Nebraska's Natural Resources Districts
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Protecting Lives • Protecting Property • Protecting the Future

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March 20, 2026

TO: NARD Board, NRD Managers and Conservation Partners
FROM: Dean E. Edson, NARD Executive Director
RE: March 20 NARD Update

NARD Leadership Elected

The voting members of the Nebraska Association of Resources Districts (NARD) Board of Directors elected new officers during their board meeting March 9, 2026.

The NARD Board consists of representatives from each of Nebraska's 23 Natural Resources Districts (NRDs). The board meets five times throughout the year and helps guide the association and NRDs in decision making that protects lives, property and the future of Nebraska's natural resources. The NARD Risk Pool Board governs the health insurance program for NRD employees.

Newly Elected Executive Board Members

Ryan Reuter, NARD President - Ryan Reuter of the North Platte NRD was elected president of the NARD Board and NARD Risk Pool Board. Reuter, a sales manager with Betaseed and ACH Seeds, has served on the North Platte NRD and NARD boards since 2018. Reuter and his wife Amie have two daughters, Avery and Addison.

Mason Hoffman, NARD Vice President - Hoffman of the Little Blue NRD was elected vice president of the NARD Board and NARD Risk Pool Board. He farms outside of Hastings and has served on the Little Blue NRD Board since 2016 and on the NARD boards since 2021. Hoffman and his wife Michelle have three children, Mara, Natalie and Theodore (Tate).

Deb VanMatre, NARD Secretary-Treasurer - Deb VanMatre of the Central Platte NRD was elected secretary-treasurer of the NARD Board and NARD Risk Pool Board. She is retired after a 25-year career with the Nebraska Turkey Growers Cooperative and has served on the Central Platte NRD Board since 2014 and on the NARD boards since 2023. VanMatre and her husband Nick have two children and five grandchildren.

Additional Executive Board Members

Martin Graff, NARD Past President – Marty Graff of the Middle Niobrara NRD will serve as immediate Past President of the NARD Board and NARD Risk Pool Board. Graff has served on the Middle Niobrara NRD Board for 31 years and on the NARD boards since 2018. He farms with his wife, Brenda, and sons near Ainsworth. Off the farm, Graff serves on the East Woodlawn Cemetery

Board (Johnstown, Nebraska) and is active in the Elks Club helping with youth baseball and wrestling.

Paul Bethune, Legislative Committee Chair – Paul Bethune was appointed by newly elected NARD President Ryan Reuter to be Chair of the Legislative Committee. As Chair, Paul will also serve on the Executive Committee. He lives in York and is co-owner of Bethune Construction LLC, and has served on the Upper Big Blue NRD since 2015 and on the NARD board since 2019. Bethune also serves as youth chair for Corn County Pheasants Forever in York County.

Deb Hansen, NARD Information and Education Chair - Deb Hansen was appointed by newly elected NARD President Ryan Reuter to be Chair of the Information and Education Committee. As Chair, Hansen will also serve on the Executive Committee. Hansen has served on the Lower Niobrara NRD board since 2022 and on the NARD board since 2023. Deb is also President of the Friends of the State Museum. She is a retired clinical Pharmacist and now ranches beside her husband Dave. They have 2 girls and when she isn't traveling to see them, she loves gardening, photography, and reading.

Natural Resources Districts Managers Committee

On March 4, the NRD managers elected Jasper Fanning, general manager of the Upper Republican NRD, as chair of the Managers Committee; and Kyle Hauschild, general manager of the Nemaha NRD, as vice-chair of the Managers Committee. The Managers Committee includes managers from all 23 Natural Resources Districts. The committee meets five times a year to coordinate NRD activities with state and federal agencies, conservation partners and other parties to protect Nebraska's natural resources.

Jasper Fanning, Upper Republican NRD - Jasper Fanning has served as the general manager of the Upper Republican NRD since 2003. He earned Bachelor of Science degrees in animal science and agricultural economics from the University of Nebraska-Lincoln, a Master of Science degree from Oklahoma State University, and a Doctorate degree in agricultural economics from Kansas State University. Fanning resides in Ogallala with his wife Tara and sons Jaden and Jacob.

Kyle Hauschild, Nemaha NRD - Kyle Hauschild became the general manager of the Nemaha NRD in January 2021. He previously served as general manager of the Little Blue NRD (2018-2020) and stormwater/floodplain specialist at Lower Platte South NRD (2014-2018). Hauschild resides in Gretna with his wife Kelli and daughters Keira and Kaya.

Wildfire Resources

NARD's thoughts are with all the individuals, families, and communities across Nebraska who have been impacted by the recent wildfires. We recognize the significant toll these fires have taken on homes, agricultural operations, natural resources, and local economies.

We are grateful for the tireless efforts of first responders, volunteer fire departments, and local officials, including several NRD staff and board members, who have worked under extremely challenging conditions to protect lives and property. As recovery efforts begin, we stand in support

of those affected and remain committed to assisting in restoring and strengthening impacted communities and natural resources.

Drought conditions only worsened across Nebraska this week, and looking ahead, conditions remain conducive to elevated wildfire risk, and continued vigilance is essential. Forecasts indicate the potential for persistent dry fuels, low humidity, and gusty winds, factors that can rapidly escalate fire behavior. We encourage all stakeholders to exercise caution, adhere to burn restrictions, and remain attentive to changing weather conditions.

For farmers and ranchers impacted by the Nebraska wildfires, the Nebraska Department of Agriculture is coordinating fire response resources and you can find information on resources available at the **Nebraska Department of Agriculture website**.

Information includes fencing supply/hay drop-off/pick-up points; requested donations and services; mental health resources; as well as links to state agency resources, federal agency resources, and other statewide resources.

It was reported Friday that Ag Secretary Rollins will be visiting Nebraska to see wildfire damage. Rollins has pledged to use the resources within USDA and across the entire federal government to help Nebraska recover.

In addition, for those looking to financially support relief efforts, the Nebraska Cattlemen have a **Disaster Relief Fund** and Nebraska Farm Bureau has a **Disaster Relief Fund**.

Finally, all ticket proceeds from the UNL Spring Football game on March 28th will be donated to fire relief support. They are working with First National Bank of Omaha and the Nebraska State Volunteer Firefighters Association (NSVFA) to distribute funds to volunteer fire departments to help with fire related expenses. You can purchase tickets at: Spring Game Presented by FNBO | University of Nebraska. To donate directly to NSVFA go to: Donate — NSVFA.

Budget Debate

The Legislature spent much of the week debating the budget deficit. The bills included work from the Revenue and Appropriations Committees.

The Legislature advanced LB 901 to Final Reading which carries several provisions to generate more than $20 million in the upcoming fiscal year. The bill represents work from the Revenue Committee to help fill the budget shortfall. It would roll back and phase out various tax credits to help the General Fund by about $15 million and increase taxes on profits from cash devices, often seen at bars and convenience stores, to generate about $6.68 million in revenue. The bill includes an excise tax on kratom that will generate about $1 million.

The mid-biennium budget adjustment bills, LB 1071 and LB 1072, were also debated on Select File this week. Following their advancement from General File, an estimated $125 million deficit remained. In response, the Appropriations Committee introduced Select File amendments aimed at further closing the gap and bringing the budget closer to balance.

Debate on Wednesday and Thursday focused on the committee amendment (AM 2748) to LB 1071, the appropriations adjustments measure. The proposal included additional reductions of $2 million to the Department of Economic Development for mentorship programs, $2 million from the Department of Correctional Services, $5 million from DHHS service funding, a $5 million reduction to the hospital assessment offset, and a $3.65 million reduction to private school scholarship funding. The amendment did not include additional changes to natural resources programs.

Discussion became increasingly contentious, particularly around the proposed reduction to private school scholarships, which emerged as a central point of division. After four hours of debate, a motion for cloture failed on a 19–10 vote, well short of the 33 votes required to end debate. As a result, the measure will be returned to the drawing board. Speaker Arch has indicated it will be scheduled for further consideration next Monday, March 23.

Following the failed advancement of LB 1071, Senators shifted debate to LB 1072, the cash transfers measure. The committee amendment (AM 2649) replaces the original bill and provides an additional $83.2 million to address most of the remaining $125 million deficit. Related to Natural Resources programs, the committee amendment (AM 2649) included the following adjustments.

- The transfer from the Nebraska Environmental Trust Fund to the Water Recreation Enhancement Fund in FY25-26 was increased to $7.5 million, up from $5.1 million.

- The transfer from the Water Recreation Enhancement Fund to the General Fund in FY26-27 was increased to $8.5 million, up from $6.1 million.

- The transfer from the Jobs and Economic Development Initiative Fund to the General Fund in FY26-27 was increased to $2.9 million, up from $1.4 million.

The remaining adjustments to natural resources programs adopted on General File were retained. The committee amendment (AM 2649) also included several other cash fund adjustments not related to natural resources, including an increase in the transfer from the Cash Reserve Fund to the General Fund by $22 million, and redirecting $50 million from the Tobacco Settlement Trust Fund to the General Fund.

In addition to the committee amendment, several senators offered amendments on Select File. These included renewed efforts by Sen. Raybould to transfer funds, this time $44.5 million, from the Perkins County Canal Fund to the General Fund. Several senators again highlighted the value of the project, the ongoing progress, and the importance of protecting the fund. Ultimately, Sen. Raybould's amendment, AM 2810, failed on a 11-33 vote. Sen. Raybould also offered an amendment, AM 2841, that would have prohibited transfers from the Nebraska Environmental Trust Fund, that amendment failed on a 10-24 vote.

Following four hours of debate, and a successful vote on cloture, the committee amendment (AM 2649) was adopted on a 35-8-4 vote, and LB 1072 advanced to Final Reading on a 35-12 vote.

Select File

LB 1071 - Provide, change, and eliminate provisions related to appropriations for the expenses of Nebraska State Government for the biennium ending June 30, 2027. Speaker Arch, at the request of Governor.

Select File debate on Wednesday and Thursday this week focused on the committee amendment (AM 2748) to LB 1071, the appropriations adjustments measure. The proposal included additional reductions in spending, including a $3.65 million reduction to private school scholarship funding. The amendment did not include additional changes to natural resources programs.

Discussion became increasingly contentious, particularly around the proposed reduction to private school scholarships, which emerged as a central point of division. After four hours of debate, a motion for cloture failed on a 19–10 vote, well short of the 33 votes required to end debate. As a result, the measure will be returned to the drawing board. Speaker Arch has indicated it will be scheduled for further Select File consideration next Monday, March 23.

The bill was advanced to Select File on March 10, 2026, on a 32-14 vote following a successful 35-12 vote on Cloture. The original bill was modified with committee amendment AM 2162 that was adopted on General File by a 34-12 vote.

Multiple amendments were offered on General File and only one was successful. Senator Hallstrom offered AM 2522, which added $325,000 in Cash Funds in FY 2025-26 for Tourism Promotion. The bill proposes mid-biennium adjustments to appropriations for state agencies. As introduced, the Governor's proposal targeted a reduction in state spending of 0.4% in FY2025-26 and by 1.8% in FY2026-27. The Governor's budget packages propose a total of $495 million in spending cuts over the biennium. Related to natural resources, the original bill proposed the following:

AGENCY NO. 11 — ATTORNEY GENERAL
Program No. 496 - Interstate Water Litigation – adjusts the FY2026-27 General Fund appropriation from $300,000 to $0; this is offset by an increase in Cash Fund appropriation from $200,000 to $500,000.

AGENCY NO. 84 — DEPARTMENT OF WATER, ENERGY, AND ENVIRONMENT

Program No. 313 - Water Sustainability Fund – Increases the Cash Fund Appropriation for FY2025-26 from $0 to $5,172,364.

Program No. 334 - Soil and Water Conservation – Decreases FY2025-26 General Fund appropriation from $10,708,426 to $9,645,854 and decreases the FY2026-27 General Fund appropriation from $10,758,426 to $10,160,854.

The General Fund appropriation shown for Program 334 for FY2026-27 is reduced by $210,000 if LB 761 (water well registration fees) becomes law. The Cash Fund for Program 334 for FY2026-27 is increased by $210,000 if LB 761 becomes law.

Program No. 513 - Environmental Quality – Decreases FY2025-26 General Fund appropriation from $5,593,323 to $5,250,000 and decreases FY2026-27 General Fund appropriation from $5,593,323 to $5,250,060 in FY2026-27.

The General Fund appropriation shown for Program 513 for FY2026-27 is reduced by $315,000 if LB 761 (NPDES fees) becomes law. The Cash Fund appropriation shown for this program for FY2026-27 is increased by $315,000 if LB 761 becomes law.

LB 1072 - Provide for and change transfers from the Cash Reserve Fund and provide, change, and eliminate provisions relating to fees, funds, fund transfers, agency powers and duties, and various statutory programs. Speaker Arch, at the request of Governor.

The bill was advanced to Final Reading on March 19, 2026, on a 35-12 vote following a successful vote for cloture. The bill as advanced from General File was modified with committee amendment, AM 2649, which was adopted by a 35-8 vote. The amendment incorporated the committee's proposed budget adjustments, adding an additional $83.2 million to address the deficit.

The Select File committee amendment (AM 2649) replaces the original bill and provides an additional $83.2 million to address the remaining $125 million deficit. Related to Natural Resources programs, the committee amendment included the following additional adjustments.

- The transfer from the Nebraska Environmental Trust Fund to the Water Recreation Enhancement Fund in FY25-26 was increased to $7.5 million, up from $5.1 million.

- The transfer from the Water Recreation Enhancement Fund to the General Fund in FY26-27 was increased to $8.5 million, up from $6.1 million.

- The transfer from the Jobs and Economic Development Initiative Fund to the General Fund in FY26-27 was increased to $2.9 million, up from $1.4 million.

The remaining adjustments to natural resources programs adopted on General File were retained.

The committee amendment also included several other cash fund adjustments not related to natural resources, including an increase in the transfer from the Cash Reserve Fund to the General Fund by $22 million, and the redirecting of $50 million from the Tobacco Settlement Trust Fund to the General Fund.

In addition to the committee amendment, several senators offered amendments on Select File. These included renewed efforts by Sen. Raybould to transfer funds, this time $44.5 million, from the Perkins County Canal Fund to the General Fund. Several senators again highlighted the value of the project, the ongoing progress, and the importance of protecting the fund. Ultimately, Sen. Raybould's amendment, AM 2810, failed by a 11-33 vote. Sen. Raybould also offered an amendment, AM 2841, that would have prohibited transfers from the Nebraska Environmental Trust Fund, that amendment failed on a 10-24 vote.

Following four hours of debate, and a successful vote on cloture, the committee amendment, AM 2649, was adopted on a 35-8-4 vote, and LB 1072 advanced to Final Reading on a 35-12 vote.

Previously, the bill was advanced to Select File on March 11, 2026, on a 33-12 vote following a successful 34-12 vote for Cloture. The original bill was modified with committee amendment, AM 2165, that was adopted on General File by a 33-11 vote.

During General File debate on the budget measure, several amendments were proposed and discussed. Only one was successfully adopted. Sen. Storer offered an amendment, FA 1050, that

was adopted by a 27-0 vote that restores the remaining balance of the Niobrara Council Fund and the Niobrara Council Easement Defense Fund. The Governor and Committees proposed budgets swept the fund due to inactivity. Sen. Storer offered the amendment citing the importance of retaining the funds to protect the defense of easements held by the Council.

The Perkins County Canal Project fund generated significant debate during budget discussions. Ultimately, lawmakers rejected an amendment, AM 2549, to LB 1072 from Sen. Raybould that would have transferred nearly $90 million from the Perkins County Canal Project Fund. Sen. Raybould's amendment failed by a 9–30-10 vote. During debate, several senators highlighted the project's benefits and reaffirmed their strong support for moving it forward.

As introduced, the original bill is part of the Governor's overall effort to address the budget deficit, proposed to modify several cash funds and redirect interest and make transfers to the General Fund.

The original proposal included transfers totaling $192.6 million over the biennium from various cash funds into the General Fund. Related to natural resources, the original bill proposed the following, many were changed by various amendments:

- Cash Fund transfers to be made to General Fund on or before June 30, 2026:
    - Remaining balance of the Niobrara Council Fund.
    - Remaining balance from the Leaking Underground Storage Tanks Trust Fund.
    - Remaining balance from the Petroleum Products and Hazardous Substances Storage and Handling Fund.
    - $4,900,000 from the Trail Development and Maintenance Fund.
    - $5,000,000 from the Surface Water Irrigation Infrastructure Fund.
    - $1,400,000 from the Jobs and Economic Development Initiative Fund.
    - $250,000 from the Integrated Solid Waste Management Cash Fund.
    - $400,000 from the Safe Drinking Water Act Cash Fund.
    - $50,700,000 from the Water Recreation Enhancement Fund.
    - $2,000,000 from the Nebraska Outdoor Recreation Development Cash Fund.
    - $1,000,000 from the Wildlife Conservation Fund.
    - $2,000,000 from the Game and Parks Commission Capital Maintenance Fund.
    - Remaining balance from the Nebraska Environmental Response Cash Fund.
    - Remaining balance from the Small Watersheds Flood Control Fund.

- Cash Fund transfers to be made to General Fund on or before June 30, 2027:
    - $5,747,931 from the Perkins County Canal Project Fund. This equates to the interest from the fund.
    - $250,000 from the Safe Drinking Water Act Cash Fund.
    - Remaining balance from the Superfund Cost Share Cash Fund.
    - Remaining balance from the Nebraska Environmental Response Cash Fund.
    - $2,000,000 from the Game and Parks Commission Capital Maintenance Fund.

Additionally, the bill as introduced proposed to transfer $32,700,000 from the Nebraska Environmental Trust Fund to the Water Recreation Enhancement Fund before June 30, 2026, and $8,000,000 from the Nebraska Environmental Trust Fund to the Water Resources Cash Fund before June 30, 2027. This was changed by the committee amendments.

To carry out provisions, the bill proposed to add the Water Recreation Enhancement Fund to the list of funds eligible to receive transfers from the Nebraska Environmental Trust Fund.

Furthermore, the bill outright repeals the Small Watersheds Flood Control Fund.

Committee Action

LB 575e - Change provisions relating to the Property Tax Request Act and property tax levy limits. Hallstrom.

The Revenue Committee reported LB 575 to General File on March 17, 2026, with committee amendment, AM 1977, following a 7-0 vote. The bill has also been included in the Revenue Committee Priority bill, LB 803, which was also advanced out of committee this week. That bill includes provisions of three more revenue bills.

The original bill proposed that if the total taxable valuation of property in a political subdivision exceeds the total taxable valuation from the prior year, then such political subdivision's levy shall be no more than the levy necessary to raise the exact same amount of property taxes as was raised by such political subdivision in the prior year.

AM 1977 is a white copy amendment which strikes the original sections of LB 575 and replaces them with the following new provisions.

The bill eliminates the Property Tax Request Act, which is commonly referred to as the "pink postcard" that was mailed to taxpayers if the city, county or school approved a budget that increased property taxes. These hearings were usually after the action had been taken on the local budget.

It is being replaced by a new proposal to require counties, cities, and school districts to levy a tax on property within a county to hold a joint public hearing on the topic of budget process and preliminary information on budget impacts. As is with the "pink postcard" the changes only impact school, cities and counties, not natural resources districts.

When a property owner has a valuation change, the notice will display a column for the prior tax year and the current tax year. Under the column for the prior tax year, the notice shall display the valuation of the parcel in the prior tax year, the amount each city, county, and school district levied against such parcel in the prior tax year, and the total amount of taxes levied against such parcel in the prior tax year by the city, county, and school district.

Under the column for the current tax year, the notice shall display the valuation of the parcel in the current tax year and the total amount of taxes that would be levied against such parcel by each city, county, and school district using the previous year's rate of levy.

The notice shall include the date of convening of the county board of equalization and the dates for filing a protest. The notice shall also state the following:

The time and place of the budget hearings will be reported to the county assessor by each political subdivision on or before June 15.

On or before June 15, the county assessor shall send the Property Tax Administrator a report which includes:

(a) The name and address of every person receiving the notice.

(b) The county's website address where the following information shall be posted: (i) The time and place of the first budget hearing for the county and each city and school district authorized to levy a tax within the county; and (ii) The time and place of the joint public hearing held.

On or before June 25, the Department of Revenue shall send each person listed in the report a postcard containing information about the website address where more information can be found about budget hearings.

Each county and each city or school district levying a tax on property within a county shall participate in a joint public hearing. Each 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 budget process and preliminary information on relevant data that would impact the political subdivision's budget in the current year.

At least one voting member of the governing body of each participating political subdivision shall attend the joint public hearing. The county assessor of the county in which the joint public hearing is being held shall also attend the hearing. The presence of a quorum or the participation of elected officials at the joint public hearing does not constitute a meeting.

The joint public hearing shall be held on or after July 1 and prior to July 15 and before any of the participating political subdivisions file their adopted budget statement. The joint public hearing shall be held after 6 p.m. local time on the relevant date.

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 budget process, how the budget affects the property tax request, information about the prior year's budget and property tax request, and any preliminary information about factors that may affect the current year's budget as may be known to the political subdivision.

The public will be allowed to speak at the hearing.

The original bill included a provision that a political subdivision may exceed the levy limit provided upon the affirmative vote of at least two-thirds of the members of the governing body of such political subdivision. The limits in the original bill froze taxes at the previous year’s level.

This has been modified to require a two-thirds majority vote by the governing body of a political subdivision when it sets a budget to set its property tax request at an amount that exceeds the prior year’s property tax request. This applies to a county, city, village, school district, learning community, sanitary and improvement district, natural resources district, educational service unit, or community college.

The rest of the bills included in LB 803 are:

- LB 938 - Creates the First-Time Home Buyer Savings Account Act, which allows individuals or couples to contribute to a future purchase of a primary residence and to deduct such contributions from their federal adjusted gross income (AGI). Contributions are subject to annual and total contribution limits. There is also an annual reporting requirement, which the Department of Revenue oversees.
- LB 1116 - Amends sections of the Nebraska Revised Statutes to allow second class cities and villages to use funds under the Sports Arena Facility Financing Assistance Act for ten years, up from five years; and changes certain provisions about review of applications by the board and quorum for actions taken by the board under the Act.

- LB 1154 - Amends the Property Tax Growth Limitation Act by removing a political subdivision's ability to subtract the prior year's unused property tax request authority from the current year's preliminary property tax request authority. The result is that the unused property tax request authority is included in the calculation for allowable growth and inflation. This applies to cities, counties and schools.

The Revenue Committee held the hearing on LB 575 on February 20th, 2025.

Sen. Hallstrom opened by outlining provisions of the bill. His opening focused on efforts to change the date for the postcards and wanting to ensure meaningful input in the budget process and not after things are already decided. He mentioned he recognizes that NRD budgets are a little different.

Proponents

Doug Kagan, Nebraska Taxpayers for Freedom, testified in support.

Nicole Fox, Platte Institute, testified in support. The bill would enhance the truth in taxation law by improving upon caps and providing greater transparency. Citizen buy-in and greater transparency are needed. The truth in taxation weaknesses is that joint public hearings are held too late in the process and after budgetary decisions have already been made. The bill will improve this process by moving those hearings earlier. Property tax increases occur automatically, and increases should only occur if entity's vote to raise the rate.

Bruce Bohrer, Lincoln Chamber, testified in support and noted there are many issues around local property taxes, however the issue that irks citizens the most is the idea of a valuation change and no change in the levy being spun as no tax increase. He gave credit to local boards that engage the public in budgeting process, but the bill is meant to get to the issue and processes that boost confidence in government. He discussed that this bill was a topic of discussion from the property tax working group he served on that was set up by the governor.

Opponents

Opponents included representatives from NACO, Nebraska Association of School Boards, Nebraska Rural Schools, League of Municipalities, and several other local political subdivisions.

Dean Edson presented testimony in opposition on behalf of the Nebraska Association of Resources Districts.

We are not opposed to property tax reform. The natural resources districts are very concerned about the heavy reliance on property taxes to fund schools and other political subdivisions.

The tasks before you are daunting and complex. We support reforms that reduce property tax reliance and provide adequate funding for both rural and urban areas. We believe you are on the right path to address school financing.

Local NRD boards have worked hard to keep the NRD taxes low and find other sources of revenue. However, this new proposed restriction not only hampers our efforts to protect natural resources, but it also sends a signal to never reduce taxes.

Attached to the testimony was a graph for the Central Platte NRD of their past 10 years of property tax collections. Note the upward trend until FY 2015-16, then a downward trend until FY 22-23.

Here is what causes this. Central Platte is in the Platte River Recovery area and had an obligation imposed on it by the state to come up with projects that will increase flows to the Platte River. The first increment had to be in place by 2019. They finished the projects in 2016 and lowered their collections from the high of just over $6 million in FY 15-16 to $4 million in FY 21-22.

Now the second increment targets need to be in place by 2029. You will note their collections are starting to increase to pay for the new projects.

If this bill was in place back in 2015, the incentive would be to keep the collection at the $6 million level and not decrease them as the levy limit be no more than the levy needed to raise the same amount of property tax revenue as was raised in the previous tax year.

If this bill was in place for FY 21-22, they could not get back to a level to pay for new projects.

The other districts in the Platte River recovery area – North Platte, South Platte, Twin Platte and Tri-Basin NRD all had similar patterns in tax collection. All peaked around 2016 when they got their projects in place, then lowered them. Now they are starting to trend up to pay for the next increment.

The NRDs work with local citizens to develop workable solutions to complex issues. As the NRDs navigate the complexities of water management, we ask the legislature to consider the on-going commitment to keep Nebraska #1 in water management and efficiency. The current and evolving demands necessitate a thoughtful and collaborative approach to spending controls. LB 575 does not meet these requirements.

LB 1256 - Redefine a term under the Emergency Management Act. Cavanaugh, J.

The Natural Resources Committee reported the bill to General File on March 17, 2026, by a 8-0 committee vote.

The bill adds flood management, snow and ice removal to the definition of Emergency Management.

The Government Committee held the hearing for LB 1256 on Thursday, Feb. 26, 2026.

Sen. Cavanaugh opened by highlighting the intent is to make sure public works employees are considered emergency workers under the law. Managing and mitigating the impact of floods is an emergency activity. This bill gives clarification that workers engaging in these activities are emergency workers.

Sen. Cavanaugh was asked what is the benefit of categorizing these as emergency activities? He discussed that when there are budget constraints this can free up certain monies when there are emergencies.

Proponents

Scott Dombeck, 251 Public Employees, testified that this aligns the Emergency Management Act with how emergency response actually works. Public workers routinely operate under emergency conditions, working to protect facilities during flood events, which is not routine maintenance and is an emergency response that protects communities. The bill clarifies that these functions of public workers are providing emergency services that protect communities.

There was no opposition or neutral testimony.

In closing, Sen. Cavanaugh suggested this measure aims to ensure workers who were previously excluded are now recognized as providing emergency services. He suggested the effort is simply to recognize how important the work of these emergency responders is. He added that this may impact the powers and authorities granted to the workers, but he would need to look into that more.

Written testimony was provided for the record by four proponents and one neutral.

Bill, LR or CA	Description	Sponsor(s)	Priority	NARD POSITION	Committee	Hearing Date	Status	Amendments/Notes
LR 12CA	Constitutional amendment to impose a limit on ad valorem taxes for real property, provide a new method of valuing real property for tax purposes, provide certain exceptions, and eliminate conflicting constitutional provisions	Kauth	Andersen (2025)	Oppose	Revenue	2/28/2025		MO 126, 127, 128, AM 1101 - Pending
LR 16CA	Constitutional amendment to require the Legislature to reimburse political subdivisions	Urban Affairs Committee		Support	Government	2/27/2025		
LR 18CA	Constitutional amendment to require the Legislature to reimburse political subdivisions	Government Committee		Support	Government	2/27/2025	General File - Failed to advance (23-20)	AM 1727 - Withdrawn
LR 22CA	Constitutional amendment to provide the right to a clean and healthy natural environment and that the state and political subdivisions serve as trustee of the natural resources of Nebraska	Dungan		Oppose	Natural Resources	2/26/2025		
LR 27CA	Constitutional amendment to change legislative term limits to three consecutive terms	Hunt	Planning Committee (2025)	Support	Executive Board	2/27/2025		
LB 86e	Appropriate funds to the Department of Natural Resources	Dorn		Support	Appropriations	3/18/2025		
LB 145	Require the Director of Agriculture to administer a grant program relating to noxious weeds and restate intent regarding appropriations for vegetation management	Ibach		Support	Agriculture	1/28/2025		
LB 147	Change provisions relating to approval and regulation of adding fluoride to the water supply of certain political subdivisions	Hansen		Monitor	Health & Human Services	3/12/2025		
LB 163	Create the Office of Climate Action	Spivey		Monitor	Natural Resources	1/30/2025		
LB 242	Change the Property Tax Growth Limitation Act and the School District Property Tax Relief Act and change provisions relating to budget limitations, municipal occupation taxes, and property tax statements	Riepe		Monitor	Revenue	3/5/2025		Provisions Amended into LB 647 via AM 994 - divided into AM 1202 - Adopted & Passed.
LB 309	Adopt the Safe Battery Collection and Recycling Act	Hughes		Monitor	Natural Resources	2/12/2025		Provisions Amended into LB 36 via AM 635 - Adopted & Passed.
LB 384	Require a majority of the elected members of the governing bodies of participating political subdivisions to attend joint public hearings under the Property Tax Request Act	Storer		Monitor	Revenue	2/13/2025	Passed 49-0	Approved by Governor on February 9, 2026
LB 393	Eliminate obsolete transfers relating to the Cash Reserve Fund	Clements	Appropriations (2025)	Monitor	Appropriations	3/12/2025		
LB 403	Create the Office of Grants and provide duties	Spivey		Monitor	Government	2/13/2025		
LB 424	Limit increases in property tax bills	Andersen		Monitor - See Policy Statement 2025-1	Revenue	2/27/2025		
LB 525	Adopt the Agricultural Data Privacy Act	Jacobson, at the request of the Governor	Jacobson (2026)	Oppose - See Policy Statement 2025-3	Banking, Commerce and Insurance	2/17/2026	General File	AM 2076, 1710, 2221, 2284, 2444, MO 508, 509, 510 - Filed
LB 546e	Change provisions relating to proclamations for disasters, emergencies, and civil defense emergencies made by the Governor	Rountree		Support	Government	3/12/2025		
LB 565e	Provide and change requirements relating to agency guidance documents	Quick		Monitor	Government	2/12/2025		AM 239 - Pending
LB 575e	Change provisions relating to the Property Tax Request Act and property tax levy limits	Hallstrom		Oppose - See Policy Statement 2025-1	Revenue	2/20/2025	General File	AM 1977 - Pending
LB 579	Prohibit charging a fee for public records requests by members of the Legislature	Cavanaugh, M.		Monitor	Executive Board	2/18/2025		
LB 596	Change requirements for legal publications and notices required by law	Sanders	Government Committee (2026)	Support	Government	3/13/2025	Select File	AM 2282, 2428, FA 1027 - Adopted; AM 2405 - Withdrawn ; AM 2730 - Pending

LB 607	Adopt the Environmental Stewardship of Batteries Act, the Extended Producer Responsibility Data Collection Act, and the Minimum Recycled Content Act, and change provisions relating to the Integrated Solid Waste Management Act, the Environmental Protection Act, and the Waste Reduction and Recycling Incentive Fund	Bostar		Monitor	Natural Resources	2/27/2025		
LB 638e	Change provisions of the Nitrogen Reduction Incentive Act	Ibach		Support - w/ Compensation for Admin.	Agriculture	2/25/2025		
LB 673e	Change provisions relating to the Perkins County Canal Project and provide for a transfer from the Perkins County Canal Project Fund	Raybould		Oppose	Appropriations	3/18/2025		
LB 674e	Change provisions relating to the Perkins County Canal Project and provide for a transfer from the Perkins County Canal Project Fund	Raybould		Oppose	Appropriations	3/18/2025		
LB 683	Change provisions relating to duties of county assessors regarding notification of real property assessments and eliminate and change provisions of the Property Tax Request Act	Raybould		Monitor	Revenue	3/20/2025		
LB 695	Require the Lower Elkhorn Natural Resources District to construct a dam and provide for flood control measures	Dover		Oppose	Natural Resources	3/5/2025		MO 42 - Prevailed
LB 759	Change provisions relating to water wells, the Department of Water, Energy, and Environment, the Perkins County Canal Project Act, and the Nebraska Litter Reduction and Recycling Fund	Brandt	Natural Resources Committee (2026)	Support	Natural Resources	1/21/2026	Final Reading	AM 1939, 2182, FA 1025 - Adopted.
LB 761	Create a fund and change provisions relating to water well fees, use of funds, and powers and duties of the Department of Water, Energy, and Environment	Brandt		Support	Natural Resources	1/21/2026		Provisions amended into LB 759 via AM 1939
LB 770	Authorize fees for the collection of certain taxes of reclamation districts and county agricultural societies and change the distribution of the nameplate capacity tax	DeKay		Monitor	Revenue	1/21/2026		FA399 Filed - Kauth
LB 772	Eliminate provisions allowing certain transfers of funds	Cavanaugh, M.		Monitor	Appropriations	2/2/2026		FA401 Filed - Kauth
LB 794	Change powers and duties of the Department of Agriculture and eliminate provisions relating to the Healthy Soils Task Force and obsolete fund transfers	DeKay		Monitor	Agriculture	1/20/2026	Passed 48-0-1	Approved by Governor on February 24, 2026
LB 807	Change the administration of the Noxious Weed Control Act from the Department of Agriculture to the Department of Water, Energy, and Environment and change provisions of the Noxious Weed Control Act and the Water Resources Cash Fund	Ibach		Support	Agriculture	1/27/2026	Passed 39-9-1	Approved by Governor on March 4, 2026
LB 814	Change provisions related to the valuation of agriculture land and horticulture land	Brandt		See Policy Statement 2025-1	Revenue	1/28/2026		FA443 Filed - Kauth
LB 823	Change provisions relating to burning permits and the statewide open burning ban	Wordekemper		Support	Natural Resources	1/22/2026	Final Reading	
LB 827	Provide for natural resources districts to create soil and water programs	DeKay		Support	Natural Resources	1/28/2026	General File	Provisions amended into LB 794 via AM 2019 - Passed & Approved by Governor on February 24, 2026
LB 898	Change which political subdivisions may use virtual conferencing for meetings under the Open Meetings Act and change related requirements	Lonowski		Support	Government	2/5/2026		Provisions Amended into LB 596 via AM 2282
LB 935	Provide for the award of costs and attorney's fees in certain actions involving political subdivisions	Bosn	Judiciary (2026)	Support	Judiciary	2/18/2026		MO 524, 525, FA 594, 1069, 1070, 1071, 1072 - Pending
LB 947	Change fees under the Plant Protection and Plant Pest Act and the Pesticide Act, change, eliminate and and terminate certain funds	Agriculture Committee		Support	Agriculture	1/27/2026		Provisions Amended into LB 948 via AM 1976 and Passed 35-10 and Approved by Governor on March 16, 2026.
LB 964	Adopt the Nebraska Public Property Disclosure Act	Bostar		Oppose	Government	2/5/2026		FA620 Filed - Kauth
LB 1028	Provide requirements for nutrient management plans and the application of livestock waste or litter	Jaurez		Oppose	Natural Resources	2/19/2026		FA684 Filed - Kauth
LB 1048	Change and eliminate reporting requirements for certain government agencies and preparation of the state executive budget and eliminate the Small Business Advisory Council, the Suggestion Award Board, and the state employee suggestion system	Arch, at the Request of Governor	Speaker (2026)	Support	Government	2/6/2026	General File	AM 1957, 2739, FA 707 - Filed

LB 1049	**Require the Legislative Fiscal Analyst to prepare economic impact reports for regulatory actions**	**Ibach**		**Monitor**	**Executive Board**	**2/12/2026**		**FA708 Filed - Kauth**
LB 1071	**Provide, change, and eliminate provisions related to appropriations for the expenses of Nebraska State Government for the biennium ending June 30, 2027**	**Arch, at the Request of Governor**	**Speaker Major Proposal**	**See Policy Statement 2025-1**	**Appropriations**	**2/2/2026**	**Select File**	**AM 2162, 2522, 2820 - Adopted; FA 1036, 1039, 1064, AM 2500, 2573, 2787, 2795 - Lost; MO - 527 - Failed; MO 517 Prevailed; Mulitple AM's & FA's - Filed**
LB 1072	**Provide for and change transfers from the Cash Reserve Fund and provide, change, and eliminate provisions relating to fees, funds, fund transfers, agency powers and duties, and various statutory programs**	**Arch, at the Request of Governor**	**Speaker Major Proposal**	**See Policy Statement 2025-1**	**Appropriations**	**2/2/2026**	**Final Reading**	**AM 2165, 2792, 2649 FA 1050, 1077, 1078, 1079 - Adopted; MO 518, 528 - Prevailed; FA 1049, 1048, AM 2554, 2584, 2579, 2558, 2549, 2591, 2785, 2810, 2824, 2816, 2841, - Lost; AM 2825 - Pending**
LB 1081	**Require state agencies and political subdivisions to purchase flags made in the United States**	**Meyer, G.**		**Support**	**Government**	**2/26/2026**		**FA740 Filed - Kauth**
LB 1096	**Adopt the Preventing Lethal Agricultural and National Threats Act and the Critical Infrastructure Protection Act, authorize the withholding of records relating to critical water infrastructure, and provide civil and criminal penalties**	**Bostar, at the request of the Governor**	**Bostar (2026)**	**Monitor**	**Judiciary**	**2/5/2026**		**AM 2313 - Filed**
LB 1130	**Adopt the Community Improvement District Act**	**Jacobson**		**Monitor**	**Urban Affairs**	**2/3/2026**		**Provisions Amended into LB 1114 via AM 2360 - Advanced to Select File March 20, 2026.**
LB 1136	**Require political subdivisions to identify authorized recipients of tort claims filed under the Political Subdivisions Tort Claims Act**	**Dungan**		**Oppose**	**Judiciary**	**2/19/2026**		**FA 796 Filed - Kauth**
LB 1145	**Change provisions relating to notice requirements for a meeting of a public body under the Open Meetings Act**	**Lonowski**		**Support**	**Government**	**2/5/2026**		**Provisions Amended into LB 596 via AM 2282**
LB 1179	**Change provisions relating to the Agriculture and Natural Resources Committee of the Legislature, the Transportation Committee of the Legislature, and the Telecommunications and Technology Committee of the Legislature**	**DeBoer**	**Planning Committee (2026)**	**Oppose**	**Executive Board**	**2/12/2026**		**FA 839 Filed - Kauth**
LB 1183	**Change provisions relating to valuation of property**	**Lippincott**		**See Policy Statement 2025-1**	**Revenue**	**2/5/2026**		**FA 843 Filed - Kauth**
LB 1215	**Adopt the Political Subdivision Contracting Transparency Act**	**McKinney**		**Oppose**	**Government**	**2/26/2026**		**FA 875 Filed - Kauth**
LB 1219	**Limit the amount of property taxes that may be levied by a political subdivision**	**Brandt**	**Hansen (2026)**	**See Policy Statement 2025-1**	**Revenue**	**2/5/2026**	**General File**	**FA 879 , 999, 1053, AM 2652, 2702, 2769, 2768 - Pending**
LB 1256	**Redefine a term under the Emergency Management Act**	**Cavanaugh, J.**		**Support**	**Government**	**2/26/2026**	**General File**	**FA 916 Filed - Kauth**
LR 292CA	**Constitutional amendment to provide a new method of valuing real property for property tax purposes, provide a limit on property tax increases, provide certain exceptions, provide requirements for declared emergencies, provide for emergency bond levies, and eliminate conflicting constitutional provisions**	**Andersen**	**Andersen (2026)**	**Oppose**	**Revenue**	**2/12/2026**		**FA343 Filed - Andersen**
LR 298CA	**Constitutional amendment to create requirements for the use of the Nebraska Environmental Trust Fund**	**Brandt**	**Brandt (2026)**	**Support**	**Natural Resources**	**2/19/2026**	**General File**	**AM 2400 - Pending**
LR 317CA	**Constitutional amendment to limit the annual growth in the amount of property taxes levied by political subdivisions**	**Brandt**		**Oppose**	**Revenue**	**2/5/2026**		

NARD Policy Statement 2025-1 - We will work with the Legislature and Governor Pillen on reasonable property tax reform measures. We support reforms that reduce property tax reliance and provide adequate funding for both rural and urban areas. We oppose restrictions on local budgets that harm the ability of local governments: 1) To implement programs and projects to meet federal and state mandated programs; 2) Make local annual adjustments to meet the needs of the local citizens; 3) Adequately fund both rural and urban needs; and 4) Provide local funding for efficient natural resources programs that protect water quality, water quantity, soil, property and the economy.

NARD Policy Statement 2025-3 – We support with an amendment to exclude NRD data request for water quality and quantity management.