

## LEGISLATIVE BILL 468

Approved by the Governor May 22, 1975

Introduced by Bereuter, 24

AN ACT relating to cities and villages, particular classes; to provide for an appeal from special assessments by cities of the first and second class and villages as prescribed; and to declare an emergency.

Be it enacted by the people of the State of Nebraska,

Section 1. Any owner of real property who feels aggrieved by the levy of any special assessment by any city of the first or second class or village may appeal from such assessment, both as to the validity and amount thereof, to the district court of the county where such assessed real property is located. The issues on such appeal shall be tried de novo. The district court may affirm, modify, or vacate the special assessment, or may remand the case to the local board of equalization for rehearing.

Sec. 2. The owner appealing shall, within ten days from the levy of such special assessment, file a notice of appeal with the city or village clerk, and shall post a bond in the amount of two hundred dollars conditioned that such appeal shall be prosecuted without delay and the appellant shall pay all costs charged against him.

Sec. 3. It shall be the duty of the city or village clerk, on tender or payment to him of the cost of preparing the transcript at the rate of ten cents per one hundred words, to prepare a complete transcript of the proceedings before such city or village.

Sec. 4. The appellant shall file his petition on appeal in the district court, together with a transcript of the proceedings before such city or village, within thirty days from the date of the levy of such special assessment.

Sec. 5. Since an emergency exists, this act shall be in full force and take effect, from and after its passage and approval, according to law.