

EMERSON-HUBBARD COMMUNITY SCHOOLS

Tax Request Hearing

Tuesday, September 15, 2026 (Following the Budget Hearing)

Emerson-Hubbard Elementary Library , 109 West 3rd St, Emerson, NE 68733

Tax Request Hearing Called to Order & Review Nebraska Open Meetings Act

Public Participation

Discussion

Adjourn

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Emerson-Hubbard Public School passes by a majority vote a resolution or ordinance setting the tax request; and

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

NOW, THEREFORE, the Governing Body of Emerson-Hubbard Public School resolves that:

1. The 2026-2027 property tax request be set at:

General Fund:	\$	3,686,562.00
Bond Fund:	\$	-
Special Building Fund:	\$	80,692.00
Qualified Capital Purpose	\$	-
Undertaking Fund:		

2. The total assessed value of property differs from last year's total assessed value by 6.01 percent.
3. 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 0.497692 per \$100 of assessed value.
4. Emerson-Hubbard Public School proposes to adopt a property tax request that will cause its tax rate to be 0.507513 per \$100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Emerson-Hubbard Public School will increase (decrease) last year's budget by 6.12 percent.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2026.

Motion by _____, seconded by _____ to adopt Resolution # _____.

Voting yes were:

Voting no were:

Dated this _____ day of _____, 2026

Notice of Special Hearing To Set Final Tax Request

Emerson-Hubbard Public School (26-0561) in Dixon County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 15 day of, September 2026 at After Budget Hearing o'clock P.M., at Elementary School Library for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2025-2026	2026-2027	Change
Property Valuations	700,200,506	742,298,201	6%

2025-2026 Budget Information

2026-2027 Budget Information

Fund	2025-2026 Operating Budget	2025-2026 Property Tax Request	2025 Tax Rate	Property Tax Rate (2025-2026 Request Divided By 2026 Valuation)	2026-2027 Operating Budget	2026-2027 Proposed Property Tax Request	Proposed 2026 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	6,094,372.00	3,593,344.00	0.513188	0.484084	6,242,416.00	3,686,562.00	0.496642	-3%	2%
Bond Fund(s) K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund			0.000000	0.000000			0.000000	#DIV/0!	0
Special Building Fund	174,122.00	101,010.00	0.014426	0.013608	570,560.00	80,692.00	0.010871	-25%	228%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Total	6,268,494.00	3,694,354.00	0.527614	0.497692	6,812,976.00	3,767,254.00	0.507513	-4%	9%