

E AND R AMENDMENTS TO LB 309

Introduced by Larson, 40, Chairperson Enrollment and Review

1 1. Strike the original section and all amendments thereto
2 and insert the following new sections:

3 Section 1. (1) Whenever a tract of land against which a
4 special assessment has been levied is divided or subdivided by any
5 platting, replatting, or other form of division creating separate
6 lots or tracts, the governing body of any city of the first class,
7 city of the second class, or village which has levied such special
8 assessments may (a) on application of the owner of any part of
9 the tract or (b) on its own motion, determine the apportionment of
10 such special assessment remaining unpaid among the various lots and
11 parcels in the tract resulting from the division or subdivision.
12 Any such reapportionment shall be on such fair and equitable terms
13 as the governing body shall determine after notice and hearing
14 on the reapportionment. No reapportionment of a special assessment
15 shall be done on a tract of land if a tax sale certificate has
16 been issued for such tract or if the special assessment being
17 reapportioned is delinquent.

18 (2) Notice of hearing on the reapportionment shall be
19 given by publication one time in a newspaper published or of
20 general circulation in the city or village not less than ten days
21 prior to the hearing. Notice of the hearing shall be sent by mail
22 to the owners of record title of each lot or parcel affected by
23 any proposed or determined reapportionment in the same manner as is

1 required under section 25-520.01.

2 (3) In making the determination as to reapportionment,
3 the governing body shall take into consideration its own
4 requirements as to security for payment of the amounts owing and
5 may, if determined appropriate, allocate based upon either front
6 footage or square footage or other such method or reapportionment
7 as may be determined appropriate based upon the facts and
8 circumstances. No such reapportionment shall result in a reduction
9 or remittance of the total amount originally assessed and then
10 remaining outstanding and unpaid. Notice of the reapportionment
11 when determined shall be sent by mail to the owners of record title
12 of each lot or parcel affected by the reapportionment.

13 (4) Any notice required under this section may be waived
14 in writing by any owner of any lot or parcel affected by any
15 reapportionment.

16 (5) Any owner of real property who feels aggrieved by
17 the reapportionment of any special assessment under this section
18 may appeal such reapportionment in the same manner as applies
19 for appeals from special assessments under sections 19-2422 to
20 19-2425, but only matters related to such reapportionment shall be
21 considered upon any such appeal.

22 (6) The governing body shall file notice of any
23 reapportionment of a special assessment with the county treasurer
24 of the county where the lot or parcel is located.

25 Sec. 2. Since an emergency exists, this act takes effect
26 when passed and approved according to law.

27 2. On page 1, line 2, after "prescribed" insert "; and to

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1 declare an emergency".