOTICE OF BUDGET HEARING AND BUDGET SUMMARY**

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the \_\_\_\_\_ day of \_\_\_\_\_ at \_\_\_\_\_ o'clock \_\_\_\_m., at \_\_\_\_\_ for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

Clerk/Secretary

2008-2009 Actual Disbursements & Transfers	\$ _____
2009-2010 Actual/Estimated Disbursements & Transfers	\$ _____
2010-2011 Proposed Budget of Disbursements & Transfers	\$ _____
2010-2011 Necessary Cash Reserve	\$ _____
2010-2011 Total Resources Available	\$ _____
Total 2010-2011 Personal & Real Property Tax Requirement	\$ _____
Unused Budget Authority Created For Next Year	\$ _____

**Breakdown of Property Tax:**

Personal and Real Property Tax Required for Bonds	\$ _____
Personal and Real Property Tax Required for All Other Purposes	\$ _____

**NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST**

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1601.02, that the governing body will meet on the \_\_\_\_\_ day of \_\_\_\_\_ at \_\_\_\_\_ o'clock \_\_\_\_m., at \_\_\_\_\_ for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

2009-2010 Property Tax Request	\$ _____
2009 Tax Rate	_____
Property Tax Rate (2009-2010 Request/2010 Valuation)	_____
2010-2011 Proposed Property Tax Request	\$ _____
Proposed 2010 Tax Rate	_____

**Instructions for Completing the Combination Budget Hearing/Special Hearing Notice**

We have provided this sample to allow for a political subdivision to publish both the Notice of Budget Hearing and the Special Hearing to Set the Final Tax Request at the same time. Political subdivisions may hold the two hearings on the same day as long as notice is provided. Two separate hearings must be held but this sample allows for publication to be done one time.

Send original copy to newspaper. Please Type or Print Neatly and Use **Black** ink **ONLY**.

Proceed as follows:

- ← Taken From Page 2, Column 1
- ← Taken From Page 2, Column 2
- ← Taken From Page 2, Column 3
- ← Taken From Page 2, Column 3
- ← Taken From Page 2, Column 3
- ← Taken From Page 2
- ← Taken From Line 10 of the LC-3 or LC-CC Form
  
- ← Taken From Cover Page 1

This Section Does not apply to miscellaneous subdivisions that request levy authority from a county or municipality.

Attach the proof of publication to this page when filing the budget.

*Please Check All Numbers Carefully*

Cut Off Here Before Sending To Printer

# SAMPLE LANGUAGE FOR RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. \_\_\_\_\_

WHEREAS, Nebraska Revised Statute 77-1601.02 provides that the property tax request for the prior year shall be the property tax request for the current year for purposes of the levy set by the County Board of Equalization unless the Governing Body of the \_\_\_\_\_ passes by a majority vote a resolution or ordinance setting the tax request at a different amount; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request; and

WHEREAS, it is in the best interests of the \_\_\_\_\_ that the property tax request for the current year be a different amount than the property tax request for the prior year.

NOW, THEREFORE, the Governing Body of the \_\_\_\_\_, by a majority vote, resolves that:

1. The 2010-2011 property tax request be set at \$\_\_\_\_\_.
2. A copy of this resolution be certified and forwarded to the County Clerk on or before October 13, 2010

**\*Does not apply to miscellaneous subdivisions that request levy authority from a county or municipality.**

**NOTE:** The Property Tax Request per the Budget Document is reported in total. If you need separate levies for separate funds your resolution should identify the tax request by fund.

**(SAMPLE – TOWNHALL MEETING)**

**NOTICE OF SPECIAL MEETING TO EXCEED LEVY ALLOCATION (LIMIT)  
(AND LID ON RESTRICTED FUNDS)**

(Political Subdivision) \_\_\_\_\_ in \_\_\_\_\_ County, NE

Public notice is hereby given, in compliance with the provisions of State Statute Section(s) 77-3444 (and 13-519), that the governing body will meet on the \_\_\_\_\_ day of \_\_\_\_\_ at \_\_\_\_\_ o'clock, \_\_\_\_ .m., at \_\_\_\_\_ for the purpose of conducting a vote of the taxpayers to approve a levy in excess of the final levy allocation (limit) (and to exceed the allowable growth percentage applicable to the lid on restricted funds). The vote will be to allow a levy of property tax not to exceed \_\_\_\_\_ cents per one hundred dollars of taxable valuation (and to increase the restricted funds base by \_\_\_\_\_% over the allowable growth percentage).