

LEGISLATURE OF NEBRASKA
 ONE HUNDRED THIRD LEGISLATURE
 FIRST SESSION
LEGISLATIVE BILL 574

Introduced by Harr, 8.
 Read first time January 23, 2013
 Committee: Revenue

A BILL

1 FOR AN ACT relating to special assessments; to amend sections 2-3254,
 2 13-2020, 14-105, 14-363, 14-364, 14-365.03, 14-392,
 3 14-398, 14-3,102, 14-3,103, 14-3,106, 14-3,107, 14-537,
 4 14-1733, 15-211, 15-268, 15-709, 15-713, 15-718, 16-207,
 5 16-230, 16-250, 16-615, 16-630, 16-631, 16-652, 16-664,
 6 16-669, 16-672, 16-708, 17-149.01, 17-510, 17-511,
 7 17-512, 17-539, 17-555, 17-557.01, 17-563, 17-913,
 8 17-921, 17-971, 17-972, 18-406, 18-1719, 18-1751,
 9 19-2404, 19-2407, 19-2418, 19-2427, 23-316, 23-317,
 10 23-3618, 31-202.03, 31-230, 31-509, 31-740, 31-749,
 11 39-1622, 39-1623, 39-1636.01, and 46-544, Reissue Revised
 12 Statutes of Nebraska; to clarify that certain assessments
 13 levied by a natural resources district, sanitary drainage
 14 district, sanitary and improvement district, special
 15 improvement district, county, city, or village are levied
 16 and collected as special assessments; and to repeal the
 17 original sections.

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

1 Section 1. Section 2-3254, Reissue Revised Statutes of
2 Nebraska, is amended to read:

3 2-3254 (1) The board shall hold a hearing upon the
4 question of the desirability and necessity, in the interest of the
5 public health, safety, and welfare, of the establishment of or
6 altering the boundaries of an existing improvement project area and
7 the undertaking of such a project, upon the question of the
8 appropriate boundaries describing affected land, upon the propriety
9 of the petition, and upon all relevant questions regarding such
10 inquiries. When a hearing has been initiated by petition, such
11 hearing shall be held within one hundred twenty days of the filing of
12 such petition. Notice of such hearing shall be published prior
13 thereto once each week for three consecutive weeks in a legal
14 newspaper published or of general circulation in the district.
15 Landowners within the limits of the territory described in the
16 petition and all other interested parties, including any appropriate
17 agencies of state or federal government, shall have the right to be
18 heard. If the board finds, after consultation with such appropriate
19 agencies of state and federal government and after the hearing, that
20 the project conforms with all applicable law and with the district's
21 goals, criteria, and policies, it shall enter its findings in the
22 board's official records and shall, with the aid of such engineers,
23 surveyors, and other assistants as it may have chosen, establish an
24 improvement project area or alter the boundaries of an existing
25 improvement project area, proceed to make detailed plans and cost

1 estimates, determine the total benefits, and carry out the project as
2 provided in subsections (2) and (3) of this section. If the board
3 finds that the project does not so conform, the findings shall be
4 entered in the board's records and copies of such findings shall be
5 furnished to the petitioners and the commission.

6 (2) When any such special project would result in the
7 provision of revenue-producing continuing services, the board shall,
8 prior to commencement of construction of such project, determine, by
9 circulation of petitions or by some other appropriate method, if such
10 project can be reasonably expected to generate sufficient revenue to
11 recover the reimbursable costs thereof. If it is determined that the
12 project cannot be reasonably expected to generate sufficient revenue,
13 the project and all work in connection therewith shall be suspended.
14 If it is determined that the project can be reasonably expected to
15 generate sufficient revenue, the board shall divide the total
16 benefits of the project as provided in sections 2-3252 to 2-3254. If
17 the proposed project involves the supply of water for any beneficial
18 use, all plans and specifications for the project shall be filed with
19 the secretary of the district and the Director of Natural Resources,
20 except that if such project involves a public water system as defined
21 in section 71-5301, the filing of the information shall be with the
22 Department of Health and Human Services rather than the Director of
23 Natural Resources. No construction of any such special project shall
24 begin until the plans and specifications for such improvement have
25 been approved by the Director of Natural Resources and the Department

1 of Health and Human Services, if applicable, except that if such
2 special project involves a public water system as defined in section
3 71-5301, only the Department of Health and Human Services shall be
4 required to review such plans and specifications and approve the same
5 if in compliance with the Nebraska Safe Drinking Water Act and
6 departmental rules and regulations adopted and promulgated under the
7 act. All prescribed conditions having been complied with, each
8 landowner within the improvement project area shall, within any
9 limits otherwise prescribed by law, subscribe to a number of benefit
10 units in proportion to the extent he or she desires to participate in
11 the benefits of the special project. As long as the capacity of the
12 district's facilities permit, participating landowners may subscribe
13 to additional units, within any limits otherwise prescribed by law,
14 upon payment of a unit fee for each such unit. The unit fees made and
15 charged pursuant to this section shall be levied and fixed by rules
16 and regulations of the district. The service provided may be withheld
17 during the time such charges levied upon such parcel of land are
18 delinquent and unpaid. Such charges shall be cumulative, and the
19 service provided by the project may be withheld until all delinquent
20 charges for the operation and maintenance of such works of
21 improvement are paid for past years as well as for the current year.
22 All such charges, due and delinquent according to the rules and
23 regulations of such district and unpaid on June 1 after becoming due
24 and delinquent, may be certified by the governing authority of such
25 district to the county clerk of such county in which are situated the

1 lands against which such charges have been levied, and when so
2 certified such charges shall be entered upon the tax list and spread
3 upon the tax roll ~~the same as other special assessment taxes are~~
4 ~~levied and assessed~~ assessments upon real estate, shall become a lien
5 upon such real estate along with other real estate taxes, and shall
6 be collectible ~~at the same time, in the same manner, and in the same~~
7 ~~proceeding as other real estate taxes are levied.~~ as special
8 assessments.

9 (3) When the special project would not result in the
10 provision of revenue-producing continuing services, the board shall
11 apportion the benefits thereof accruing to the several tracts of land
12 within the district which will be benefited thereby, on a system of
13 units. The land least benefited shall be apportioned one unit of
14 assessment, and each tract receiving a greater benefit shall be
15 apportioned a greater number of units or fraction thereof, according
16 to the benefits received. Nothing contained in this section shall
17 prevent the district from establishing separate areas within the
18 improvement project area so as to permit future allocation of costs
19 for particular portions of the work to specific subareas. This
20 subarea method of allocation shall not be used in any improvement
21 project area which has heretofore made a final apportionment of units
22 of benefits and shall not thereafter be changed except by compliance
23 with the procedure prescribed in this section.

24 (4) A notice shall be inserted for at least one week in a
25 newspaper published or of general circulation in the improvement

1 project area stating the time when and the place where the directors
2 shall meet for the purpose of hearing all parties interested in the
3 apportionment of benefits by reason of the improvement, at which time
4 and place such parties may appear in person or by counsel or may file
5 written objections thereto. The directors shall then proceed to hear
6 and consider the same and shall make the apportionments fair and just
7 according to benefits received from the improvement. The directors,
8 having completed the apportionment of benefits, shall make a detailed
9 report of the same and file such report with the county clerk. The
10 board of directors shall include in such report a statement of the
11 actual expenses incurred by the district to that time which relate to
12 the proposed project and the actual cost per benefit unit thereof.
13 Thereupon the board of directors shall cause to be published, once
14 each week for three consecutive weeks in a newspaper published or of
15 general circulation in the improvement project area, a notice that
16 the report required in this subsection has been filed and notice
17 shall also be sent to each party appearing to have a direct legal
18 interest in such apportionment, which notice shall include the
19 description of the lands in which each party notified appears to have
20 such interest, the units of benefit assigned to such lands, the
21 amount of actual costs assessable to date to such lands, and the
22 estimated total costs of the project assessable to such lands upon
23 completion thereof, as provided by sections 25-520.01 to 25-520.03.
24 If the owners of record title representing more than fifty percent of
25 the estimated total assessments file with the board within thirty

1 days of the final publication of such notice written objections to
2 the project proposed, such project and work in connection therewith
3 shall be suspended, such project shall not be done in such project
4 area, and all expenses relating to such project incurred by and
5 accrued to the district may, at the direction of the board of
6 directors, be assessed upon the lands which were to have been
7 benefited by the completion of such improvement project in accordance
8 with the apportionment of benefits determined and procedures
9 established in this section. Upon completing the establishment of an
10 improvement project area or altering the boundaries of an existing
11 improvement project area as provided in this subsection and upon
12 determining the reimbursable cost of the project and the period of
13 time over which such cost shall be assessed, the board of directors
14 shall determine the amount of money necessary to raise each year by
15 special assessment within such improvement project area and apportion
16 the same in dollars and cents to each tract benefited according to
17 the apportionment of benefits as determined by this section. The
18 board of directors shall also, from time to time as it deems
19 necessary, order an additional assessment upon the lands and property
20 benefited by the project, using the original apportionment of
21 benefits as a basis to ascertain the assessment to each tract of land
22 benefited, to carry out a reasonable program of operation and
23 maintenance upon the construction or capital improvements involved in
24 such project. The chairperson and secretary shall thereupon return
25 lists of such tracts with the amounts chargeable to each of the

1 county clerks of each county in which assessed lands are located, who
2 shall place the same on duplicate tax lists against the lands and
3 lots so assessed. Such assessments shall be collected and accounted
4 for by the county treasurer at the same time as general real estate
5 taxes, and such assessments shall be and remain a perpetual lien
6 against such real estate until paid. All provisions of law for the
7 sale, redemption, and foreclosure in ordinary tax matters shall apply
8 to such special assessments.

9 Sec. 2. Section 13-2020, Reissue Revised Statutes of
10 Nebraska, is amended to read:

11 13-2020 (1) Effective October 1, 1993, each county and
12 municipality shall provide or contract for facilities and systems as
13 necessary for the safe and sanitary disposal of solid waste generated
14 within its solid waste jurisdiction area. Such disposal shall comply
15 with rules and regulations adopted and promulgated by the council for
16 integrated solid waste management programs.

17 (2) A county, municipality, or agency may jointly own,
18 operate, or own and operate with any person any facility or system
19 and may enter into cooperative agreements as necessary and
20 appropriate for the ownership, operation, or ownership and operation
21 of any facility or system.

22 (3) A county, municipality, or agency may, either alone
23 or in combination with any other county, municipality, or agency,
24 contract with any person to provide any service, facility, or system
25 required by the Integrated Solid Waste Management Act.

1 (4) The governing body of a county, municipality, or
2 agency may make all necessary rules and regulations governing the
3 use, operation, and control of a facility or system. Such governing
4 body may establish just and equitable rates or charges to be paid to
5 it for the use of such facility or system by each person whose
6 premises are served by the facility or system, including charges for
7 late payments, except that no city of the metropolitan class shall
8 impose any rate or charge upon individual residences unless a
9 majority of those voting in a regular or special election vote
10 affirmatively to approve or authorize establishment of such a rate or
11 charge. For purposes of the charges authorized by this section, the
12 premises are served if solid waste collection service is available to
13 the premises or if a community solid waste drop-off location is
14 provided, unless the person who would otherwise be subject to such
15 rates or charges proves to the governing body of the county,
16 municipality, or agency that his or her solid waste was lawfully
17 collected and hauled to a permitted facility. Such proof shall be
18 provided by a receipt from a permitted facility, a statement from a
19 licensed hauler, or other documentation acceptable to the governing
20 body of the county, municipality, or agency. If the service charge so
21 established is not paid when due, such sum may be recovered by the
22 county, municipality, or agency in a civil action or, following
23 notice by regular United States mail to the last-known address of the
24 property owner of record and an opportunity for a hearing, may be
25 certified by the governing body of the county, municipality, or

1 agency to the county treasurer and assessed against the premises
2 served and collected or returned ~~in the same manner as other taxes~~
3 ~~are certified, assessed, collected, and returned.~~ as a special
4 assessment.

5 (5) If the county, municipality, or agency enters into a
6 contract with a person to provide a facility or system, such contract
7 may authorize the person to charge the owners of premises served such
8 a service rate therefor as the governing body determines to be just
9 and reasonable or the county, municipality, or agency may pay
10 therefor out of its general fund or the proceeds of any tax levy
11 applicable to the purposes of such contract or assess the owners of
12 the premises served a reasonable charge therefor to be collected as
13 provided in this section and paid into a fund to be used to defray
14 such contract charges.

15 Sec. 3. Section 14-105, Reissue Revised Statutes of
16 Nebraska, is amended to read:

17 14-105 The city council shall have power to may require
18 any and all lots or pieces of ground within the city to be drained,
19 filled, or graded, and upon the failure of the owners of such lots or
20 pieces of ground to comply with such requirements, after thirty days'
21 notice in writing, the council may cause the ~~same~~ lots or pieces of
22 ground to be drained, filled, or graded, and the cost and expense
23 thereof shall be levied upon the property so filled, drained, or
24 graded and shall be equalized, assessed, and collected as ~~other~~
25 ~~special assessments.~~ a special assessment.

1 Sec. 4. Section 14-363, Reissue Revised Statutes of
2 Nebraska, is amended to read:

3 14-363 The city council may provide for the sprinkling or
4 armor coating of the streets of the city and, for the purpose of
5 accomplishing such work, may by ordinance create suitable districts
6 to be designated sprinkling or armor-coating districts and may order
7 and direct the work, including preparatory grading, to be done upon
8 any or all of the streets in the districts. The work shall be done
9 upon contract in writing let upon advertisement to the lowest
10 responsible bidder. Such advertisement shall specify the district or
11 districts proposed to be so worked, especially describing ~~the same,~~
12 such district or districts, and bids shall be made and contracts let
13 with reference to such district or districts so specified. For the
14 purpose of paying the cost of the work contemplated and contracted
15 for, the city council may levy and assess the cost upon all lots,
16 lands, and real estate in the district, such tax or assessment to be
17 equal and uniform upon all front footage or property within or
18 abutting upon the streets within the district so created. The
19 assessment shall be a lien upon all such lots, lands, and real estate
20 and shall be enforced and collected as ~~are other special assessments.~~
21 a special assessment.

22 Sec. 5. Section 14-364, Reissue Revised Statutes of
23 Nebraska, is amended to read:

24 14-364 The city council may establish and maintain a
25 paving repair plant and may pave or repair paving. The cost of such

1 repairs may be paid from the funds of the city or may be assessed
2 upon the abutting property, except that the cost may be assessed
3 against abutting property only following the creation of a paving
4 repair or repaving district established and assessed as a special
5 assessment in the same manner provided for a sprinkling or armor-
6 coating district by section 14-363. The assessable paving repairs
7 shall be only those made with asphaltic concrete on streets in
8 previously developed areas which were not constructed to city
9 permanent design standards.

10 Sec. 6. Section 14-365.03, Reissue Revised Statutes of
11 Nebraska, is amended to read:

12 14-365.03 The governing body of such municipality may
13 make all necessary rules and regulations governing the use,
14 operation, and control thereof. The governing body may establish just
15 and equitable rates or charges to be paid to it for the use of such
16 disposal plant and sewerage system by the owner of the property
17 served or by the person, firm, or corporation using the services. If
18 any service charge so established is not paid when due, such sum may
19 (1) be recovered by the municipality in a civil action, or it may (2)
20 be certified to the tax assessor and assessed against the premises
21 served, and collected or returned in the same manner as other
22 municipal taxes are certified, assessed, collected, and returned, or
23 it may (3) be assessed against the premises served in the same manner
24 as special taxes or assessments are assessed by such city and shall
25 be as a special assessment and certified, enforced, collected, and

1 returned as ~~other special taxes or assessments of such city.~~ a
2 special assessment.

3 Sec. 7. Section 14-392, Reissue Revised Statutes of
4 Nebraska, is amended to read:

5 14-392 For the purpose of covering in whole or in part
6 the costs of any of the improvements and costs incident thereto,
7 authorized in sections 14-384 to 14-3,127, including grading done in
8 combination with any other improvements, the city ~~is empowered to~~ may
9 assess the property within the improvement district or the property
10 benefited by change of grade or grading when not made in combination
11 with other improvements, to the full extent of the special benefits
12 thereby conferred upon the respective lots, tracts, and parcels of
13 land, or if the city council ~~shall find~~ finds that there are common
14 benefits enjoyed by the public at large without reference to the
15 ownership of property abutting or adjacent to the improvement or
16 improvements, or that there is a common benefit to the property
17 embraced within the district or districts, the city ~~is empowered to~~
18 may assess the costs of such improvement or improvements against all
19 the property included in such district or districts, according to
20 such rules as the city council sitting as a board of equalization,
21 shall adopt for the distribution or adjustment of the costs of the
22 improvement or improvements. All such assessments shall be equalized,
23 levied, and collected as ~~provided by law for the equalization,~~
24 ~~levying, and collection of special assessments.~~

25 Sec. 8. Section 14-398, Reissue Revised Statutes of

1 Nebraska, is amended to read:

2 14-398 Under the methods provided in sections 14-384 to
3 14-3,127 to grade streets, boulevards, highways, main thoroughfares,
4 controlled-access facilities, connecting links, major traffic
5 streets, alleys, and parts thereof, any number of intersecting and
6 connecting streets reasonably required and proper and necessary to
7 the better and improved use of ~~said~~ such streets may be authorized to
8 be graded in one and the same proceeding. The cost thereof as
9 provided in sections 14-384 to 14-3,127 may be assessed upon property
10 specially benefited as a special assessment. In such instances, in
11 determining the sufficiency of either an authorized protest or
12 petition, the total frontage of taxable property on all sides on all
13 of the streets to be graded shall be taken into consideration.

14 Sec. 9. Section 14-3,102, Reissue Revised Statutes of
15 Nebraska, is amended to read:

16 14-3,102 Whenever it is desired to make any improvement
17 or improvements authorized in section 14-385, where the costs of such
18 improvement or improvements are to be assessed against the adjacent
19 and abutting property benefited thereby, and no petition has been
20 filed therefor in accordance with section 14-391, the city for that
21 purpose may propose such improvement or improvements stating the
22 specific character of the improvement or improvements thus to be
23 made. The city shall cause to be published in the official newspaper
24 a brief notice of such proposal stating the character of the
25 improvement or improvements proposed thereby, and shall give

1 additional notice to the property owners in the district or
2 districts, or proposed district or districts, as required by ~~the~~
3 ~~provisions of~~ section 25-520.01. If within thirty days thereafter the
4 owners of fifty-one percent of the taxable property abutting upon the
5 street or streets, or part or parts thereof proposed ~~thus~~ to be
6 improved protest against such project, such work shall not be done.
7 In the absence of such protest, the city shall be authorized to
8 proceed with the work as proposed. The cost and expense thereof, as
9 provided by law, may be assessed against the property within the
10 district or districts specially benefited to the extent of such
11 benefits as a special assessment. Where assessment against the
12 property within the district or districts specially benefited is not
13 made, or where the improvement or improvements are on a main
14 thoroughfare, major traffic street, or connecting link, or made
15 pursuant to sections 14-3,103 to 14-3,106, this section shall not
16 apply.

17 Sec. 10. Section 14-3,103, Reissue Revised Statutes of
18 Nebraska, is amended to read:

19 14-3,103 The city ~~shall have the power to~~ may construct
20 or repair sidewalks along any street or part thereof, or any
21 boulevard or part thereof, of such material and in such manner as it
22 deems necessary and assess the cost thereof upon abutting property.
23 Such assessments except for temporary sidewalks and sidewalk repairs
24 shall be equalized and levied as ~~other~~ special assessments. The city
25 shall cause the construction of sidewalks on at least one side of

1 every major traffic street and main thoroughfare in the city,
2 excluding freeways, expressways, controlled-access facilities, and
3 other streets deemed by the city to demonstrate no or very limited
4 demand for pedestrian use, and may assess the cost thereof upon
5 abutting property. Such construction shall be completed within a
6 reasonable time, based upon an annual review of construction program
7 priorities and available funding sources., ~~following either July 10,~~
8 ~~1984, or the creation or annexation of such major traffic street or~~
9 ~~main thoroughfare, whichever is later.~~

10 Sec. 11. Section 14-3,106, Reissue Revised Statutes of
11 Nebraska, is amended to read:

12 14-3,106 In case the owner or owners shall fail to
13 construct or repair such sidewalk as directed, the city may construct
14 or repair such sidewalk or cause the same to be done and assess the
15 cost thereof upon the abutting property as special assessments. Where
16 the owner or owners of abutting property fail to keep in repair the
17 sidewalk adjacent thereto, they shall be liable for all damages or
18 injuries occasioned or recovered by reason of the defective or
19 dangerous condition of such sidewalk.

20 Sec. 12. Section 14-3,107, Reissue Revised Statutes of
21 Nebraska, is amended to read:

22 14-3,107 (1) Except as provided in subsection (2) of this
23 section, the city may vacate or narrow any street, highway, main
24 thoroughfare, controlled-access facility, connecting link, boulevard,
25 major traffic street, or alley upon petition of the owners of

1 seventy-five percent of the taxable frontage feet abutting upon such
2 street or alley proposed to be vacated and asking for such vacation,
3 or the city, for purposes of construction of a controlled-access
4 highway or to conform to a master plan of the city, may, without
5 petition having been filed therefor, vacate any street or alley or
6 any part thereof in the city. Whenever a street is vacated or
7 narrowed, the part so vacated shall revert to the abutting owners on
8 the respective sides thereof, except that if part or all of the
9 vacated street lies within the State of Nebraska but one side or any
10 part of the street is adjacent to the boundary of the State of
11 Nebraska, all of the street lying within the State of Nebraska or
12 that part lying within the State of Nebraska shall revert to the
13 owner of the abutting property lying wholly within the State of
14 Nebraska. The city may open, improve, and make passable any street,
15 highway, boulevard, main thoroughfare, controlled-access facility,
16 connecting link, major traffic street, or alley. For purposes of this
17 subsection, open refers to the adaptation of the surface of the
18 street to the needs of ordinary travel but does not necessarily
19 require the grading to an established grade. The costs of any of the
20 improvements mentioned in this subsection, except as otherwise
21 provided in sections 14-384 to 14-3,127, to the extent of special
22 benefits thereby conferred, may be assessed against the property
23 specially benefited thereby ~~in the usual manner for assessing special~~
24 ~~benefits.~~ as special assessments. When the city vacates all or any
25 portion of a street, highway, main thoroughfare, controlled-access

1 facility, connecting link, boulevard, major traffic street, or alley
2 pursuant to this subsection, the city shall, within thirty days after
3 the effective date of the vacation, file a certified copy of the
4 vacating ordinance or resolution with the register of deeds for the
5 county in which the vacated property is located to be indexed against
6 all affected lots.

7 (2) The city may vacate any minimal secondary right-of-
8 way in the manner described in this subsection. The city may vacate
9 any segment of such right-of-way by ordinance without petition and
10 without convening any committee for the purpose of determining any
11 damages if all affected abutting properties have primary access to an
12 otherwise open and passable public street right-of-way. An abutting
13 property shall not be determined to have primary access if such
14 abutting property has an existing garage and such garage is not
15 accessible without altering or relocating such garage. Title to such
16 vacated rights-of-way shall vest in the owners of abutting property
17 and become a part of such property, each owner taking title to the
18 center line of such vacated street or alley adjacent to such owner's
19 property subject to the following: (a) There is reserved to the city
20 the right to maintain, operate, repair, and renew sewers now existing
21 there and (b) there is reserved to the public utilities and cable
22 television systems the right to maintain, repair, renew, and operate
23 installed water mains, gas mains, pole lines, conduits, electrical
24 transmission lines, sound and signal transmission lines, and other
25 similar services and equipment and appurtenances above, on, and below

1 the surface of the ground for the purpose of serving the general
2 public or abutting properties, including such lateral connection or
3 branch lines as may be ordered or permitted by the city or such other
4 utility or cable television system and to enter upon the premises to
5 accomplish such purposes at any and all reasonable times. The city
6 shall, within thirty days after the effective date of the vacation,
7 file a certified copy of the vacating ordinance or resolution with
8 the register of deeds for the county in which the vacated property is
9 located to be indexed against all affected lots. For purposes of this
10 subsection, minimal secondary right-of-way means any street or alley
11 which either is unpaved, has substandard paving, or has pavement
12 narrower than sixteen feet and which is a secondary means of access
13 to or from any property abutting the portion to be vacated.

14 Sec. 13. Section 14-537, Reissue Revised Statutes of
15 Nebraska, is amended to read:

16 14-537 ~~The Special assessments of ~~special taxes~~ for~~
17 improving the streets, alleys, sewers, and sidewalks within any
18 improvement district, except where otherwise provided, shall be made
19 in accordance with this section. The total cost of improvements shall
20 be levied at one time upon the property and become delinquent as
21 provided in this section. The city may require that the total amount
22 of such assessment be paid in less than ten years if, in each year of
23 the payment schedule, the maximum amount payable, excluding interest,
24 is five hundred dollars. If the total amount is more than five
25 thousand dollars, then it shall become delinquent as follows: One-

1 tenth of the total amount shall be delinquent in fifty days after
2 such levy; one-tenth in one year; one-tenth in two years; one-tenth
3 in three years; one-tenth in four years; one-tenth in five years;
4 one-tenth in six years; one-tenth in seven years; one-tenth in eight
5 years; and one-tenth in nine years. Each of the installments except
6 the first shall draw interest at a rate not to exceed the rate of
7 interest specified in section 45-104.01, as such rate may from time
8 to time be adjusted by the Legislature, from the time of levy until
9 the ~~same~~ installment becomes delinquent and, after the ~~same~~
10 installment becomes delinquent, shall draw interest at the rate
11 specified in section 45-104.01, as such rate may from time to time be
12 adjusted by the Legislature, payable in advance, as in ~~case of other~~
13 cases of special taxes. assessments. Such special assessments shall
14 also be collected and enforced as in other cases of special
15 assessments.

16 Sec. 14. Section 14-1733, Reissue Revised Statutes of
17 Nebraska, is amended to read:

18 14-1733 In order to pay the cost required by any
19 purchase, construction, or lease, of property and equipping of such
20 facilities, or the enlargement of presently owned facilities, the
21 city may: (1) Issue revenue bonds to provide the funds for such
22 improvements. Such revenue bonds shall be a lien only upon the
23 revenue and earnings of parking facilities and onstreet parking
24 meters. Such revenue bonds shall mature in ~~not to exceed no more than~~
25 forty years and shall be sold at public or private sale. Any such

1 revenue bonds which may be issued shall not be included in computing
2 the maximum amount of bonds which the issuing city of the
3 metropolitan class may be authorized to issue under its charter or
4 any statute of this state. Such revenue bonds may be issued and sold
5 or delivered to the contractor at par and accrued interest for the
6 amount of work performed. The city may pledge the revenue from any
7 facility or parking meters as security for the bonds; (2) upon an
8 initiative petition of the majority of the record owners of taxable
9 property included in a proposed parking district, ~~the city council~~
10 ~~may~~ create, by ordinance, parking districts and delineate the
11 boundaries thereof. If, ~~and if~~ the city council ~~shall find~~ finds
12 that there are common benefits enjoyed by the public at large without
13 reference to the ownership of property, or that there is a common
14 benefit to the property encompassed within a parking district or
15 districts, the city may assess the costs of such improvement or
16 improvements as special assessments against all the property included
17 in such district or districts, according to such rules as the city
18 council, sitting as a board of equalization, shall adopt for the
19 distribution or adjustment of the costs of such improvement or
20 improvements. All such special assessments shall be equalized,
21 levied, and collected as ~~provided by law for the equalization,~~
22 ~~levying, and collection of~~ special assessments. Special assessments
23 levied pursuant to this section shall be due, payable, and bear
24 interest as the city council shall determine by ordinance.
25 Installment payments shall not be allowed for any period in excess of

1 twenty years; or (3) use, independently or together with revenue
2 derived pursuant to subdivision (1) or (2) of this section, gifts,
3 leases, devises, grants, federal or state funds, or agreements with
4 other public entities.

5 No real property shall be included in any parking
6 district created pursuant to this section when the zoning district in
7 which such property is located is a residential zoning district or a
8 district where the predominant type of land use authorized is
9 residential in nature.

10 Sec. 15. Section 15-211, Reissue Revised Statutes of
11 Nebraska, is amended to read:

12 15-211 A ~~primary city shall have power, of the primary~~
13 class may, by ordinance, to require any and all lots or pieces of
14 ground within the city to be drained or filled so as to prevent
15 stagnant water or any other nuisance accumulating thereon. Upon the
16 failure of the owners of such lots or pieces of ground to fill or
17 drain the ~~same~~ lots or pieces when so required, the council may cause
18 such lots or pieces of ground to be drained or filled, and the cost
19 and expenses thereof shall be levied upon the property so filled or
20 drained, and collected as ~~any other special tax.~~ a special
21 assessment.

22 Sec. 16. Section 15-268, Reissue Revised Statutes of
23 Nebraska, is amended to read:

24 15-268 A city of the primary class may provide for the
25 destruction and removal of weeds and worthless vegetation growing

1 upon any lot or lots or lands within the corporate limits of such
2 city or upon the streets and alleys abutting upon any lot or lots or
3 lands, and such city may require the owner or owners of such lot or
4 lots or lands to destroy and remove ~~the same~~ such weeds and worthless
5 vegetation therefrom and from the streets and alleys abutting
6 thereon. If, after five days' notice by publication, by certified
7 United States mail, or by the conspicuous posting of the notice on
8 the lot or land upon which the nuisance exists, the owner or owners
9 fail, neglect, or refuse to destroy or remove the nuisance, the city,
10 through its proper officers, shall destroy and remove the nuisance,
11 or cause the nuisance to be destroyed or removed, from the lot or
12 lots or lands and streets and alleys abutting thereon and shall
13 assess the cost thereof against such lot or lots or lands, as
14 ~~provided by ordinance.~~ a special assessment.

15 Sec. 17. Section 15-709, Reissue Revised Statutes of
16 Nebraska, is amended to read:

17 15-709 The city council may order the owner of lots
18 abutting on a street that is to be paved, to lay sewer, gas, and
19 water service pipes to connect mains. If the owner fails to lay such
20 pipes, ; ~~and if he neglects so to do,~~ after five days' notice by
21 publication in a newspaper of general circulation in the city, or in
22 place thereof by personal service of such notice, as the council in
23 its discretion may direct, the council ~~shall have power to~~ may cause
24 the ~~same~~ sewer, gas, and water service pipes to be laid, ~~along with~~
25 ~~and~~ as part of the work of the improvement district, and assess the

1 cost thereof on the property of such owner, ~~along with and in the~~
2 ~~manner as provided, for making the~~ as a special assessment. Such
3 assessment to pay the cost of the pavement or improvements in the
4 improvement district ~~and to~~ shall be collected and enforced as
5 ~~special taxes.~~ a special assessment.

6 Sec. 18. Section 15-713, Reissue Revised Statutes of
7 Nebraska, is amended to read:

8 15-713 To pay the cost of curbing and guttering public
9 ways the city council may issue bonds called curbing gutter bonds,
10 district No., payable in not ~~over~~ more than twenty years or at
11 the option of the city at any interest-paying date, and assess the
12 cost, not exceeding the special benefits, on abutting property, ~~said~~
13 ~~assessments to~~ as special assessments. Such assessments shall become
14 due, delinquent, draw interest, be subject to like penalty, and
15 collected as ~~other special taxes, assessments,~~ and shall constitute a
16 sinking fund for the payment of such bonds. No paving bonds and no
17 curbing gutter bonds shall be sold or delivered until necessary to
18 make payments for work done on such improvements.

19 Sec. 19. Section 15-718, Reissue Revised Statutes of
20 Nebraska, is amended to read:

21 15-718 Special ~~taxes~~ assessments may be levied by the
22 city council for the purpose of paying the cost of constructing such
23 sewers and drains within the city. Such ~~taxes~~ assessments shall be
24 levied upon the real estate within the sewerage districts in which
25 such sewer or drain may be, to the extent of benefits to such

1 property by reason of such improvements. The benefits to such
2 property shall be determined by the city council as in other cases of
3 special assessments. All ~~taxes or~~ assessments made for sewerage or
4 drainage purposes shall be levied and collected ~~in the same manner as~~
5 ~~other~~ special assessments.

6 Sec. 20. Section 16-207, Reissue Revised Statutes of
7 Nebraska, is amended to read:

8 16-207 (1) A city of the first class may by ordinance
9 provide for the removal of all obstructions from the sidewalks,
10 curbstones, gutters, and crosswalks at the expense of the owners or
11 occupants of the grounds fronting thereon or at the expense of the
12 person placing the ~~same there~~ obstruction and may require and
13 regulate the planting and protection of shade trees in and along the
14 streets ~~and along the same~~ and the trimming and removing of the ~~same~~
15 trees.

16 (2) A city of the first class may by ordinance declare it
17 to be a nuisance for a property owner to permit, allow, or maintain
18 any dead or diseased trees within the right-of-way of streets within
19 the corporate limits of the city. Notice to abate and remove such
20 nuisance and notice of the right to a hearing and the manner in which
21 it may be requested shall be given to each owner or owner's duly
22 authorized agent and to the occupant, if any, by personal service or
23 certified mail. Within thirty days after the receipt of such notice,
24 if the owner or occupant of the lot or piece of ground does not
25 request a hearing or fails to comply with the order to abate and

1 remove the nuisance, the city may have such work done and may levy
2 and assess all or any portion of the costs and expenses of the work
3 upon the lot or piece of ground so benefited ~~in the same manner as~~
4 ~~other special taxes for improvements are levied and assessed.~~ as a
5 special assessment.

6 (3) The city may also regulate the building of bulkheads,
7 cellars, basements, ways, stairways, railways, windows, doorways,
8 awnings, hitching posts and rails, lampposts, awning posts, and all
9 other structures projecting upon or over any adjoining excavation
10 through and under the sidewalks in the city.

11 Sec. 21. Section 16-230, Reissue Revised Statutes of
12 Nebraska, is amended to read:

13 16-230 (1) A city of the first class by ordinance may
14 require lots or pieces of ground within the city or within the city's
15 extraterritorial zoning jurisdiction to be drained or filled so as to
16 prevent stagnant water or any other nuisance accumulating thereon.
17 Except as provided in subsection (6) of this section, the city may
18 require the owner or occupant of all lots and pieces of ground within
19 the city to keep the lots and pieces of ground and the adjoining
20 streets and alleys free of any growth of twelve inches or more in
21 height of weeds, grasses, or worthless vegetation, and it may
22 prohibit and control the throwing, depositing, or accumulation of
23 litter on any lot or piece of ground within the city.

24 (2) Except as provided in subsection (6) of this section,
25 any city of the first class may by ordinance declare it to be a

1 nuisance to permit or maintain any growth of twelve inches or more in
2 height of weeds, grasses, or worthless vegetation or to litter or
3 cause litter to be deposited or remain thereon except in proper
4 receptacles.

5 (3) Any owner or occupant of a lot or piece of ground
6 shall, upon conviction of violating any ordinance authorized under
7 this section, be guilty of a Class V misdemeanor.

8 (4) Notice to abate and remove such nuisance shall be
9 given to each owner or owner's duly authorized agent and to the
10 occupant, if any, by personal service or certified mail. If notice by
11 personal service or certified mail is unsuccessful, notice shall be
12 given by publication in a newspaper of general circulation in the
13 city or by conspicuously posting the notice on the lot or ground upon
14 which the nuisance is to be abated and removed. Within five days
15 after receipt of such notice or publication or posting, whichever is
16 applicable, if the owner or occupant of the lot or piece of ground
17 does not request a hearing with the city or fails to comply with the
18 order to abate and remove the nuisance, the city may have such work
19 done. The costs and expenses of any such work shall be paid by the
20 owner. If unpaid for two months after such work is done, the city may
21 either (a) levy and assess the costs and expenses of the work upon
22 the lot or piece of ground so benefited ~~in the same manner as other~~
23 ~~special taxes for improvements are levied and assessed as a special~~
24 assessment or (b) recover in a civil action the costs and expenses of
25 the work upon the lot or piece of ground and the adjoining streets

1 and alleys.

2 (5) For purposes of this section:

3 (a) Litter includes, but is not limited to: (i) Trash,
4 rubbish, refuse, garbage, paper, rags, and ashes; (ii) wood, plaster,
5 cement, brick, or stone building rubble; (iii) grass, leaves, and
6 worthless vegetation; (iv) offal and dead animals; and (v) any
7 machine or machines, vehicle or vehicles, or parts of a machine or
8 vehicle which have lost their identity, character, utility, or
9 serviceability as such through deterioration, dismantling, or the
10 ravages of time, are inoperative or unable to perform their intended
11 functions, or are cast off, discarded, or thrown away or left as
12 waste, wreckage, or junk;

13 (b) Weeds includes, but is not limited to, bindweed
14 (*Convolvulus arvensis*), puncture vine (*Tribulus terrestris*), leafy
15 spurge (*Euphorbia esula*), Canada thistle (*Cirsium arvense*), perennial
16 peppergrass (*Lepidium draba*), Russian knapweed (*Centaurea picris*),
17 Johnson grass (*Sorghum halepense*), nodding or musk thistle, quack
18 grass (*Agropyron repens*), perennial sow thistle (*Sonchus arvensis*),
19 horse nettle (*Solanum carolinense*), bull thistle (*Cirsium*
20 *lanceolatum*), buckthorn (*Rhamnus sp.*) (tourn), hemp plant (*Cannabis*
21 *sativa*), and ragweed (*Ambrosiaceae*); and

22 (c) Weeds, grasses, and worthless vegetation does not
23 include vegetation applied or grown on a lot or piece of ground
24 outside the corporate limits of the city but inside the city's
25 extraterritorial zoning jurisdiction expressly for the purpose of

1 weed or erosion control.

2 (6) A city of the first class by ordinance may declare it
3 to be a nuisance to permit or maintain any growth of eight inches or
4 more in height of weeds, grasses, or worthless vegetation on any lot
5 or piece of ground located within the corporate limits of the city
6 during any calendar year if, within the same calendar year, the city
7 has, pursuant to subsection (4) of this section, acted to remove
8 weeds, grasses, or worthless vegetation exceeding twelve inches in
9 height on the same lot or piece of ground and had to seek recovery of
10 the costs and expenses of such work from the owner.

11 Sec. 22. Section 16-250, Reissue Revised Statutes of
12 Nebraska, is amended to read:

13 16-250 A city of the first class may construct or repair
14 sidewalks, sewers, and drains on any highway in the city, and
15 construct or repair iron railings or gratings for areaways, cellars,
16 or entrances to basements of buildings, and levy a special tax
17 assessment on lots or parcels of land fronting on such sidewalk,
18 waterway, highway, or alley to pay the expense of such improvements,
19 to be assessed as ~~other~~ a special ~~assessments~~. ~~But, unless~~
20 assessment. Unless a majority of the owners of the property subject
21 to assessment for such improvements petition the council to make the
22 ~~same, improvements,~~ such improvements shall not be made until three-
23 fourths of all the members of ~~said~~ the city council, by vote, assent
24 to the making of the ~~same, improvements,~~ which vote, by yeas and
25 nays, shall be entered of record.

1 Sec. 23. Section 16-615, Reissue Revised Statutes of
2 Nebraska, is amended to read:

3 16-615 (1) The mayor and city council ~~shall have power by~~
4 ~~ordinance to may~~ establish the grade of any street, avenue, or alley
5 in the city or within a county industrial area as defined in section
6 13-1111 contiguous to such city. When the grade of any street,
7 avenue, or alley has been established, the grade of all or any part
8 shall not be changed unless the city clerk has sent notice of the
9 proposed change in grade to the owners of the lots or land abutting
10 upon the street, avenue, or alley or part of a street, avenue, or
11 alley where such change of grade is to be made. The notice shall be
12 sent to the addresses of the owners as they ~~shall~~ appear in the
13 office of the register of deeds upon the date of the mailing of the
14 notice. The notice shall be sent by regular United States mail,
15 postage prepaid, postmarked at least twenty-one days before the date
16 upon which the city council takes final action on approval of the
17 ordinance authorizing the change in grade. The notice shall inform
18 the owner of the nature of the proposed change, that final action by
19 the city council is pending, and of the location where additional
20 information on the project may be obtained. Following the adoption of
21 an ordinance changing the grade of all or any part of a street,
22 avenue, or alley, no change in grade shall be made until the damages
23 to property owners which may be caused by such change of grade are
24 determined as provided in sections 76-704 to 76-724.

25 (2) For the purpose of paying the damages, if any, so

1 awarded, the mayor and city council ~~shall have power to may~~ borrow
2 money from any available fund in the amount necessary, which amount,
3 upon the collection of ~~the same such amount~~ by special assessment,
4 shall be transferred from such special fund to the fund from which it
5 has been borrowed. No street, avenue, or alley shall be worked to
6 such grade or change of grade until the damages so assessed shall be
7 tendered to such property owners or their agents. Before the mayor
8 and council enter into any contract to grade any such street, avenue,
9 or alley, the damages, if any, sustained by the property owners,
10 shall be ascertained by condemnation proceedings. For the purpose of
11 paying the damages awarded and the costs of the condemnation
12 proceedings, the mayor and city council ~~shall have power to may~~ levy
13 a special ~~tax~~-assessment upon the lots and lands abutting upon such
14 street, avenue, or alley, or part thereof, so graded, as adjudged by
15 the mayor and council to be especially benefited in proportion to
16 such benefits. Such ~~special tax or taxes~~ assessment shall be
17 collected as other special ~~taxes~~- assessments.

18 Sec. 24. Section 16-630, Reissue Revised Statutes of
19 Nebraska, is amended to read:

20 16-630 ~~Whenever~~ If curbing, or curbing and guttering, is
21 done upon any street, avenue, or alley in any paving, repaving,
22 graveling, or macadamizing district in which paving or other such
23 improvement ~~aforsaid~~ has been ordered, and the mayor and council
24 shall deem it expedient to do so, ~~they shall have the power and~~
25 authority, the mayor and council may, for the purpose of paying the

1 cost of such curbing, or curbing and guttering, ~~to~~ cause to be issued
 2 bonds of the city, to be called Curbing and Guttering Bonds of Paving
 3 District No., payable in not exceeding ten years from date,
 4 bearing interest, payable annually or semiannually, with interest
 5 coupons attached. In all cases ~~they~~ the mayor and council shall
 6 assess at one time as a special assessment the total cost of such
 7 curbing, or curbing and guttering, ~~or curbing, as the case may be,~~
 8 upon the property abutting or adjacent to the portion of the street,
 9 avenue, or alley so improved, according to the special benefits. Such
 10 special assessments shall become delinquent the same as the special
 11 ~~assessments of special taxes~~ for paving, repaving, graveling, or
 12 macadamizing purposes, draw the same rate of interest, be subject to
 13 the same penalties, and may be paid in the same manner, as special
 14 ~~taxes for said purpose.~~ assessments for such purpose. The special ~~tax~~
 15 ~~so assessed~~ assessment shall constitute a sinking fund for the
 16 payment of such bonds and interest, and the bonds shall not be sold
 17 for less than their par value.

18 Sec. 25. Section 16-631, Reissue Revised Statutes of
 19 Nebraska, is amended to read:

20 16-631 ~~Where~~ If an improvement district has been
 21 established, an improvement thereon constructed, and curbing, or
 22 curbing and guttering, is therewith constructed, and it becomes
 23 necessary to issue and sell street improvement bonds to pay for the
 24 cost of construction of ~~same, and also for the cost of construction~~
 25 ~~of the improvement and the~~ curbing, or curbing and guttering, the

1 mayor and city council may, at their discretion, if they deem ~~the~~
2 ~~same~~ it advisable, include the cost of curbing, or curbing and
3 guttering, with the cost of the other improvement in ~~said~~ the paving
4 or other improvement district, and issue bonds for the combined cost
5 of the improvement and curbing, or curbing and guttering, in any of
6 ~~said~~ the districts, naming the bonds Street Improvement Bonds of
7 District No. The amount of money necessary for the payment
8 of ~~said~~ such bonds shall be levied upon and collected from abutting
9 and adjacent property, and property specially benefited, ~~the same as~~
10 ~~is provided for collection of a special tax for the payment of street~~
11 ~~improvement bonds.~~ as a special assessment.

12 Sec. 26. Section 16-652, Reissue Revised Statutes of
13 Nebraska, is amended to read:

14 16-652 The cost of grading the streets and alleys within
15 any ~~such~~ grading district shall be assessed upon the lots and lands
16 specially benefited thereby in such district in proportion to such
17 benefits, to be determined by the mayor and city council under ~~the~~
18 ~~provisions of section 16-615,~~ as a special assessment. The special
19 ~~assessment of special taxes for grading purposes herein provided for~~
20 shall be levied at one time and shall become delinquent as follows:
21 One-fifth of the total amount shall become delinquent in fifty days
22 after such levy; one-fifth in one year; one-fifth in two years; one-
23 fifth in three years; and one-fifth in four years. Each of ~~said~~ the
24 installments, except the first, shall draw interest at a rate not to
25 exceed the rate of interest specified in section 45-104.01, as such

1 rate may from time to time be adjusted by the Legislature, from the
2 time of the levy aforesaid ~~until the same shall become delinquent;~~
3 ~~and, after the same shall become~~ installment becomes delinquent. If
4 the installment becomes delinquent, interest at the rate specified in
5 section 45-104.01, as such rate may from time to time be adjusted by
6 the Legislature, shall be paid thereon, as in the case of other
7 special ~~taxes.~~ assessments. The cost of grading the intersections of
8 streets and spaces opposite alleys in any such district shall be paid
9 by the city out of the general fund of such city.

10 Sec. 27. Section 16-664, Reissue Revised Statutes of
11 Nebraska, is amended to read:

12 16-664 ~~Such~~ The mayor and city shall have power to
13 council may provide for the laying of permanent sidewalks. Upon the
14 petition of any freeholder who desires to build such a permanent
15 sidewalk, the mayor and council may order the ~~same~~ sidewalk to be
16 built, ~~and that~~ the cost of the ~~same~~ sidewalk until paid shall be a
17 perpetual lien upon the real estate along which the freeholder
18 desires such sidewalk to be constructed, and the city may assess and
19 levy the costs of ~~same~~ the sidewalk against such real estate ~~in the~~
20 ~~manner provided by law.~~ as a special assessment. The total cost of
21 the building of the permanent sidewalk shall be levied at one time
22 upon the property along which such permanent sidewalk is to be built,
23 and become delinquent as ~~herein~~ provided: One-seventh of the total
24 cost shall become delinquent in ten days after such levy; one-seventh
25 in one year; one-seventh in two years; one-seventh in three years;

1 one-seventh in four years; one-seventh in five years; and one-seventh
2 in six years. Each of such installments, except the first, shall draw
3 interest at a rate of not exceeding the rate of interest specified in
4 section 45-104.01, as such rate may from time to time be adjusted by
5 the Legislature, from the time of the levy, ~~aforsaid,~~ until the same
6 ~~shall become delinquent; and after the same shall become installment~~
7 becomes delinquent. If the installment becomes delinquent, interest
8 at the rate specified in section 45-104.01, as such rate may from
9 time to time be adjusted by the Legislature, shall be paid thereon as
10 in the case of other special ~~taxes.~~ assessments. The council shall
11 pay for the building of such permanent sidewalk out of the general
12 fund. The mayor and council may pass an ordinance to carry into
13 effect ~~the provisions of this section.~~

14 Sec. 28. Section 16-669, Reissue Revised Statutes of
15 Nebraska, is amended to read:

16 16-669 (1) Except as provided in subsection (2) of this
17 section, ~~the assessment of special taxes~~ special assessments for
18 sewer or water improvements in a district shall be levied at one time
19 and shall become delinquent in equal annual installments over a
20 period of years equal to the number of years for which the bonds for
21 such project were issued pursuant to section 16-670. The first
22 installment becomes delinquent fifty days after the making of such
23 levy. Each installment, except the first, shall draw interest from
24 the time of such levy until such installment becomes delinquent.
25 After an installment becomes delinquent, interest at the rate

1 specified in section 45-104.01, as such rate may from time to time be
2 adjusted by the Legislature, shall be paid thereon until such
3 installment is collected and paid. Such special ~~taxes~~assessments
4 shall be collected and enforced as in cases of other special ~~taxes~~
5 assessments and shall be a lien on such real estate from and after
6 the date of the levy thereof. If three or more installments are
7 delinquent and unpaid on the same property, the city council may by
8 resolution declare all future installments on such delinquent
9 property to be due on a future fixed date. The resolution shall set
10 forth the description of the property and the names of its record
11 title owners and shall provide that all future installments shall
12 become delinquent upon the date fixed. A copy of such resolution
13 shall be published one time each week for not less than twenty days
14 in a legal newspaper of general circulation published in the city and
15 after the fixed date such future installments shall be deemed to be
16 delinquent and the city may proceed to enforce and collect the total
17 amount due and all future installments.

18 (2) If the city incurs no new indebtedness pursuant to
19 section 16-670 for sewer or water improvements in a district, ~~the~~
20 ~~assessment of special taxes~~special assessments for sewer or water
21 improvements shall be levied at one time and shall become delinquent
22 in equal annual installments over such period of years as the city
23 council determines at the time of making the levy to be reasonable
24 and fair.

25 Sec. 29. Section 16-672, Reissue Revised Statutes of

1 Nebraska, is amended to read:

2 16-672 Special ~~taxes~~assessments may be levied by the
3 mayor and city council for the purpose of paying the cost of
4 constructing sewers or drains within the city. Such ~~tax~~assessment
5 shall be levied on the real estate lying and being within the
6 sewerage district in which such sewers or drains may be situated to
7 the extent of benefits to such property by reason of such
8 improvement. The benefits to such property shall be determined by the
9 council sitting as a board of equalization, after notice to property
10 owners is provided as in other cases of special assessment. ~~provided.~~
11 If the council, sitting as such board of equalization, shall find
12 such benefits to be equal and uniform, such levy may be according to
13 the front foot of the lots or real estate within such sewerage
14 district, according to such other rule as the council sitting as such
15 board of equalization may adopt for the distribution or adjustment of
16 such cost upon the lots or real estate in such district benefited by
17 such improvement. All ~~taxes or~~ assessments made for sewerage or
18 drainage purposes shall be collected ~~in the same manner as other~~
19 special assessments and shall be subject to the same penalty as other
20 special assessments. ~~And where~~ If sewers are constructed and any
21 assessments to cover the costs thereof shall be declared void, or
22 doubts exist as to the validity of such assessment, the mayor and
23 council, for the purpose of paying the cost of such improvement, ~~are~~
24 ~~hereby authorized and empowered to~~ may make a reassessment of such
25 costs on lots and real estate lying and being within the sewerage

1 district in which such sewer may be situated, to the extent of the
2 benefits to such property by reason of such improvement. Such
3 reassessment shall be made substantially in the manner provided for
4 making original special assessments ~~of like nature as herein~~
5 ~~provided; and any~~ in this section. Any sums which may have been paid
6 toward ~~said~~ such improvement, upon any lots or real estate included
7 in such assessment, shall be applied under the direction of the
8 council to the credit of the persons and property on account of which
9 the ~~same was~~ sums were paid. ~~In case~~ If the credits ~~shall~~ exceed the
10 sum reassessed against such persons and property, ~~as herein provided~~
11 ~~for,~~ the council shall cause such excess, with lawful interest, to be
12 refunded to the party who made payment thereof. The ~~taxes~~ sums so
13 reassessed and not paid under a prior special assessment shall be
14 collected and enforced in the same manner ~~as other special taxes,~~ and
15 ~~shall~~ be subject to the same penalty as other special assessments.

16 Sec. 30. Section 16-708, Reissue Revised Statutes of
17 Nebraska, is amended to read:

18 16-708 Whenever any special ~~tax or~~ assessment upon any
19 lot or lots, or lands or parcels of land in a city of the first class
20 is found to be invalid and uncollectible, ~~or~~ shall be adjudged to be
21 void by a court of competent jurisdiction, or is paid under protest
22 and recovered by suit, because of any defect, irregularity, or
23 invalidity in any of the proceedings or on account of the failure to
24 observe and comply with any of the conditions, prerequisites, and
25 requirements of any statute or ordinance, the mayor and city council

1 ~~shall have the power to~~ may ~~relevy~~ the ~~same~~ special assessment upon
2 the ~~said~~ lot or lots, or lands or parcels of land in the same manner
3 as other special ~~taxes and~~ assessments are levied, without regard to
4 whether the formalities, prerequisites, or conditions prior to
5 equalization have been had or not.

6 Sec. 31. Section 17-149.01, Reissue Revised Statutes of
7 Nebraska, is amended to read:

8 17-149.01 ~~In case~~ If any property owner neglects or fails
9 within a period of ten days after notice has been given to him or her
10 by certified or registered mail or by publication in some newspaper
11 published or of general circulation in such city or village to make
12 ~~such~~ connection with the sewerage system as provided in section
13 17-149, the governing body of such city or village ~~shall have power~~
14 ~~to~~ may cause the ~~same~~ connection to be done, ~~to~~ assess the cost
15 thereof against the property as a special assessment, and ~~to~~ collect
16 the special assessment ~~thus made~~ in the manner provided for
17 collection of other special ~~taxes and~~ assessments.

18 Sec. 32. Section 17-510, Reissue Revised Statutes of
19 Nebraska, is amended to read:

20 17-510 ~~Whenever~~ If a petition is signed by the owners of
21 the record title representing more than sixty percent of the front
22 footage of the property directly abutting upon the ~~street, streets,~~
23 ~~alley, alleys,~~ public ~~way, ways,~~ or public grounds proposed to be
24 improved, ~~shall be~~ and presented and filed with the city clerk or
25 village clerk, petitioning therefor, the governing body shall by

1 ordinance create a paving, graveling, or other improvement district,
2 ~~or districts, and shall~~ cause such work to be done or such
3 improvement to be made, ~~and shall~~ contract therefor, and ~~shall~~ levy
4 special assessments on the lots and parcels of land abutting on or
5 adjacent to such ~~street, streets, alley, or alleys especially~~
6 specially benefited thereby in such district in proportion to such
7 benefits, except as provided in sections 19-2428 to 19-2431, to pay
8 the cost of such improvement. The governing body ~~shall have the~~
9 ~~discretion to~~ may deny the formation of the proposed district when
10 the area has not previously been improved with a water system, sewer
11 system, and grading of streets. If the governing body ~~should deny~~
12 denies a requested improvement district formation, it shall state the
13 grounds for such denial in a written letter to interested parties.

14 Sec. 33. Section 17-511, Reissue Revised Statutes of
15 Nebraska, is amended to read:

16 17-511 Whenever the governing body deems it necessary to
17 make the improvements in section 17-509 which are to be funded by a
18 levy of special assessment on the property ~~especially~~ specially
19 benefited, such governing body shall by ordinance create a paving,
20 graveling, or other improvement district and, after the passage,
21 approval, and publication of such ordinance, shall publish notice of
22 the creation of any such district for six days in a legal newspaper
23 of the city or village if it is a daily newspaper or for two
24 consecutive weeks if it is a weekly newspaper. If no legal newspaper
25 is published in the city or village, the publication shall be in a

1 legal newspaper of general circulation in the city or village. If the
2 owners of the record title representing more than fifty percent of
3 the front footage of the property directly abutting on the street or
4 alley to be improved file with the city clerk or the village clerk
5 within twenty days after the first publication of such notice written
6 objections to the creation of such district, such improvement shall
7 not be made as provided in such ordinance, but such ordinance shall
8 be repealed. If objections are not filed against the district in the
9 time and manner prescribed in this section, the governing body shall
10 immediately cause such work to be done or such improvement to be
11 made, shall contract for the work or improvement, and shall levy
12 special assessments on the lots and parcels of land abutting on or
13 adjacent to such street or alley ~~especially~~ specially benefited in
14 such district in proportion to such benefits to pay the cost of such
15 improvement.

16 Sec. 34. Section 17-512, Reissue Revised Statutes of
17 Nebraska, is amended to read:

18 17-512 The council or board of trustees ~~shall have power~~
19 may, by a three-fourths vote of all members of such council or board
20 of trustees, ~~to~~ enact an ordinance creating a paving, graveling, ~~or~~
21 other improvement district, ~~and to~~ order such work to be done without
22 petition upon any federal or state highways in the city or village or
23 upon a street or route, designated by the mayor and council or board
24 of trustees as a main thoroughfare, that connects to either a federal
25 or state highway or a county road, ~~and~~ shall contract therefor, and

1 shall levy assessments on the lots and parcels of land abutting on or
2 adjacent to such street, ~~alley or alleys, especially~~ or alley
3 specially benefited thereby in such district in proportion to such
4 benefits, to pay the cost of such improvement.

5 Sec. 35. Section 17-539, Reissue Revised Statutes of
6 Nebraska, is amended to read:

7 17-539 The expense of erecting, locating, and
8 constructing reservoirs and hydrants for the purpose of fire
9 protection, and the expense of constructing and laying water mains,
10 pipes, or such parts thereof as may be just and lawful, may be
11 assessed upon and collected from the property and real estate
12 ~~especially~~ specially benefited thereby, if any, as a special
13 assessment in such manner as may be provided for the making of
14 special assessments for other public improvements in such cities and
15 villages.

16 Sec. 36. Section 17-555, Reissue Revised Statutes of
17 Nebraska, is amended to read:

18 17-555 (1) Cities of the second class ~~and or~~ villages
19 ~~shall have the power to~~ may remove all obstructions from the
20 sidewalks, curbstones, gutters, and crosswalks at the expense of the
21 person placing them there or at the expense of the city or village
22 and ~~to~~ require and regulate the planting and protection of shade
23 trees in and along the streets and the trimming and removing of such
24 trees.

25 (2) Cities of the second class or villages may by

1 ordinance declare it to be a nuisance for a property owner to permit,
2 allow, or maintain any dead or diseased trees within the right-of-way
3 of streets within the corporate limits of the city or village. Notice
4 to abate and remove such nuisance and notice of the right to a
5 hearing and the manner in which it may be requested shall be given to
6 each owner or owner's duly authorized agent and to the occupant, if
7 any, by personal service or certified mail. Within thirty days after
8 the receipt of such notice, if the owner or occupant of the lot or
9 piece of ground does not request a hearing or fails to comply with
10 the order to abate and remove the nuisance, the city or village may
11 have such work done and may levy and assess all or any portion of the
12 costs and expenses of the work upon the lot or piece of ground so
13 benefited ~~in the same manner as other special taxes for improvements~~
14 ~~are levied and assessed.~~ as a special assessment.

15 (3) Cities and or villages shall have the power to may
16 regulate the building of bulkheads, cellar and basement ways,
17 stairways, railways, windows, doorways, awnings, hitching posts and
18 rails, lampposts, awning posts, all other structures projecting upon
19 or over and adjoining, and all other excavations through and under
20 the sidewalks in the city or village.

21 Sec. 37. Section 17-557.01, Reissue Revised Statutes of
22 Nebraska, is amended to read:

23 17-557.01 ~~In case such~~ If the abutting property owner
24 refuses or neglects, after five days' notice by publication or, in
25 place thereof, personal service of such notice, to remove all

1 encroachments from sidewalks, as provided in section 17-557, the city
2 or village through the proper officers may cause such encroachments
3 to be removed, and the cost of removal shall be paid out of the
4 street fund. The city council or board of trustees shall assess the
5 cost of the notice and removal of the encroachment against such
6 abutting property as a special assessment. Such special assessment
7 shall be known as a special sidewalk assessment and, together with
8 the cost of notice, shall be levied and collected as a special taxes
9 assessment in addition to the general revenue taxes, and shall be
10 subject to the same penalties as other special assessments and shall
11 draw interest from the date of the assessment. Upon payment of the
12 assessment, the ~~same assessment~~ shall be credited to the street fund.

13 Sec. 38. Section 17-563, Reissue Revised Statutes of
14 Nebraska, is amended to read:

15 17-563 (1) Except as provided in subsection (6) of this
16 section, a city of the second class and village by ordinance (a) may
17 require lots or pieces of ground within the city or village to be
18 drained or filled so as to prevent stagnant water or any other
19 nuisance accumulating thereon, (b) may require the owner or occupant
20 of any lot or piece of ground within the city or village to keep the
21 lot or piece of ground and the adjoining streets and alleys free of
22 any growth of twelve inches or more in height of weeds, grasses, or
23 worthless vegetation, and (c) may prohibit and control the throwing,
24 depositing, or accumulation of litter on any lot or piece of ground
25 within the city or village.

1 (2) Except as provided in subsection (6) of this section,
2 any city of the second class and village may by ordinance declare it
3 to be a nuisance to permit or maintain any growth of twelve inches or
4 more in height of weeds, grasses, or worthless vegetation or to
5 litter or cause litter to be deposited or remain thereon except in
6 proper receptacles.

7 (3) Any owner or occupant of a lot or piece of ground
8 shall, upon conviction of violating any ordinance authorized under
9 this section, be guilty of a Class V misdemeanor.

10 (4) Notice to abate and remove such nuisance shall be
11 given to each owner or owner's duly authorized agent and to the
12 occupant, if any, by personal service or certified mail. If notice by
13 personal service or certified mail is unsuccessful, notice shall be
14 given by publication in a newspaper of general circulation in the
15 city or by conspicuously posting the notice on the lot or ground upon
16 which the nuisance is to be abated and removed. Within five days
17 after receipt of such notice or publication or posting, whichever is
18 applicable, if the owner or occupant of the lot or piece of ground
19 does not request a hearing with the city or village or fails to
20 comply with the order to abate and remove the nuisance, the city or
21 village may have such work done. The costs and expenses of any such
22 work shall be paid by the owner. If unpaid for two months after such
23 work is done, the city or village may either (a) levy and assess the
24 costs and expenses of the work upon the lot or piece of ground so
25 benefited as a special assessment in the same manner as other special

1 ~~taxes~~assessments for improvements are levied and assessed or (b)
2 recover in a civil action the costs and expenses of the work upon the
3 lot or piece of ground and the adjoining streets and alleys.

4 (5) For purposes of this section:

5 (a) Litter includes, but is not limited to: (i) Trash,
6 rubbish, refuse, garbage, paper, rags, and ashes; (ii) wood, plaster,
7 cement, brick, or stone building rubble; (iii) grass, leaves, and
8 worthless vegetation; (iv) offal and dead animals; and (v) any
9 machine or machines, vehicle or vehicles, or parts of a machine or
10 vehicle which have lost their identity, character, utility, or
11 serviceability as such through deterioration, dismantling, or the
12 ravages of time, are inoperative or unable to perform their intended
13 functions, or are cast off, discarded, or thrown away or left as
14 waste, wreckage, or junk; and

15 (b) Weeds includes, but is not limited to, bindweed
16 (*Convolvulus arvensis*), puncture vine (*Tribulus terrestris*), leafy
17 spurge (*Euphorbia esula*), Canada thistle (*Cirsium arvense*), perennial
18 peppergrass (*Lepidium draba*), Russian knapweed (*Centaurea picris*),
19 Johnson grass (*Sorghum halepense*), nodding or musk thistle, quack
20 grass (*Agropyron repens*), perennial sow thistle (*Sonchus arvensis*),
21 horse nettle (*Solanum carolinense*), bull thistle (*Cirsium*
22 *lanceolatum*), buckthorn (*Rhamnus* sp.) (tourn), hemp plant (*Cannabis*
23 *sativa*), and ragweed (*Ambrosiaceae*).

24 (6) A city of the second class or village by ordinance
25 may declare it to be a nuisance to permit or maintain any growth of

1 eight inches or more in height of weeds, grasses, or worthless
2 vegetation on any lot or piece of ground located within the corporate
3 limits of the city or village during any calendar year if, within the
4 same calendar year, the city has, pursuant to subsection (4) of this
5 section, acted to remove weeds, grasses, or worthless vegetation
6 exceeding twelve inches in height on the same lot or piece of ground
7 and had to seek recovery of the costs and expenses of such work from
8 the owner.

9 Sec. 39. Section 17-913, Reissue Revised Statutes of
10 Nebraska, is amended to read:

11 17-913 ~~Whenever~~ When the city council of any city of the
12 second class, or the board of trustees of any village, ~~shall deem~~
13 deems it advisable or necessary to build, reconstruct, purchase, or
14 otherwise acquire a sanitary sewer system or a sanitary or storm
15 water sewer, or sewers or sewage disposal plant, or pumping stations
16 or sewer outlets for any such city or village, constructed or to be
17 constructed in whole or in part inside or outside thereof, it shall
18 declare the advisability and necessity therefor in a proposed
19 resolution, which, ~~resolution,~~—in the case of pipe sewer
20 construction, shall state the kinds of pipe proposed to be used, ~~and~~
21 ~~shall include cement concrete pipe and vitrified clay pipe and any~~
22 ~~other material deemed suitable,~~ and shall state the size or sizes and
23 kinds of sewers proposed to be constructed and shall designate the
24 location and terminal points thereof. If it is proposed to construct
25 disposal plants, ~~or~~—pumping stations, ~~or~~ outlet sewers, the

1 resolution shall refer to the plans and specifications thereof which
2 shall have been made and filed before the publication of such
3 resolution by the city engineer of any such city or by the engineer
4 who has been employed by any such city or village for such purpose.
5 If it is proposed to purchase or otherwise acquire a sanitary sewer
6 system or a sanitary or storm water sewer, or sewers or sewage
7 disposal plant, or pumping stations or sewer outlets, the resolution
8 shall state the price and conditions of the purchase or how ~~same~~the
9 system, sewer, plant, station, or outlet is being acquired. Such
10 engineer shall also make and file, prior to the publication of such
11 resolution, an estimate of the total cost of the proposed
12 improvement. The proposed resolution shall state the amount of such
13 estimated cost. The city council or board of trustees ~~shall have~~
14 ~~power to~~may assess, to the extent of special benefits, the cost of
15 such portions of ~~said~~the improvements as are local improvements,
16 upon properties found ~~especially~~specially benefited thereby; ~~and the~~
17 ~~resolution, hereinabove mentioned,~~ as a special assessment. The
18 resolution shall state the outer boundaries of the district or
19 districts in which it is proposed to make special assessments.

20 Sec. 40. Section 17-921, Reissue Revised Statutes of
21 Nebraska, is amended to read:

22 17-921 After the equalization of ~~such~~ special assessments
23 as ~~herein~~ required by section 17-920, the ~~same~~ special assessments
24 shall be levied by the mayor and city council or the board of village
25 trustees, upon all lots or parcels of ground within the district

1 specified which are benefited by reason of ~~said the~~ improvement. The
2 ~~same special assessments~~ may be relieved if, for any reason, the levy
3 thereof is void or not enforceable and in an amount not exceeding the
4 previous levy. Such levy shall be enforced as ~~other special~~
5 ~~assessments, a special assessment,~~ and any payments thereof under
6 previous levies shall be credited to the person or property making
7 the same. All special assessments made for such purposes shall be
8 collected in the same manner as ~~general taxes and shall be subject to~~
9 ~~the same penalties. other special assessments.~~

10 Sec. 41. Section 17-971, Reissue Revised Statutes of
11 Nebraska, is amended to read:

12 17-971 ~~Whenever the~~ If a governing body deems it
13 necessary or desirable to make improvements in a water service
14 district, it shall by ordinance create such water service district
15 and, after the passage, approval, and publication of such ordinance,
16 shall publish notice of the creation of such district for two
17 consecutive weeks in a legal newspaper of the city or village. If no
18 legal newspaper is published in the city or village, the notice shall
19 be placed in a legal newspaper of general circulation in the city or
20 village. If a majority of the resident owners of the property
21 directly abutting upon any water main to be constructed within such
22 water service district shall file with the city clerk or the village
23 clerk within twenty days after the first publication of such notice
24 written objections to the creation of such district, such improvement
25 shall not be made as provided in such ordinance, but such ordinance

1 shall be repealed. If such objections are not so filed against the
2 district, the governing body shall immediately cause such work to be
3 done or such improvement to be made, shall contract therefor, and
4 shall levy special assessments on the lots and parcels of land within
5 such district or districts specially benefited in proportion to such
6 benefits in order to pay the cost of such improvement.

7 Sec. 42. Section 17-972, Reissue Revised Statutes of
8 Nebraska, is amended to read:

9 17-972 If any property owner shall neglect or fail, for
10 ten days after notice either by personal service or by publication in
11 a legal newspaper in the manner prescribed in section 17-971, to
12 comply with the regulations adopted pursuant to section 17-970 or to
13 make any required connections, the governing body may cause the ~~same~~
14 compliance or connections to be done and assess the cost against the
15 property as a special assessment and collect the ~~same~~ special
16 assessment in the manner provided for other special ~~taxes~~.
17 assessments.

18 Sec. 43. Section 18-406, Reissue Revised Statutes of
19 Nebraska, is amended to read:

20 18-406 The special ~~tax~~ assessment provided in section
21 18-405 shall be paid in ten installments. The first installment, or
22 one-tenth of the ~~tax~~ assessment, shall become due and delinquent
23 fifty days after the date of levy, and one-tenth of such ~~tax~~
24 assessment shall become due and delinquent each year thereafter,
25 counting from the date of levy, for nine years. The special ~~tax~~

1 assessment shall bear interest at a rate not to exceed the rate of
2 interest specified in section 45-104.01, as such rate may from time
3 to time be adjusted by the Legislature, prior to delinquency, and at
4 the rate specified in section 45-104.01, as such rate may from time
5 to time be adjusted by the Legislature, after delinquency. Prior to
6 the levy of the special ~~tax~~-assessment as provided in section 18-405,
7 such ~~tax~~-assessment shall be equalized in the same manner as provided
8 by law for the equalization of special assessments levied in such
9 cities, ~~such~~-villages, and the city of the metropolitan class within
10 such metropolitan utilities district. ~~respectively.~~

11 Sec. 44. Section 18-1719, Reissue Revised Statutes of
12 Nebraska, is amended to read:

13 18-1719 Any city or village may provide for the
14 destruction and removal of specified portions of weeds and worthless
15 vegetation within the right-of-way of all railroads within the
16 corporate limits of any such city or village, and it may require the
17 owner or owners of such right-of-way to destroy and remove the ~~same~~
18 weeds or vegetation therefrom. If such owner or owners fail, neglect,
19 or refuse, after ten days' written notice to remove the ~~same~~, ~~weeds~~
20 or vegetation, such city or village, by its proper officers, shall
21 destroy and remove the ~~same~~ ~~weeds or vegetation~~ or cause the ~~same~~
22 weeds or vegetation to be destroyed or removed and shall assess the
23 cost thereof against such property; ~~Provided, no~~ as a special
24 assessment. No city or village shall destroy or remove or otherwise
25 treat such specified portions until after the time has passed in

1 which the railroad company is required to destroy or remove such
2 vegetation.

3 Sec. 45. Section 18-1751, Reissue Revised Statutes of
4 Nebraska, is amended to read:

5 18-1751 All cities and villages may create a special
6 improvement district for the purpose of replacing, reconstructing, or
7 repairing an existing street, alley, water line, sewer line, or any
8 other such improvement. Except as provided in sections 19-2428 to
9 19-2431, the city council or board of trustees ~~shall have power to~~
10 ~~assess, may levy a special assessment,~~ to the extent of such special
11 benefits, for the costs of such improvements upon the properties
12 found ~~especially specially~~ benefited thereby, whether or not such
13 properties were previously assessed for the same general purpose. In
14 creating such special improvement district, the city council or board
15 of trustees shall follow procedures applicable to the creation and
16 assessment of the same type of improvement district as otherwise
17 provided by law.

18 Sec. 46. Section 19-2404, Reissue Revised Statutes of
19 Nebraska, is amended to read:

20 19-2404 (1) Except as provided in subsection (2) of this
21 section, ~~the assessment of special taxes assessments~~ for sanitary
22 sewer extension mains or water extension mains in a district shall be
23 levied at one time and shall become delinquent in equal annual
24 installments over a period of years equal to the number of years for
25 which the bonds for such project were issued pursuant to section

1 19-2405. The first installment becomes delinquent fifty days after
2 the making of such levy. Subsequent installments become delinquent on
3 the anniversary date of the levy. Each installment, except the first,
4 shall draw interest at the rate set by the city council or board of
5 trustees from the time of such levy until such installment becomes
6 delinquent. After an installment becomes delinquent, interest at the
7 rate specified in section 45-104.01, as such rate may from time to
8 time be adjusted by the Legislature, shall be paid thereon until such
9 installment is collected and paid. Such special ~~taxes~~assessments
10 shall be collected and enforced as in the case of general municipal
11 taxes and shall be a lien on such real estate from and after the date
12 of the levy. If three or more of such installments become delinquent
13 and unpaid on the same property, the city council or the board of
14 trustees may by resolution declare all future installments on such
15 delinquent property to be due on a future fixed date. The resolution
16 shall set forth the description of the property and the name of its
17 record title owner and shall provide that all future installments
18 shall become delinquent upon the date fixed. A copy of such
19 resolution shall be published one time in a legal newspaper of
20 general circulation published in the municipality or, if none is
21 published in such municipality, in a legal newspaper of general
22 circulation in the municipality. After the fixed date such future
23 installments shall be deemed to be delinquent and the municipality
24 may proceed to enforce and collect the total amount due including all
25 future installments.

1 (2) If the city or village incurs no new indebtedness
2 pursuant to section 19-2405 for any water service extension or
3 sanitary sewer extension in a district, the ~~assessment of special~~
4 ~~taxes assessments~~ for such improvements shall be levied at one time
5 and shall become delinquent in equal annual installments over such
6 period of years as the city council or board of trustees determines
7 at the time of making the levy to be reasonable and fair.

8 Sec. 47. Section 19-2407, Reissue Revised Statutes of
9 Nebraska, is amended to read:

10 19-2407 Special ~~taxes assessments~~ may be levied by the
11 mayor and city council or ~~chairman chairperson~~ and board of trustees,
12 as the case may be, for the purpose of paying the cost of
13 constructing extension water mains or sanitary service connections,
14 as provided in sections 19-2402 to 19-2407. Such ~~tax assessments~~
15 shall be levied on the real property lying and being within the
16 utility main district in which such extension mains may be situated
17 to the extent of benefits to such property by reason of such
18 improvement. The benefits to such property shall be determined by the
19 mayor and council, or ~~chairman chairperson~~ and board of trustees, as
20 the case may be, sitting as a board of equalization after notice to
21 property owners, as provided in other cases of special assessment.
22 After the mayor and council, or ~~chairman chairperson~~ and board of
23 trustees, sitting as such board of equalization, shall find such
24 benefits to be equal and uniform, such levy may be made according to
25 the front footage of the lots or real estate within such utility

1 district, or according to such other rule as the board of
2 equalization may adopt for the distribution or adjustment of such
3 cost upon the lots or real estate in such district benefited by such
4 improvement. All such ~~taxes~~ special assessments shall be collected in
5 the same manner as general municipal taxes and shall be subject to
6 the same penalty.

7 Sec. 48. Section 19-2418, Reissue Revised Statutes of
8 Nebraska, is amended to read:

9 19-2418 The mayor and city council or board of trustees
10 shall levy special assessments on the lots and parcels of land
11 abutting on or adjacent to the sidewalk improvements ~~especially~~
12 specially benefited thereby in such district in proportion to the
13 benefits, to pay the cost of such improvement. All special
14 assessments shall be a lien on the property on which levied from the
15 date of the levy until paid. The special assessment ~~of the special~~
16 ~~tax,~~ for the sidewalk improvement, shall be levied at one time and
17 shall become delinquent as follows: One-seventh of the total
18 assessment shall become delinquent in ten days after such levy; one-
19 seventh in one year; one-seventh in two years; one-seventh in three
20 years; one-seventh in four years; one-seventh in five years; and one-
21 seventh in six years. Each of such installments, except the first,
22 shall draw interest at the rate ~~of~~ not exceeding the rate of interest
23 specified in section 45-104.01, as such rate may from time to time be
24 adjusted by the Legislature, from the time of the levy until the ~~same~~
25 ~~shall become delinquent; and after the same shall become~~ installment

1 becomes delinquent. If the installment becomes delinquent, interest
2 at the rate specified in section 45-104.01, as such rate may from
3 time to time be adjusted by the Legislature, shall be paid thereon as
4 in the case of other special ~~taxes.~~assessments. All such special
5 assessments shall be made and collected in accordance with the
6 procedure established for paving assessments for the particular city
7 or village.

8 Sec. 49. Section 19-2427, Reissue Revised Statutes of
9 Nebraska, is amended to read:

10 ~~19-2427 Supplemental to any existing law on the subject,~~
11 ~~any first or second class~~ Any city of the first or second class or
12 village may include land adjacent to such city or village when
13 creating an improvement district, such as a sewer, paving, water,
14 water extension, or sanitary sewer extension district. The city
15 council or board of trustees ~~shall have power to assess, to the~~
16 ~~extent of special benefits,~~ may levy a special assessment for the
17 costs of such improvements upon the properties found ~~especially~~
18 specially benefited thereby, except as provided in sections 19-2428
19 to 19-2431.

20 Sec. 50. Section 23-316, Reissue Revised Statutes of
21 Nebraska, is amended to read:

22 23-316 As soon as the contract or contracts are let for
23 the construction of the work as provided in section 23-315, the
24 supervisors or board of county commissioners shall ~~assess~~ levy a
25 special assessment on all the lands specially benefited ~~ratably~~ in

1 accordance with the benefits received as confirmed and adjudged ~~as~~
2 ~~herein provided such in a~~ sum as may be necessary to pay for the work
3 and all costs and expenses accrued or to accrue, not exceeding the
4 whole benefit upon any one tract.

5 Sec. 51. Section 23-317, Reissue Revised Statutes of
6 Nebraska, is amended to read:

7 23-317 The board of supervisors or county commissioners
8 shall ~~thereupon~~ cause the special assessment ~~so~~ made upon the lands
9 benefited as ~~aforsaid~~ provided in section 23-316 to be entered upon
10 the tax lists of the county as provided in cases of special
11 assessments, which assessment shall constitute a lien on the real
12 estate respectively assessed and shall be collected as other special
13 assessments are collected. One-tenth ; ~~Provided, that one-tenth of~~
14 each assessment shall be collected each year for a period of ten
15 years with interest at the rate of seven percent per annum on
16 deferred payments, unless paid in full as herein provided.

17 Sec. 52. Section 23-3618, Reissue Revised Statutes of
18 Nebraska, is amended to read:

19 23-3618 (1) The county board may adopt and promulgate
20 rules and regulations governing the use, operation, and control of
21 ~~such a~~ sewerage disposal system and plant or plants pursuant to the
22 County Industrial Sewer Construction Act, including the authority to
23 compel all proper connections and to provide a penalty not to exceed
24 one hundred dollars for any obstruction or injury to any sewer or
25 part thereof or for failure to comply with the rules and regulations

1 adopted and promulgated. If, after ten days' notice by certified mail
2 or publication in a newspaper of general circulation, a property
3 owner fails to make such connections and comply with such rules and
4 regulations as may be ordered in accordance with this section, the
5 county board may order such connection to be made and assess the cost
6 of the connection against the property benefited ~~in the same manner~~
7 as a special taxes are levied for other purposes. assessment.

8 (2) The county board may establish usage fees to be paid
9 to it for the use of such sewerage disposal system and plant or
10 plants by each person, firm, or corporation whose premises are served
11 thereby. The county board may contract with another party for the
12 billing and collection of such usage fees. If the usage fee so
13 established is not paid when due, such sum may be recovered by the
14 county in a civil action or it may be certified to the county
15 assessor and assessed against the premises served and collected or
16 returned as a special assessment in the same manner as other county
17 taxes are certified, assessed, collected, and returned.

18 (3) The county board shall require the issuance of a
19 permit for any property owner to connect with any sewer and the
20 payment of a fee for the permit and connection as determined by the
21 county board, which fee shall be paid prior to issuance of any such
22 permit. The county board shall also require the issuance of a permit
23 to connect with any sewer and payment of a connection fee by any
24 developer payable at the time of filing a plat for the development.
25 Such, ~~which~~ fee shall be paid prior to issuance of such permit.

1 Sec. 53. Section 31-202.03, Reissue Revised Statutes of
2 Nebraska, is amended to read:

3 31-202.03 The county board, upon receipt of ~~such a~~
4 request pursuant to section 31-202.02, may, if ~~they find the board~~
5 finds natural flow is being obstructed, cause the natural watercourse
6 to be cleaned out. The cost thereof shall be levied as a special
7 assessment and apportioned among the property owners specially
8 benefited thereby and collected in the same manner as special
9 assessments are levied and collected for drainage improvements under
10 sections 31-121 to 31-124.

11 Sec. 54. Section 31-230, Reissue Revised Statutes of
12 Nebraska, is amended to read:

13 31-230 The city council of a city of the metropolitan
14 class upon receipt of ~~such a~~ request pursuant to section 31-229, may,
15 if it finds that natural flow is being obstructed, cause the natural
16 watercourse to be cleaned out. Except as provided in section 31-221,
17 the cost thereof may be levied as a special assessment and
18 apportioned among the property owners specially benefited thereby and
19 collected in the same manner as special assessments are levied and
20 collected.

21 Sec. 55. Section 31-509, Reissue Revised Statutes of
22 Nebraska, is amended to read:

23 31-509 ~~Whenever~~ When the Department of Natural Resources
24 files a report and estimate, the county clerk of such county shall
25 publish a notice once each week for three weeks in a newspaper

1 published in the county seat of each of the counties having land
2 within the sanitary drainage district, which notice shall state the
3 filing of the report and estimate, the boundaries of the district to
4 be benefited, that an election will be held at the office of the
5 county clerk between the hours of 8 a.m. and 6 p.m. on a day named in
6 the notice, and that at the election the question of the formation of
7 a sanitary drainage district to include the area described in the
8 report will be determined. The election shall be held in accordance
9 with sections 31-406 to 31-408, except that no directors shall be
10 elected. If a majority vote for the creation of a district based on
11 acreage represented, the sanitary drainage district shall have
12 jurisdiction to make the improvements recommended by the Department
13 of Natural Resources and to ~~assess the special benefits thereof to~~
14 levy a special assessment on the lands specially benefited. If a
15 majority vote against the creation of a district, the work shall not
16 be done.

17 Sec. 56. Section 31-740, Reissue Revised Statutes of
18 Nebraska, is amended to read:

19 31-740 (1) The board of trustees or the administrator of
20 any district organized under sections 31-727 to 31-762 shall have
21 power to provide for establishing, maintaining, and constructing gas
22 and electric service lines and conduits, an emergency management
23 warning system, water mains, sewers, and disposal plants and
24 disposing of drainage, waste, and sewage of such district in a
25 satisfactory manner; for establishing, maintaining, and constructing

1 sidewalks, public roads, streets, and highways, including grading,
2 changing grade, paving, repaving, graveling, regravelling, widening,
3 or narrowing roads, resurfacing or relaying existing pavement, or
4 otherwise improving any road, street, or highway within the district,
5 including protecting existing sidewalks, streets, highways, and roads
6 from floods or erosion which has moved within fifteen feet from the
7 edge of such sidewalks, streets, highways, or roads, regardless of
8 whether such flooding or erosion is of natural or artificial origin;
9 for establishing, maintaining, and constructing public waterways,
10 docks, or wharfs, and related appurtenances; and for constructing and
11 contracting for the construction of dikes and levees for flood
12 protection for the district.

13 (2) The board of trustees or the administrator of any
14 district may contract for access to the facilities and use of the
15 services of the library system of one or more neighboring cities or
16 villages and for electricity for street lighting for the public
17 streets and highways within the district and shall have power to
18 provide for building, acquisition, improvement, maintenance, and
19 operation of public parks, playgrounds, and recreational facilities,
20 and, when permitted by section 31-727, for contracting with other
21 sanitary and improvement districts for the building, acquisition,
22 improvement, maintenance, and operation of public parks, playgrounds,
23 and recreational facilities for the joint use of the residents of the
24 contracting districts, and for contracting for any public purpose
25 specifically authorized in this section. Power to construct

1 clubhouses and similar facilities for the giving of private parties
2 within the zoning jurisdiction of any city or village is not included
3 in the powers granted in this section. Any sewer system established
4 shall be approved by the Department of Health and Human Services.

5 (3) Prior to the installation of any of the improvements
6 or services provided for in this section, the plans or contracts for
7 such improvements or services, other than for public parks,
8 playgrounds, and recreational facilities, whether a district acts
9 separately or jointly with other districts as permitted by section
10 31-727, shall be approved by the public works department of any
11 municipality when such improvements or any part thereof or services
12 are within the area of the zoning jurisdiction of such municipality.
13 If such improvements or services are without the area of the zoning
14 jurisdiction of any municipality, plans for such improvements shall
15 be approved by the county board of the county in which such
16 improvements are located. Plans and exact costs for public parks,
17 playgrounds, and recreational facilities shall be approved by
18 resolution of the governing body of such municipality or county after
19 a public hearing. Purchases of public parks, playgrounds, and
20 recreational facilities so approved may be completed and shall be
21 valid notwithstanding any interest of any trustee of the district in
22 the transaction. Such approval shall relate to conformity with the
23 master plan and the construction specifications and standards
24 established by such municipality or county. When no master plan and
25 construction specifications and standards have been established, such

1 approval shall not be required. When such improvements are within the
2 area of the zoning jurisdiction of more than one municipality, such
3 approval shall be required only from the most populous municipality,
4 except that when such improvements are furnished to the district by
5 contract with a particular municipality, the necessary approval shall
6 in all cases be given by such municipality. The municipality or
7 county shall be required to approve plans for such improvements and
8 shall enforce compliance with such plans by action in equity.

9 (4) The district may construct its sewage disposal plant
10 and other sewerage or water improvements, or both, in whole or in
11 part, inside or outside the boundaries of the district and may
12 contract with corporations or municipalities for disposal of sewage
13 and use of existing sewerage improvements and for a supply of water
14 for fire protection and for resale to residents of the district. It
15 may also contract with any corporation, public power district,
16 electric membership or cooperative association, or municipality for
17 access to the facilities and use of the services of the library
18 system of one or more neighboring cities or villages, for the
19 installation, maintenance, and cost of operating a system of street
20 lighting upon the public streets and highways within the district,
21 for installation, maintenance, and operation of a water system, or
22 for the installation, maintenance, and operation of electric service
23 lines and conduits, and to provide water service for fire protection
24 and use by the residents of the district. It may also contract with
25 any corporation, municipality, or other sanitary and improvement

1 district, as permitted by section 31-727, for building, acquiring,
2 improving, and operating public parks, playgrounds, and recreational
3 facilities for the joint use of the residents of the contracting
4 parties. It may also contract with a county within which all or a
5 portion of such sanitary and improvement district is located or a
6 city within whose zoning jurisdiction the sanitary and improvement
7 district is located for intersection and traffic control
8 improvements, which improvements serve or benefit the district and
9 which may be within or without the corporate boundaries of the
10 district, and for any public purpose specifically authorized in this
11 section.

12 (5) Each sanitary and improvement district shall have the
13 books of account kept by the board of trustees of the district
14 examined and audited by a certified public accountant or a public
15 accountant for the year ending June 30 and shall file a copy of the
16 audit with the office of the Auditor of Public Accounts by December
17 31 of the same year. Such audits may be waived by the Auditor of
18 Public Accounts upon proper showing by the district that the audit is
19 unnecessary. Such examination and audit shall show (a) the gross
20 income of the district from all sources for the previous year, (b)
21 the amount spent for access to the facilities and use of the services
22 of the library system of one or more neighboring cities or villages,
23 (c) the amount spent for sewage disposal, (d) the amount expended on
24 water mains, (e) the gross amount of sewage processed in the
25 district, (f) the cost per thousand gallons of processing sewage, (g)

1 the amount expended each year for (i) maintenance and repairs, (ii)
2 new equipment, (iii) new construction work, and (iv) property
3 purchased, (h) a detailed statement of all items of expense, (i) the
4 number of employees, (j) the salaries and fees paid employees, (k)
5 the total amount of taxes levied upon the property within the
6 district, and (l) all other facts necessary to give an accurate and
7 comprehensive view of the cost of carrying on the activities and work
8 of such sanitary and improvement district. The reports of all audits
9 provided for in this section shall be and remain a part of the public
10 records in the office of the Auditor of Public Accounts. The expense
11 of such audits shall be paid out of the funds of the district. The
12 Auditor of Public Accounts shall be given access to all books and
13 papers, contracts, minutes, bonds, and other documents and memoranda
14 of every kind and character of such district and be furnished all
15 additional information possessed by any present or past officer or
16 employee of any such district, or by any other person, that is
17 essential to the making of a comprehensive and correct audit.

18 (6) If any sanitary and improvement district fails or
19 refuses to cause such annual audit to be made of all of its
20 functions, activities, and transactions for the fiscal year within a
21 period of six months following the close of such fiscal year, unless
22 such audit has been waived, the Auditor of Public Accounts shall,
23 after due notice and a hearing to show cause by such district,
24 appoint a certified public accountant or public accountant to conduct
25 the annual audit of the district and the fee for such audit shall

1 become a lien against the district.

2 (7) Whenever the sanitary sewer system or any part
3 thereof of a sanitary and improvement district is directly or
4 indirectly connected to the sewerage system of any city, such city,
5 without enacting an ordinance or adopting any resolution for such
6 purpose, may collect such city's applicable rental or use charge from
7 the users in the sanitary and improvement district and from the
8 owners of the property served within the sanitary and improvement
9 district. The charges of such city shall be charged to each property
10 served by the city sewerage system, shall be a lien upon the property
11 served, and may be collected from the owner or the person, firm, or
12 corporation using the service. If the city's applicable rental or
13 service charge is not paid when due, such sum may be recovered by the
14 municipality in a civil action or it may be assessed against the
15 premises served ~~in the same manner as a special taxes or assessments~~
16 ~~are assessment and may be~~ assessed by such city and collected and
17 returned in the same manner as other municipal special ~~taxes or~~
18 assessments are enforced and collected. When any such ~~tax or~~
19 assessment is levied, it shall be the duty of the city clerk to
20 deliver a certified copy of the ordinance to the county treasurer of
21 the county in which the premises assessed are located and such county
22 treasurer shall collect the ~~same assessment~~ as provided by law and
23 return the ~~same assessment~~ to the city treasurer. Funds of such city
24 raised from such charges shall be used by it in accordance with laws
25 applicable to its sewer service rental or charges. The governing body

1 of any city may make all necessary rules and regulations governing
2 the direct or indirect use of its sewerage system by any user and
3 premises within any sanitary and improvement district and may
4 establish just and equitable rates or charges to be paid to such city
5 for use of any of its disposal plants and sewerage system. The board
6 of trustees ~~shall have power, may,~~ in connection with the issuance of
7 any warrants or bonds of the district, ~~to~~ agree to make a specified
8 minimum levy on taxable property in the district to pay, or to
9 provide a sinking fund to pay, principal and interest on warrants and
10 bonds of the district for such number of years as the board may
11 establish at the time of making such agreement and ~~shall also have~~
12 ~~power to~~ may agree to enforce, by foreclosure or otherwise as
13 permitted by applicable laws, the collection of special assessments
14 levied by the district. Such agreements may contain provisions
15 granting to creditors and others the right to enforce and carry out
16 the agreements on behalf of the district and its creditors.

17 (8) The board of trustees or administrator shall have
18 power to sell and convey real and personal property of the district
19 on such terms as it or he or she shall determine, except that real
20 estate shall be sold to the highest bidder at public auction after
21 notice of the time and place of the sale has been published for three
22 consecutive weeks prior to the sale in a newspaper of general
23 circulation in the county. The board of trustees or administrator may
24 reject such bids and negotiate a sale at a price higher than the
25 highest bid at the public auction at such terms as may be agreed.

1 Sec. 57. Section 31-749, Reissue Revised Statutes of
2 Nebraska, is amended to read:

3 31-749 After (1) the completion of any ~~such~~ work or
4 purchase, (2) ~~or otherwise~~ acquiring a sewer or water system, or
5 both, or public parks, playgrounds, or recreational facilities, ~~or~~
6 (3) contracting, as permitted by section 31-727, with other sanitary
7 and improvement districts to acquire public parks, playgrounds, and
8 recreational facilities for the joint use of the residents of the
9 contracting districts, or gas or electric service lines or conduits,
10 or ~~upon~~ (4) completion of the work on (a) a system of sidewalks,
11 public roads, streets, ~~or~~ highways, public waterways, docks, or
12 wharfs, and related appurtenances, ~~or~~ (b) levees for flood protection
13 for the district, the engineer shall file with the clerk of the
14 district a certificate of acceptance, ~~which acceptance~~ shall be
15 approved by the board of trustees or the administrator by resolution.
16 The board of trustees or administrator shall then require the
17 engineer to make a complete statement of all the costs of any such
18 improvements, a plat of the property in the district, and a schedule
19 of the amount proposed to be assessed against each separate piece of
20 property in such district. ~~The, which~~ statement, plat, and schedule
21 shall be filed with the clerk of the district within sixty days after
22 the date of acceptance of: ~~The~~ the work, purchase, or ~~otherwise~~
23 ~~acquiring~~ acquisition of a sewer or water system, or both; ~~or~~
24 ~~acceptance of~~ the work on a system of sidewalks, public roads,
25 streets, ~~or~~ highways, ~~or~~ public waterways, docks, or wharfs, and

1 related appurtenances, or dikes and levees for flood protection for
2 the district; or, ~~or~~, as permitted by section 31-727, the
3 acquisition of public parks, playgrounds, and recreational facilities
4 whether acquired separately or jointly with other districts. The
5 board of trustees or administrator shall then order the clerk to give
6 notice that such statement, plat, and schedules are on file in his or
7 her office and that all objections thereto, or to prior proceedings
8 on account of errors, irregularities, or inequalities, not made in
9 writing and filed with the clerk of the district within twenty days
10 after the first publication of such notice, shall be deemed to have
11 been waived. Such notice shall be given by publication the same day
12 each week two consecutive weeks in a newspaper of general circulation
13 published in the county where the district was organized and by
14 handbills posted along the line of the work. Such notice shall state
15 the time and place where any objections, filed as provided in this
16 section, shall be considered by the board of trustees or
17 administrator. The cost of such improvements in the district which
18 are within the area of the zoning jurisdiction of any municipality
19 shall be ~~assessed to the full~~ levied as special assessments to the
20 extent of special benefits to the property, and ~~to the same~~ extent as
21 the costs of such improvements are assessed in such municipality. The
22 complete statement of costs and the schedule of ~~amounts~~ proposed to
23 ~~be assessed~~ special assessments for such improvements which are
24 within the zoning jurisdiction of such municipality against each
25 separate piece of property in districts located within the zoning

1 jurisdiction of such municipality shall be given to such municipality
2 within seven days after the first publication of notice of statement,
3 plat, and schedules. ~~When ; Provided, that when~~ such improvements are
4 within the area of the zoning jurisdiction of more than one
5 municipality, ~~then~~ such proposed special assessments schedule and
6 statement need be given only to the most populous municipality. Such
7 municipality shall have the right to be heard, and it shall have the
8 right of appeal from a final determination by the board of trustees
9 or administrator against objections which such city has filed. Notice
10 of the ~~amount proposed to be assessed~~ special assessments for such
11 improvements against each separate piece of property shall be given
12 to each owner of record thereof within five days after the first
13 publication of notice of statement, plat, and schedules and, within
14 five days after the first publication of such notice, a copy thereof,
15 along with statements of costs and schedules of proposed special
16 assessments, shall be given to each person or company who, pursuant
17 to written contract with the district, has acted as underwriter or
18 fiscal agent for the district in connection with the sale or
19 placement of warrants or bonds issued by the district. Each owner
20 shall have the right to be heard, and shall have the right of appeal
21 from the final determination made by the board of trustees or
22 administrator. Any person or any such municipality feeling aggrieved
23 may appeal to the district court by petition within twenty days after
24 such a final determination. The court shall hear and determine such
25 appeal in a summary manner as in a case in equity and without a jury

1 and shall increase or reduce the special assessments as the same may
2 be required to provide that the special assessments shall be to the
3 full extent of special benefits, and to make the apportionment of
4 benefits equitable.

5 Sec. 58. Section 39-1622, Reissue Revised Statutes of
6 Nebraska, is amended to read:

7 39-1622 The board of trustees of the road improvement
8 district shall, in addition to its other powers, ~~assess~~levy a
9 special assessment to the extent of special benefits conferred the
10 cost of such portion of such improvements as are local improvements
11 upon property found ~~especially~~specially benefited thereby which
12 shall be a lien as provided by section 39-1614 when properly levied
13 and certified as required by sections 39-1601 to 39-1636. The board
14 of trustees of such district may find the remainder of the cost of
15 such improvements made are of general benefit to the district and the
16 costs thereof shall be paid from taxes levied against all the
17 property in the district in the manner provided for by subsection (1)
18 of section 39-1621.

19 Sec. 59. Section 39-1623, Reissue Revised Statutes of
20 Nebraska, is amended to read:

21 39-1623 After the completion of any improvements, the
22 engineer shall file with the clerk of the district a complete
23 statement of all the costs of such improvement, a plat of the
24 property in the district ~~especially~~specially benefited thereby, and
25 a schedule of the amount proposed to be assessed against each

1 separate piece of property as a special assessment. A copy of the
2 plat and a schedule of the proposed special assessment shall be filed
3 in the office of the county clerk of the county in which the greater
4 portion of the area of the district is located for public inspection.
5 The trustees of the district shall then order the clerk of the
6 district to give notice that the plat and schedule are on file with
7 the county clerk where the ~~same~~ plat and schedule are kept for
8 examination, and that all objections thereto or to prior proceedings
9 on account of errors, irregularities, or inequalities not made in
10 writing and filed with the clerk of the district within twenty days
11 after first publication of the notice shall be deemed to have been
12 waived. Such notice shall be given by publication, once each week
13 during two consecutive weeks, in a newspaper of general circulation
14 in the district and whenever possible by giving notice in writing by
15 either registered or certified mail to the owner of each separate
16 piece of property against which ~~an~~ a special assessment is proposed.
17 The notice shall state the time and place where objections are to be
18 filed. The time of such hearing shall be determined in the manner
19 stated in section 39-1624. Any objections so filed shall be
20 considered by the trustees of the district.

21 Sec. 60. Section 39-1636.01, Reissue Revised Statutes of
22 Nebraska, is amended to read:

23 39-1636.01 ~~Whenever~~ If a petition signed by sixty percent
24 of the electors of any district is filed with the county clerk of the
25 county in which such district is located, the board of trustees of

1 any road improvement district ~~shall have power and authority to~~ may
2 contract for the installment, maintenance, and operation of road
3 lighting systems sufficient to light any road in the district or any
4 portion thereof when, in the judgment of the board of trustees, the
5 lighting of such road or any portion thereof is in the interest of
6 public safety. The cost of installing, maintaining, and operating
7 such road lighting systems shall be ~~assessed~~ levied as a special
8 assessment against the real property specially benefited thereby in
9 proportion to the benefit received. ~~No such special~~ , ~~but no such~~
10 assessment shall exceed thirty-five cents on each one hundred dollars
11 upon the taxable valuation of such property.

12 Sec. 61. Section 46-544, Reissue Revised Statutes of
13 Nebraska, is amended to read:

14 46-544 (1) If the board of a reclamation district
15 determines in any year that there are certain lands within the
16 district, not included within Classes B, C, and D, which receive
17 special direct benefits from recharging of the ground water
18 reservoirs by water originating from district works, the board shall
19 in such year fix an amount to be levied upon the taxable value of the
20 taxable property as a special assessment which in the opinion of the
21 board will compensate the district for the special direct benefits
22 accruing to such property by reason of recharged ground water
23 reservoirs under such land by water originating from the district
24 works. Such amount shall in no case exceed, together with all other
25 amounts levied made under Class A on such land, the sum of fourteen

1 cents on each one hundred dollars of the taxable value of the land.
2 Such owner of lands specially assessed for special direct benefits
3 shall have notice, hearing, and the right of appeal and shall be
4 governed by section 46-554.

5 (2) The authority provided in this section may not be
6 used if the district has obtained approval to levy fees or
7 assessments pursuant to section 46-2,101.

8 Sec. 62. Original sections 2-3254, 13-2020, 14-105,
9 14-363, 14-364, 14-365.03, 14-392, 14-398, 14-3,102, 14-3,103,
10 14-3,106, 14-3,107, 14-537, 14-1733, 15-211, 15-268, 15-709, 15-713,
11 15-718, 16-207, 16-230, 16-250, 16-615, 16-630, 16-631, 16-652,
12 16-664, 16-669, 16-672, 16-708, 17-149.01, 17-510, 17-511, 17-512,
13 17-539, 17-555, 17-557.01, 17-563, 17-913, 17-921, 17-971, 17-972,
14 18-406, 18-1719, 18-1751, 19-2404, 19-2407, 19-2418, 19-2427, 23-316,
15 23-317, 23-3618, 31-202.03, 31-230, 31-509, 31-740, 31-749, 39-1622,
16 39-1623, 39-1636.01, and 46-544, Reissue Revised Statutes of
17 Nebraska, are repealed.