

LEGISLATURE OF NEBRASKA  
ONE HUNDRED FOURTH LEGISLATURE  
FIRST SESSION

**LEGISLATIVE BILL 361**

Introduced by Harr, 8.

Read first time January 15, 2015

Committee: Revenue

1 A BILL FOR AN ACT relating to special assessments; to amend sections  
2 14-105, 14-363, 14-364, 14-392, 14-398, 14-3,102, 14-3,103,  
3 14-3,106, 14-3,107, 14-537, 14-1733, 15-211, 15-268, 15-709, 15-713,  
4 15-718, 16-207, 16-250, 16-615, 16-630, 16-631, 16-652, 16-664,  
5 16-669, 16-672, 16-708, 17-149.01, 17-510, 17-511, 17-512, 17-539,  
6 17-555, 17-557.01, 17-913, 17-921, 17-971, 17-972, 18-406, 18-1719,  
7 18-1751, 19-2404, 19-2407, 19-2418, 19-2427, 23-316, 23-317,  
8 31-202.03, 31-230, 31-509, 31-740, 31-749, 39-1622, 39-1623,  
9 39-1636.01, and 46-544, Reissue Revised Statutes of Nebraska, and  
10 sections 16-230 and 17-563, Revised Statutes Cumulative Supplement,  
11 2014; to clarify that certain assessments levied by a sanitary  
12 drainage district, sanitary and improvement district, special  
13 improvement district, reclamation district, county, city, or village  
14 are levied and collected as special assessments; and to repeal the  
15 original sections.  
16 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 14-105, Reissue Revised Statutes of Nebraska, is  
2 amended to read:

3 14-105 The city council may ~~shall have power to~~ require any and all  
4 lots or pieces of ground within the city to be drained, filled, or  
5 graded, and upon the failure of the owners of such lots or pieces of  
6 ground to comply with such requirements, after thirty days' notice in  
7 writing, the council may cause the lots or pieces of ground same to be  
8 drained, filled, or graded, and the cost and expense thereof shall be  
9 levied upon the property so filled, drained, or graded and shall be  
10 equalized, assessed, and collected as a special assessment ~~other special~~  
11 ~~assessments.~~

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

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

1           Sec. 3. Section 14-364, Reissue Revised Statutes of Nebraska, is  
2 amended to read:

3           14-364 The city council may establish and maintain a paving repair  
4 plant and may pave or repair paving. The cost of such repairs may be paid  
5 from the funds of the city or may be assessed upon the abutting property,  
6 except that the cost may be assessed against abutting property only  
7 following the creation of a paving repair or repaving district  
8 established and assessed as a special assessment in the same manner  
9 provided for a sprinkling or armor-coating district by section 14-363.  
10 The assessable paving repairs shall be only those made with asphaltic  
11 concrete on streets in previously developed areas which were not  
12 constructed to city permanent design standards.

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

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

1 collected as ~~provided by law for the equalization, levying, and~~  
2 ~~collection of~~ special assessments.

3 Sec. 5. Section 14-398, Reissue Revised Statutes of Nebraska, is  
4 amended to read:

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

17 Sec. 6. Section 14-3,102, Reissue Revised Statutes of Nebraska, is  
18 amended to read:

19 14-3,102 Whenever it is desired to make any improvement or  
20 improvements authorized in section 14-385, where the costs of such  
21 improvement or improvements are to be assessed against the adjacent and  
22 abutting property benefited thereby, and no petition has been filed  
23 therefor in accordance with section 14-391, the city for that purpose may  
24 propose such improvement or improvements stating the specific character  
25 of the improvement or improvements thus to be made. The city shall cause  
26 to be published in the official newspaper a brief notice of such proposal  
27 stating the character of the improvement or improvements proposed  
28 thereby, and shall give additional notice to the property owners in the  
29 district or districts, or proposed district or districts, as required by  
30 ~~the provisions of~~ section 25-520.01. If within thirty days thereafter the  
31 owners of fifty-one percent of the taxable property abutting upon the

1 street or streets, or part or parts thereof proposed thus to be improved  
2 protest against such project, such work shall not be done. In the absence  
3 of such protest, the city shall be authorized to proceed with the work as  
4 proposed. The cost and expense thereof, as provided by law, may be  
5 assessed against the property within the district or districts specially  
6 benefited to the extent of such benefits as a special assessment. Where  
7 assessment against the property within the district or districts  
8 specially benefited is not made, or where the improvement or improvements  
9 are on a main thoroughfare, major traffic street, or connecting link, or  
10 made pursuant to sections 14-3,103 to 14-3,106, this section shall not  
11 apply.

12 Sec. 7. Section 14-3,103, Reissue Revised Statutes of Nebraska, is  
13 amended to read:

14 14-3,103 The city ~~may shall have the power to~~ construct or repair  
15 sidewalks along any street or part thereof, or any boulevard or part  
16 thereof, of such material and in such manner as it deems necessary and  
17 assess the cost thereof upon abutting property. Such assessments except  
18 for temporary sidewalks and sidewalk repairs shall be equalized and  
19 levied as ~~other~~ special assessments. The city shall cause the  
20 construction of sidewalks on at least one side of every major traffic  
21 street and main thoroughfare in the city, excluding freeways,  
22 expressways, controlled-access facilities, and other streets deemed by  
23 the city to demonstrate no or very limited demand for pedestrian use, and  
24 may assess the cost thereof upon abutting property. Such construction  
25 shall be completed within a reasonable time, based upon an annual review  
26 of construction program priorities and available funding sources,  
27 ~~following either July 10, 1984, or the creation or annexation of such~~  
28 ~~major traffic street or main thoroughfare, whichever is later.~~

29 Sec. 8. Section 14-3,106, Reissue Revised Statutes of Nebraska, is  
30 amended to read:

31 14-3,106 In case the owner or owners shall fail to construct or

1 repair such sidewalk as directed, the city may construct or repair such  
2 sidewalk or cause the same to be done and assess the cost thereof upon  
3 the abutting property as special assessments. Where the owner or owners  
4 of abutting property fail to keep in repair the sidewalk adjacent  
5 thereto, they shall be liable for all damages or injuries occasioned or  
6 recovered by reason of the defective or dangerous condition of such  
7 sidewalk.

8 Sec. 9. Section 14-3,107, Reissue Revised Statutes of Nebraska, is  
9 amended to read:

10 14-3,107 (1) Except as provided in subsection (2) of this section,  
11 the city may vacate or narrow any street, highway, main thoroughfare,  
12 controlled-access facility, connecting link, boulevard, major traffic  
13 street, or alley upon petition of the owners of seventy-five percent of  
14 the taxable frontage feet abutting upon such street or alley proposed to  
15 be vacated and asking for such vacation, or the city, for purposes of  
16 construction of a controlled-access highway or to conform to a master  
17 plan of the city, may, without petition having been filed therefor,  
18 vacate any street or alley or any part thereof in the city. Whenever a  
19 street is vacated or narrowed, the part so vacated shall revert to the  
20 abutting owners on the respective sides thereof, except that if part or  
21 all of the vacated street lies within the State of Nebraska but one side  
22 or any part of the street is adjacent to the boundary of the State of  
23 Nebraska, all of the street lying within the State of Nebraska or that  
24 part lying within the State of Nebraska shall revert to the owner of the  
25 abutting property lying wholly within the State of Nebraska. The city may  
26 open, improve, and make passable any street, highway, boulevard, main  
27 thoroughfare, controlled-access facility, connecting link, major traffic  
28 street, or alley. For purposes of this subsection, open refers to the  
29 adaptation of the surface of the street to the needs of ordinary travel  
30 but does not necessarily require the grading to an established grade. The  
31 costs of any of the improvements mentioned in this subsection, except as

1 otherwise provided in sections 14-384 to 14-3,127, to the extent of  
2 special benefits thereby conferred, may be assessed against the property  
3 specially benefited thereby as special assessments ~~in the usual manner~~  
4 ~~for assessing special benefits~~. When the city vacates all or any portion  
5 of a street, highway, main thoroughfare, controlled-access facility,  
6 connecting link, boulevard, major traffic street, or alley pursuant to  
7 this subsection, the city shall, within thirty days after the effective  
8 date of the vacation, file a certified copy of the vacating ordinance or  
9 resolution with the register of deeds for the county in which the vacated  
10 property is located to be indexed against all affected lots.

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

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

11 Sec. 10. Section 14-537, Reissue Revised Statutes of Nebraska, is  
12 amended to read:

13 14-537 Special The assessments of ~~special taxes~~ for improving the  
14 streets, alleys, sewers, and sidewalks within any improvement district,  
15 except where otherwise provided, shall be made in accordance with this  
16 section. The total cost of improvements shall be levied at one time upon  
17 the property and become delinquent as provided in this section. The city  
18 may require that the total amount of such assessment be paid in less than  
19 ten years if, in each year of the payment schedule, the maximum amount  
20 payable, excluding interest, is five hundred dollars. If the total amount  
21 is more than five thousand dollars, then it shall become delinquent as  
22 follows: One-tenth of the total amount shall be delinquent in fifty days  
23 after such levy; one-tenth in one year; one-tenth in two years; one-tenth  
24 in three years; one-tenth in four years; one-tenth in five years; one-  
25 tenth in six years; one-tenth in seven years; one-tenth in eight years;  
26 and one-tenth in nine years. Each of the installments except the first  
27 shall draw interest at a rate not to exceed the rate of interest  
28 specified in section 45-104.01, as such rate may from time to time be  
29 adjusted by the Legislature, from the time of levy until the installment  
30 ~~same~~ becomes delinquent and, after the installment ~~same~~ becomes  
31 delinquent, shall draw interest at the rate specified in section

1 45-104.01, as such rate may from time to time be adjusted by the  
2 Legislature, payable in advance, as in ~~case of~~ other cases of special  
3 assessments taxes. Such special assessments shall also be collected and  
4 enforced as in other cases of special assessments.

5 Sec. 11. Section 14-1733, Reissue Revised Statutes of Nebraska, is  
6 amended to read:

7 14-1733 In order to pay the cost required by any purchase,  
8 construction, or lease, of property and equipping of such facilities, or  
9 the enlargement of presently-owned ~~presently-owned~~ facilities, the city  
10 may: (1) Issue revenue bonds to provide the funds for such improvements.  
11 Such revenue bonds shall be a lien only upon the revenue and earnings of  
12 parking facilities and onstreet parking meters. Such revenue bonds shall  
13 mature in no more than ~~not to exceed~~ forty years and shall be sold at  
14 public or private sale. Any such revenue bonds which may be issued shall  
15 not be included in computing the maximum amount of bonds which the  
16 issuing city of the metropolitan class may be authorized to issue under  
17 its charter or any statute of this state. Such revenue bonds may be  
18 issued and sold or delivered to the contractor at par and accrued  
19 interest for the amount of work performed. The city may pledge the  
20 revenue from any facility or parking meters as security for the bonds;  
21 (2) upon an initiative petition of the majority of the record owners of  
22 taxable property included in a proposed parking district, ~~the city~~  
23 ~~council may~~ create, by ordinance, parking districts and delineate the  
24 boundaries thereof. If ~~, and if~~ the city council finds ~~shall find~~ that  
25 there are common benefits enjoyed by the public at large without  
26 reference to the ownership of property, or that there is a common benefit  
27 to the property encompassed within a parking district or districts, the  
28 city may assess the costs of such improvement or improvements as special  
29 assessments against all the property included in such district or  
30 districts, according to such rules as the city council, sitting as a  
31 board of equalization, shall adopt for the distribution or adjustment of

1 the costs of such improvement or improvements. All such special  
2 assessments shall be equalized, levied, and collected as ~~provided by law~~  
3 ~~for the equalization, levying, and collection of~~ special assessments.  
4 Special assessments levied pursuant to this section shall be due,  
5 payable, and bear interest as the city council shall determine by  
6 ordinance. Installment payments shall not be allowed for any period in  
7 excess of twenty years; or (3) use, independently or together with  
8 revenue derived pursuant to subdivision (1) or (2) of this section,  
9 gifts, leases, devises, grants, federal or state funds, or agreements  
10 with other public entities.

11 No real property shall be included in any parking district created  
12 pursuant to this section when the zoning district in which such property  
13 is located is a residential zoning district or a district where the  
14 predominant type of land use authorized is residential in nature.

15 Sec. 12. Section 15-211, Reissue Revised Statutes of Nebraska, is  
16 amended to read:

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

26 Sec. 13. Section 15-268, Reissue Revised Statutes of Nebraska, is  
27 amended to read:

28 15-268 A city of the primary class may provide for the destruction  
29 and removal of weeds and worthless vegetation growing upon any lot or  
30 lots or lands within the corporate limits of such city or upon the  
31 streets and alleys abutting upon any lot or lots or lands, and such city

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

12 Sec. 14. Section 15-709, Reissue Revised Statutes of Nebraska, is  
13 amended to read:

14 15-709 The city council may order the owner of lots abutting on a  
15 street that is to be paved, to lay sewer, gas, and water service pipes to  
16 connect mains. If the owner fails to lay such pipes ; ~~and if he neglects~~  
17 ~~so to do,~~ after five days' notice by publication in a newspaper of  
18 general circulation in the city, or in place thereof by personal service  
19 of such notice, as the council in its discretion may direct, the council  
20 may shall have power to cause the sewer, gas, and water service pipes  
21 ~~same~~ to be laid, ~~along with and~~ as part of the work of the improvement  
22 district, and assess the cost thereof on the property of such owner as a  
23 special assessment. Such , ~~along with and in the manner as provided,~~ for  
24 ~~making the~~ assessment to pay the cost of the pavement or improvements in  
25 the improvement district shall ~~and to~~ be collected and enforced as a  
26 special assessment taxes.

27 Sec. 15. Section 15-713, Reissue Revised Statutes of Nebraska, is  
28 amended to read:

29 15-713 To pay the cost of curbing and guttering public ways the city  
30 council may issue bonds called curbing gutter bonds, district No. . . . . ,  
31 payable in not more than ~~over~~ twenty years or at the option of the city

1 at any interest-paying date, and assess the cost, not exceeding the  
2 special benefits, on abutting property as special  ~~, said~~ assessments.  
3 Such assessments shall  ~~to~~ become due, delinquent, draw interest, be  
4 subject to like penalty,  ~~and collected as other special~~ assessments  
5  ~~taxes~~, and shall constitute a sinking fund for the payment of such bonds.  
6 No paving bonds and no curbing gutter bonds shall be sold or delivered  
7 until necessary to make payments for work done on such improvements.

8 Sec. 16. Section 15-718, Reissue Revised Statutes of Nebraska, is  
9 amended to read:

10 15-718 Special assessments  ~~taxes~~ may be levied by the city council  
11 for the purpose of paying the cost of constructing such sewers and drains  
12 within the city. Such assessments  ~~taxes~~ shall be levied upon the real  
13 estate within the sewerage districts in which such sewer or drain may be,  
14 to the extent of benefits to such property by reason of such  
15 improvements. The benefits to such property shall be determined by the  
16 city council as in other cases of special assessments. All  ~~taxes or~~  
17  ~~assessments~~ made for sewerage or drainage purposes shall be levied and  
18 collected  ~~in the same manner~~ as other special assessments.

19 Sec. 17. Section 16-207, Reissue Revised Statutes of Nebraska, is  
20 amended to read:

21 16-207 (1) A city of the first class may by ordinance provide for  
22 the removal of all obstructions from the sidewalks, curbstones, gutters,  
23 and crosswalks at the expense of the owners or occupants of the grounds  
24 fronting thereon or at the expense of the person placing the obstruction  
25  ~~same~~ there and may require and regulate the planting and protection of  
26 shade trees in and along the streets  ~~and along the same~~ and the trimming  
27 and removing of the trees  ~~same~~.

28 (2) A city of the first class may by ordinance declare it to be a  
29 nuisance for a property owner to permit, allow, or maintain any dead or  
30 diseased trees within the right-of-way of streets within the corporate  
31 limits of the city. Notice to abate and remove such nuisance and notice

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

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

16 Sec. 18. Section 16-230, Revised Statutes Cumulative Supplement,  
17 2014, is amended to read:

18 16-230 (1) A city of the first class by ordinance may require lots  
19 or pieces of ground within the city or within the city's extraterritorial  
20 zoning jurisdiction to be drained or filled so as to prevent stagnant  
21 water or any other nuisance accumulating thereon. The city may require  
22 the owner or occupant of all lots and pieces of ground within the city to  
23 keep the lots and pieces of ground and the adjoining streets and alleys  
24 free of excessive growth of weeds, grasses, or worthless vegetation, and  
25 it may prohibit and control the throwing, depositing, or accumulation of  
26 litter on any lot or piece of ground within the city.

27 (2) Any city of the first class may by ordinance declare it to be a  
28 nuisance to permit or maintain excessive growth of weeds, grasses, or  
29 worthless vegetation or to litter or cause litter to be deposited or  
30 remain thereon except in proper receptacles. The city shall establish by  
31 ordinance the height at which weeds, grasses, or worthless vegetation are

1 a nuisance.

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

5 (4) Notice to abate and remove such nuisance shall be given to each  
6 owner or owner's duly authorized agent and to the occupant, if any. The  
7 city shall establish the method of notice by ordinance. If notice is  
8 given by first-class mail, such mail shall be conspicuously marked as to  
9 its importance. Within five days after receipt of such notice, the owner  
10 or occupant of the lot or piece of ground may request a hearing with the  
11 city to appeal the decision to abate or remove a nuisance by filing a  
12 written appeal with the office of the city clerk. A hearing on the appeal  
13 shall be held within fourteen days after the filing of the appeal and  
14 shall be conducted by an elected or appointed officer as designated in  
15 the ordinance. The hearing officer shall render a decision on the appeal  
16 within five business days after the conclusion of the hearing. If the  
17 appeal fails, the city may have such work done. Within five days after  
18 receipt of such notice, if the owner or occupant of the lot or piece of  
19 ground does not request a hearing with the city or fails to comply with  
20 the order to abate and remove the nuisance, the city may have such work  
21 done. The costs and expenses of any such work shall be paid by the owner.  
22 If unpaid for two months after such work is done, the city may either (a)  
23 levy and assess the costs and expenses of the work upon the lot or piece  
24 of ground so benefited as a special assessment ~~in the same manner as~~  
25 ~~other special taxes for improvements are levied and assessed~~ or (b)  
26 recover in a civil action the costs and expenses of the work upon the lot  
27 or piece of ground and the adjoining streets and alleys.

28 (5) For purposes of this section:

29 (a) Litter includes, but is not limited to: (i) Trash, rubbish,  
30 refuse, garbage, paper, rags, and ashes; (ii) wood, plaster, cement,  
31 brick, or stone building rubble; (iii) grass, leaves, and worthless

1 vegetation; (iv) offal and dead animals; and (v) any machine or machines,  
2 vehicle or vehicles, or parts of a machine or vehicle which have lost  
3 their identity, character, utility, or serviceability as such through  
4 deterioration, dismantling, or the ravages of time, are inoperative or  
5 unable to perform their intended functions, or are cast off, discarded,  
6 or thrown away or left as waste, wreckage, or junk;

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

15 (c) Weeds, grasses, and worthless vegetation does not include  
16 vegetation applied or grown on a lot or piece of ground outside the  
17 corporate limits of the city but inside the city's extraterritorial  
18 zoning jurisdiction expressly for the purpose of weed or erosion control.

19 Sec. 19. Section 16-250, Reissue Revised Statutes of Nebraska, is  
20 amended to read:

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

1 and nays, shall be entered of record.

2 Sec. 20. Section 16-615, Reissue Revised Statutes of Nebraska, is  
3 amended to read:

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

25 (2) ~~For the purpose of paying the damages, if any, so awarded, the~~  
26 ~~mayor and city council may shall have power to~~ borrow money from any  
27 available fund in the amount necessary, which amount, upon the collection  
28 of ~~such amount the same~~ by special assessment, shall be transferred from  
29 such special fund to the fund from which it has been borrowed. No street,  
30 avenue, or alley shall be worked to such grade or change of grade until  
31 the damages so assessed shall be tendered to such property owners or

1 their agents. Before the mayor and city council enter into any contract  
2 to grade any such street, avenue, or alley, the damages, if any,  
3 sustained by the property owners, shall be ascertained by condemnation  
4 proceedings. For the purpose of paying the damages awarded and the costs  
5 of the condemnation proceedings, the mayor and city council ~~may shall~~  
6 ~~have power to~~ levy a special assessment tax upon the lots and lands  
7 abutting upon such street, avenue, or alley, or part thereof, so graded,  
8 as adjudged by the mayor and council to be especially benefited in  
9 proportion to such benefits. Such assessment ~~special tax or taxes~~ shall  
10 be collected as other special assessments taxes.

11 Sec. 21. Section 16-630, Reissue Revised Statutes of Nebraska, is  
12 amended to read:

13 16-630 ~~If whenever~~ curbing, or curbing and guttering, is done upon  
14 any street, avenue, or alley in any paving, repaving, graveling, or  
15 macadamizing district in which paving or other such improvement ~~aforsaid~~  
16 has been ordered, and the mayor and council shall deem it expedient to do  
17 so, ~~the mayor and council may they shall have the power and authority,~~  
18 for the purpose of paying the cost of such curbing, or curbing and  
19 guttering, to cause to be issued bonds of the city, to be called Curbing  
20 and Guttering Bonds of Paving District No. . . . ., payable in not  
21 exceeding ten years from date, bearing interest, payable annually or  
22 semiannually, with interest coupons attached. In all cases the mayor and  
23 council ~~they~~ shall assess at one time as a special assessment the total  
24 cost of such curbing, or curbing and guttering, ~~or curbing,~~ ~~as the case~~  
25 ~~may be,~~ upon the property abutting or adjacent to the portion of the  
26 street, avenue, or alley so improved, according to the special benefits.  
27 Such special assessments shall become delinquent the same as the special  
28 assessments ~~of special taxes~~ for paving, repaving, graveling, or  
29 macadamizing purposes, draw the same rate of interest, be subject to the  
30 same penalties, and may be paid in the same manner, as special  
31 assessments for such ~~taxes for said~~ purpose. The special assessment tax

1 ~~so assessed~~ shall constitute a sinking fund for the payment of such bonds  
2 and interest, and the bonds shall not be sold for less than their par  
3 value.

4       Sec. 22. Section 16-631, Reissue Revised Statutes of Nebraska, is  
5 amended to read:

6       16-631 If ~~where~~ an improvement district has been established, an  
7 improvement thereon constructed, and curbing, or curbing and guttering,  
8 is therewith constructed, and it becomes necessary to issue and sell  
9 street improvement bonds to pay for the cost of construction of the  
10 improvement and same, ~~and also for the cost of construction of the~~  
11 ~~curbing, or curbing and guttering, the mayor and city council may, at~~  
12 ~~their discretion, if they deem it the same~~ advisable, include the cost of  
13 curbing, or curbing and guttering, with the cost of the other improvement  
14 in the said paving or other improvement district, and issue bonds for the  
15 combined cost of the improvement and curbing, or curbing and guttering,  
16 in any of the said districts, naming the bonds Street Improvement Bonds  
17 of District No. .... . The amount of money necessary for the payment  
18 of such said bonds shall be levied upon and collected from abutting and  
19 adjacent property, and property specially benefited as a special  
20 assessment, ~~the same as is provided for collection of a special tax for~~  
21 ~~the payment of street improvement bonds.~~

22       Sec. 23. Section 16-652, Reissue Revised Statutes of Nebraska, is  
23 amended to read:

24       16-652 The cost of grading the streets and alleys within any such  
25 grading district shall be assessed upon the lots and lands specially  
26 benefited thereby in such district in proportion to such benefits, to be  
27 determined by the mayor and city council under ~~the provisions of~~ section  
28 16-615, as a special assessment. The special assessment of special taxes  
29 for grading purposes ~~herein provided for~~ shall be levied at one time and  
30 shall become delinquent as follows: One-fifth of the total amount shall  
31 become delinquent in fifty days after such levy; one-fifth in one year;

1 one-fifth in two years; one-fifth in three years; and one-fifth in four  
2 years. Each of the said installments, except the first, shall draw  
3 interest at a rate not to exceed the rate of interest specified in  
4 section 45-104.01, as such rate may from time to time be adjusted by the  
5 Legislature, from the time of the levy ~~aforsaid~~ until the installment  
6 becomes delinquent. If the installment becomes same shall become  
7 delinquent; and, after the same shall become delinquent, interest at the  
8 rate specified in section 45-104.01, as such rate may from time to time  
9 be adjusted by the Legislature, shall be paid thereon, as in the case of  
10 other special assessments ~~taxes~~. The cost of grading the intersections of  
11 streets and spaces opposite alleys in any such district shall be paid by  
12 the city out of the general fund of such city.

13 Sec. 24. Section 16-664, Reissue Revised Statutes of Nebraska, is  
14 amended to read:

15 16-664 The mayor and such city council may ~~shall have power to~~  
16 provide for the laying of permanent sidewalks. Upon the petition of any  
17 freeholder who desires to build such a permanent sidewalk, the mayor and  
18 council may order the sidewalk same to be built, ~~and that~~ the cost of the  
19 sidewalk same until paid shall be a perpetual lien upon the real estate  
20 along which the freeholder desires such sidewalk to be constructed, and  
21 the city council may assess and levy the costs of the sidewalk same  
22 against such real estate as a special assessment ~~in the manner provided~~  
23 ~~by law~~. The total cost of the building of the permanent sidewalk shall be  
24 levied at one time upon the property along which such permanent sidewalk  
25 is to be built, and become delinquent as ~~herein~~ provided: One-seventh of  
26 the total cost shall become delinquent in ten days after such levy; one-  
27 seventh in one year; one-seventh in two years; one-seventh in three  
28 years; one-seventh in four years; one-seventh in five years; and one-  
29 seventh in six years. Each of such installments, except the first, shall  
30 draw interest at a rate of not exceeding the rate of interest specified  
31 in section 45-104.01, as such rate may from time to time be adjusted by

1 the Legislature, from the time of the levy aforesaid, until the  
2 installment becomes delinquent. If the installment becomes same shall  
3 ~~become delinquent; and after the same shall become~~ delinquent, interest  
4 at the rate specified in section 45-104.01, as such rate may from time to  
5 time be adjusted by the Legislature, shall be paid thereon as in the case  
6 of other special assessments taxes. The council shall pay for the  
7 building of such permanent sidewalk out of the general fund. The mayor  
8 and council may pass an ordinance to carry into effect ~~the provisions of~~  
9 this section.

10 Sec. 25. Section 16-669, Reissue Revised Statutes of Nebraska, is  
11 amended to read:

12 16-669 (1) Except as provided in subsection (2) of this section,  
13 special assessments ~~the assessment of special taxes~~ for sewer or water  
14 improvements in a district shall be levied at one time and shall become  
15 delinquent in equal annual installments over a period of years equal to  
16 the number of years for which the bonds for such project were issued  
17 pursuant to section 16-670. The first installment becomes delinquent  
18 fifty days after the making of such levy. Each installment, except the  
19 first, shall draw interest from the time of such levy until such  
20 installment becomes delinquent. After an installment becomes delinquent,  
21 interest at the rate specified in section 45-104.01, as such rate may  
22 from time to time be adjusted by the Legislature, shall be paid thereon  
23 until such installment is collected and paid. Such special assessments  
24 ~~taxes~~ shall be collected and enforced as in cases of other special  
25 assessments ~~taxes~~ and shall be a lien on such real estate from and after  
26 the date of the levy thereof. If three or more installments are  
27 delinquent and unpaid on the same property, the city council may by  
28 resolution declare all future installments on such delinquent property to  
29 be due on a future fixed date. The resolution shall set forth the  
30 description of the property and the names of its record title owners and  
31 shall provide that all future installments shall become delinquent upon

1 the date fixed. A copy of such resolution shall be published one time  
2 each week for not less than twenty days in a legal newspaper of general  
3 circulation published in the city and after the fixed date such future  
4 installments shall be deemed to be delinquent and the city may proceed to  
5 enforce and collect the total amount due and all future installments.

6 (2) If the city incurs no new indebtedness pursuant to section  
7 16-670 for sewer or water improvements in a district, special assessments  
8 ~~the assessment of special taxes~~ for sewer or water improvements shall be  
9 levied at one time and shall become delinquent in equal annual  
10 installments over such period of years as the city council determines at  
11 the time of making the levy to be reasonable and fair.

12 Sec. 26. Section 16-672, Reissue Revised Statutes of Nebraska, is  
13 amended to read:

14 16-672 Special assessments ~~taxes~~ may be levied by the mayor and city  
15 council for the purpose of paying the cost of constructing sewers or  
16 drains within the city. Such assessment ~~tax~~ shall be levied on the real  
17 estate lying and being within the sewerage district in which such sewers  
18 or drains may be situated to the extent of benefits to such property by  
19 reason of such improvement. The benefits to such property shall be  
20 determined by the council sitting as a board of equalization, after  
21 notice to property owners is provided as in other cases of special  
22 assessment ~~provided~~. If the council, sitting as such board of  
23 equalization, shall find such benefits to be equal and uniform, such levy  
24 may be according to the front foot of the lots or real estate within such  
25 sewerage district, according to such other rule as the council sitting as  
26 such board of equalization may adopt for the distribution or adjustment  
27 of such cost upon the lots or real estate in such district benefited by  
28 such improvement. All ~~taxes or~~ assessments made for sewerage or drainage  
29 purposes shall be collected ~~in the same manner~~ as other special  
30 assessments and shall be subject to the same penalty as other special  
31 assessments. ~~If And where~~ sewers are constructed and any assessments to

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

20 Sec. 27. Section 16-708, Reissue Revised Statutes of Nebraska, is  
21 amended to read:

22 16-708 Whenever any special ~~tax or~~ assessment upon any lot or lots  
23 or , lands or parcels of land in a city of the first class is found to be  
24 invalid and uncollectible, ~~or~~ shall be adjudged to be void by a court of  
25 competent jurisdiction, or is paid under protest and recovered by suit,  
26 because of any defect, irregularity, or invalidity in any of the  
27 proceedings or on account of the failure to observe and comply with any  
28 of the conditions, prerequisites, and requirements of any statute or  
29 ordinance, the mayor and city council may shall have the power to relevy  
30 the special assessment same upon the ~~said~~ lot or lots or , lands or  
31 parcels of land in the same manner as other special ~~taxes and~~ assessments

1 are levied, without regard to whether the formalities, prerequisites, or  
2 conditions prior to equalization have been had or not.

3 Sec. 28. Section 17-149.01, Reissue Revised Statutes of Nebraska, is  
4 amended to read:

5 17-149.01 ~~If In~~ case any property owner neglects or fails within a  
6 period of ten days after notice has been given to him or her by certified  
7 or registered mail or by publication in some newspaper published or of  
8 general circulation in such city or village to make ~~such~~ connection with  
9 the sewerage system as provided in section 17-149, the governing body of  
10 such city or village ~~may shall have power to~~ cause the connection ~~same~~ to  
11 be done, ~~to~~ assess the cost thereof against the property as a special  
12 assessment, and ~~to~~ collect the special assessment ~~thus made~~ in the manner  
13 provided for collection of other special ~~taxes and~~ assessments.

14 Sec. 29. Section 17-510, Reissue Revised Statutes of Nebraska, is  
15 amended to read:

16 17-510 ~~If Whenever~~ a petition is signed by the owners of the record  
17 title representing more than sixty percent of the front footage of the  
18 property directly abutting upon the ~~street, streets, alley, alleys,~~  
19 public ways way, or public grounds proposed to be improved and ~~, shall be~~  
20 presented and filed with the city clerk or village clerk, petitioning  
21 therefor, the governing body shall by ordinance create a paving,  
22 graveling, or other improvement district, ~~or districts, and shall~~ cause  
23 such work to be done or such improvement to be made, ~~and shall~~ contract  
24 therefor, and ~~shall~~ levy special assessments on the lots and parcels of  
25 land abutting on or adjacent to such ~~street, streets, alley, or alleys~~  
26 specially especially benefited thereby in such district in proportion to  
27 such benefits, except as provided in sections 19-2428 to 19-2431, to pay  
28 the cost of such improvement. The governing body ~~may shall have the~~  
29 ~~discretion to~~ deny the formation of the proposed district when the area  
30 has not previously been improved with a water system, sewer system, and  
31 grading of streets. If the governing body denies ~~should deny~~ a requested

1 improvement district formation, it shall state the grounds for such  
2 denial in a written letter to interested parties.

3 Sec. 30. Section 17-511, Reissue Revised Statutes of Nebraska, is  
4 amended to read:

5 17-511 Whenever the governing body deems it necessary to make the  
6 improvements in section 17-509 which are to be funded by a levy of  
7 special assessment on the property specially ~~especially~~ benefited, such  
8 governing body shall by ordinance create a paving, graveling, or other  
9 improvement district and, after the passage, approval, and publication of  
10 such ordinance, shall publish notice of the creation of any such district  
11 for six days in a legal newspaper of the city or village if it is a daily  
12 newspaper or for two consecutive weeks if it is a weekly newspaper. If no  
13 legal newspaper is published in the city or village, the publication  
14 shall be in a legal newspaper of general circulation in the city or  
15 village. If the owners of the record title representing more than fifty  
16 percent of the front footage of the property directly abutting on the  
17 street or alley to be improved file with the city clerk or the village  
18 clerk within twenty days after the first publication of such notice  
19 written objections to the creation of such district, such improvement  
20 shall not be made as provided in such ordinance, but such ordinance shall  
21 be repealed. If objections are not filed against the district in the time  
22 and manner prescribed in this section, the governing body shall  
23 immediately cause such work to be done or such improvement to be made,  
24 shall contract for the work or improvement, and shall levy special  
25 assessments on the lots and parcels of land abutting on or adjacent to  
26 such street or alley specially ~~especially~~ benefited in such district in  
27 proportion to such benefits to pay the cost of such improvement.

28 Sec. 31. Section 17-512, Reissue Revised Statutes of Nebraska, is  
29 amended to read:

30 17-512 The council or board of trustees may, ~~shall have power~~ by a  
31 three-fourths vote of all members of such council or board of trustees,

1 ~~to~~ enact an ordinance creating a paving, graveling, or other improvement  
2 district, ~~and to~~ order such work to be done without petition upon any  
3 federal or state highways in the city or village or upon a street or  
4 route, designated by the mayor and council or board of trustees as a main  
5 thoroughfare, that connects to either a federal or state highway or a  
6 county road, and shall contract therefor, ~~and~~ shall levy assessments on  
7 the lots and parcels of land abutting on or adjacent to such street or  
8 alley specially , ~~alley or alleys, especially~~ benefited thereby in such  
9 district in proportion to such benefits, to pay the cost of such  
10 improvement.

11       Sec. 32. Section 17-539, Reissue Revised Statutes of Nebraska, is  
12 amended to read:

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

21       Sec. 33. Section 17-555, Reissue Revised Statutes of Nebraska, is  
22 amended to read:

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

29       (2) ~~Cities~~ of the second class or villages may by ordinance declare  
30 it to be a nuisance for a property owner to permit, allow, or maintain  
31 any dead or diseased trees within the right-of-way of streets within the

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

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

18 Sec. 34. Section 17-557.01, Reissue Revised Statutes of Nebraska, is  
19 amended to read:

20 17-557.01 If the In case such abutting property owner refuses or  
21 neglects, after five days' notice by publication or, in place thereof,  
22 personal service of such notice, to remove all encroachments from  
23 sidewalks, as provided in section 17-557, the city or village through the  
24 proper officers may cause such encroachments to be removed, and the cost  
25 of removal shall be paid out of the street fund. The city council or  
26 board of trustees shall assess the cost of the notice and removal of the  
27 encroachment against such abutting property as a special assessment. Such  
28 special assessment shall be known as a special sidewalk assessment and,  
29 together with the cost of notice, shall be levied and collected as a  
30 special assessment taxes in addition to the general revenue taxes, and  
31 shall be subject to the same penalties as other special assessments and

1 shall draw interest from the date of the assessment. Upon payment of the  
2 assessment, the assessment ~~same~~ shall be credited to the street fund.

3 Sec. 35. Section 17-563, Revised Statutes Cumulative Supplement,  
4 2014, is amended to read:

5 17-563 (1) A city of the second class and village by ordinance (a)  
6 may require lots or pieces of ground within the city or village to be  
7 drained or filled so as to prevent stagnant water or any other nuisance  
8 accumulating thereon, (b) may require the owner or occupant of any lot or  
9 piece of ground within the city or village to keep the lot or piece of  
10 ground and the adjoining streets and alleys free of excessive growth of  
11 weeds, grasses, or worthless vegetation, and (c) may prohibit and control  
12 the throwing, depositing, or accumulation of litter on any lot or piece  
13 of ground within the city or village.

14 (2) Any city of the second class and village may by ordinance  
15 declare it to be a nuisance to permit or maintain excessive growth of  
16 weeds, grasses, or worthless vegetation or to litter or cause litter to  
17 be deposited or remain thereon except in proper receptacles. The city or  
18 village shall establish by ordinance the height at which weeds, grasses,  
19 or worthless vegetation are a nuisance.

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

23 (4) Notice to abate and remove such nuisance shall be given to each  
24 owner or owner's duly authorized agent and to the occupant, if any. The  
25 city or village shall establish the method of notice by ordinance. If  
26 notice is given by first-class mail, such mail shall be conspicuously  
27 marked as to its importance. Within five days after receipt of such  
28 notice, the owner or occupant of the lot or piece of ground may request a  
29 hearing with the city or village to appeal the decision to abate or  
30 remove a nuisance by filing a written appeal with the office of the city  
31 or village clerk. A hearing on the appeal shall be held within fourteen

1 days after the filing of the appeal and shall be conducted by an elected  
2 or appointed officer as designated in the ordinance. The hearing officer  
3 shall render a decision on the appeal within five business days after the  
4 conclusion of the hearing. If the appeal fails, the city or village may  
5 have such work done. Within five days after receipt of such notice, if  
6 the owner or occupant of the lot or piece of ground does not request a  
7 hearing with the city or village or fails to comply with the order to  
8 abate and remove the nuisance, the city or village may have such work  
9 done. The costs and expenses of any such work shall be paid by the owner.  
10 If unpaid for two months after such work is done, the city or village may  
11 either (a) levy and assess the costs and expenses of the work upon the  
12 lot or piece of ground so benefited as a special assessment in the same  
13 manner as other special assessments ~~taxes~~ for improvements are levied and  
14 assessed or (b) recover in a civil action the costs and expenses of the  
15 work upon the lot or piece of ground and the adjoining streets and  
16 alleys.

17 (5) For purposes of this section:

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

27 (b) Weeds includes, but is not limited to, bindweed (*Convolvulus*  
28 *arvensis*), puncture vine (*Tribulus terrestris*), leafy spurge (*Euphorbia*  
29 *esula*), Canada thistle (*Cirsium arvense*), perennial peppergrass (*Lepidium*  
30 *draba*), Russian knapweed (*Centaurea picris*), Johnson grass (*Sorghum*  
31 *halepense*), nodding or musk thistle, quack grass (*Agropyron repens*),

1 perennial sow thistle (Sonchus arvensis), horse nettle (Solanum  
2 carolinense), bull thistle (Cirsium lanceolatum), buckthorn (Rhamnus sp.)  
3 (tourn), hemp plant (Cannabis sativa), and ragweed (Ambrosiaceae).

4 Sec. 36. Section 17-913, Reissue Revised Statutes of Nebraska, is  
5 amended to read:

6 17-913 When ~~Whenever~~ the city council of any city of the second  
7 class, or the board of trustees of any village, deems ~~shall deem~~ it  
8 advisable or necessary to build, reconstruct, purchase, or otherwise  
9 acquire a sanitary sewer system or a sanitary or storm water sewer, or  
10 sewers or sewage disposal plant, or pumping stations or sewer outlets for  
11 any such city or village, constructed or to be constructed in whole or in  
12 part inside or outside thereof, it shall declare the advisability and  
13 necessity therefor in a proposed resolution, which ~~resolution~~, in the  
14 case of pipe sewer construction, shall state the kinds of pipe proposed  
15 to be used, ~~and shall include cement concrete pipe and vitrified clay~~  
16 ~~pipe and any other material deemed suitable~~, and shall state the size or  
17 sizes and kinds of sewers proposed to be constructed and shall designate  
18 the location and terminal points thereof. If it is proposed to construct  
19 disposal plants, ~~or~~ pumping stations, ~~or~~ outlet sewers, the resolution  
20 shall refer to the plans and specifications thereof which shall have been  
21 made and filed before the publication of such resolution by the city  
22 engineer of any such city or by the engineer who has been employed by any  
23 such city or village for such purpose. If it is proposed to purchase or  
24 otherwise acquire a sanitary sewer system or a sanitary or storm water  
25 sewer, or sewers or sewage disposal plant, or pumping stations or sewer  
26 outlets, the resolution shall state the price and conditions of the  
27 purchase or how the system, sewer, plant, station, or outlet ~~same~~ is  
28 being acquired. Such engineer shall also make and file, prior to the  
29 publication of such resolution, an estimate of the total cost of the  
30 proposed improvement. The proposed resolution shall state the amount of  
31 such estimated cost. The city council or board of trustees may ~~shall have~~

1 ~~power to~~ assess, to the extent of special benefits, the cost of such  
2 portions of the said improvements as are local improvements, upon  
3 properties found especially ~~especially~~ benefited thereby as a special  
4 assessment. The resolution ; and the resolution, hereinabove mentioned,  
5 shall state the outer boundaries of the district or districts in which it  
6 is proposed to make special assessments.

7       Sec. 37. Section 17-921, Reissue Revised Statutes of Nebraska, is  
8 amended to read:

9       17-921 After the equalization of ~~such~~ special assessments as herein  
10 required by section 17-920, the special assessments same shall be levied  
11 by the mayor and city council or the board of village trustees, upon all  
12 lots or parcels of ground within the district specified which are  
13 benefited by reason of the said improvement. The special assessments same  
14 may be relieved if, for any reason, the levy thereof is void or not  
15 enforceable and in an amount not exceeding the previous levy. Such levy  
16 shall be enforced as a special assessment ~~other special assessments~~, and  
17 any payments thereof under previous levies shall be credited to the  
18 person or property making the same. All special assessments made for such  
19 purposes shall be collected in the same manner as other special  
20 assessments ~~general taxes and shall be subject to the same penalties.~~

21       Sec. 38. Section 17-971, Reissue Revised Statutes of Nebraska, is  
22 amended to read:

23       17-971 If a ~~Whenever~~ the governing body deems it necessary or  
24 desirable to make improvements in a water service district, it shall by  
25 ordinance create such water service district and, after the passage,  
26 approval, and publication of such ordinance, shall publish notice of the  
27 creation of such district for two consecutive weeks in a legal newspaper  
28 of the city or village. If no legal newspaper is published in the city or  
29 village, the notice shall be placed in a legal newspaper of general  
30 circulation in the city or village. If a majority of the resident owners  
31 of the property directly abutting upon any water main to be constructed

1 within such water service district shall file with the city clerk or the  
2 village clerk within twenty days after the first publication of such  
3 notice written objections to the creation of such district, such  
4 improvement shall not be made as provided in such ordinance, but such  
5 ordinance shall be repealed. If such objections are not so filed against  
6 the district, the governing body shall immediately cause such work to be  
7 done or such improvement to be made, shall contract therefor, and shall  
8 levy special assessments on the lots and parcels of land within such  
9 district or districts specially benefited in proportion to such benefits  
10 in order to pay the cost of such improvement.

11 Sec. 39. Section 17-972, Reissue Revised Statutes of Nebraska, is  
12 amended to read:

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

21 Sec. 40. Section 18-406, Reissue Revised Statutes of Nebraska, is  
22 amended to read:

23 18-406 The special assessment ~~tax~~ provided in section 18-405 shall  
24 be paid in ten installments. The first installment, or one-tenth of the  
25 assessment ~~tax~~, shall become due and delinquent fifty days after the date  
26 of levy, and one-tenth of such assessment ~~tax~~ shall become due and  
27 delinquent each year thereafter, counting from the date of levy, for nine  
28 years. The special assessment ~~tax~~ shall bear interest at a rate not to  
29 exceed the rate of interest specified in section 45-104.01, as such rate  
30 may from time to time be adjusted by the Legislature, prior to  
31 delinquency, and at the rate specified in section 45-104.01, as such rate

1 may from time to time be adjusted by the Legislature, after delinquency.  
2 Prior to the levy of the special assessment tax as provided in section  
3 18-405, such assessment tax shall be equalized in the same manner as  
4 provided by law for the equalization of special assessments levied in  
5 such cities, such villages, and the city of the metropolitan class within  
6 such metropolitan utilities district ~~respectively~~.

7 Sec. 41. Section 18-1719, Reissue Revised Statutes of Nebraska, is  
8 amended to read:

9 18-1719 Any city or village may provide for the destruction and  
10 removal of specified portions of weeds and worthless vegetation within  
11 the right-of-way of all railroads within the corporate limits of any such  
12 city or village, and it may require the owner or owners of such right-of-  
13 way to destroy and remove the weeds or vegetation same therefrom. If such  
14 owner or owners fail, neglect, or refuse, after ten days' written notice  
15 to remove the weeds or vegetation same, such city or village, by its  
16 proper officers, shall destroy and remove the weeds or vegetation same or  
17 cause the weeds or vegetation same to be destroyed or removed and shall  
18 assess the cost thereof against such property as a special assessment.  
19 ~~No ; Provided, no~~ city or village shall destroy or remove or otherwise  
20 treat such specified portions until after the time has passed in which  
21 the railroad company is required to destroy or remove such vegetation.

22 Sec. 42. Section 18-1751, Reissue Revised Statutes of Nebraska, is  
23 amended to read:

24 18-1751 All cities and villages may create a special improvement  
25 district for the purpose of replacing, reconstructing, or repairing an  
26 existing street, alley, water line, sewer line, or any other such  
27 improvement. Except as provided in sections 19-2428 to 19-2431, the city  
28 council or board of trustees may levy a special assessment ~~shall have~~  
29 ~~power to assess~~, to the extent of such special benefits, for the costs of  
30 such improvements upon the properties found specially ~~especially~~  
31 benefited thereby, whether or not such properties were previously

1 assessed for the same general purpose. In creating such special  
2 improvement district, the city council or board of trustees shall follow  
3 procedures applicable to the creation and assessment of the same type of  
4 improvement district as otherwise provided by law.

5 Sec. 43. Section 19-2404, Reissue Revised Statutes of Nebraska, is  
6 amended to read:

7 19-2404 (1) Except as provided in subsection (2) of this section,  
8 ~~the assessment of special assessments taxes~~ for sanitary sewer extension  
9 mains or water extension mains in a district shall be levied at one time  
10 and shall become delinquent in equal annual installments over a period of  
11 years equal to the number of years for which the bonds for such project  
12 were issued pursuant to section 19-2405. The first installment becomes  
13 delinquent fifty days after the making of such levy. Subsequent  
14 installments become delinquent on the anniversary date of the levy. Each  
15 installment, except the first, shall draw interest at the rate set by the  
16 city council or board of trustees from the time of such levy until such  
17 installment becomes delinquent. After an installment becomes delinquent,  
18 interest at the rate specified in section 45-104.01, as such rate may  
19 from time to time be adjusted by the Legislature, shall be paid thereon  
20 until such installment is collected and paid. Such special assessments  
21 ~~taxes~~ shall be collected and enforced as in the case of general municipal  
22 taxes and shall be a lien on such real estate from and after the date of  
23 the levy. If three or more of such installments become delinquent and  
24 unpaid on the same property, the city council or the board of trustees  
25 may by resolution declare all future installments on such delinquent  
26 property to be due on a future fixed date. The resolution shall set forth  
27 the description of the property and the name of its record title owner  
28 and shall provide that all future installments shall become delinquent  
29 upon the date fixed. A copy of such resolution shall be published one  
30 time in a legal newspaper of general circulation published in the  
31 municipality or, if none is published in such municipality, in a legal

1 newspaper of general circulation in the municipality. After the fixed  
2 date such future installments shall be deemed to be delinquent and the  
3 municipality may proceed to enforce and collect the total amount due  
4 including all future installments.

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

12 Sec. 44. Section 19-2407, Reissue Revised Statutes of Nebraska, is  
13 amended to read:

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

1 ~~assessments taxes~~ shall be collected in the same manner as general  
2 municipal taxes and shall be subject to the same penalty.

3 Sec. 45. Section 19-2418, Reissue Revised Statutes of Nebraska, is  
4 amended to read:

5 19-2418 The mayor and city council or board of trustees shall levy  
6 special assessments on the lots and parcels of land abutting on or  
7 adjacent to the sidewalk improvements ~~especially~~ specially benefited  
8 thereby in such district in proportion to the benefits, to pay the cost  
9 of such improvement. All special assessments shall be a lien on the  
10 property on which levied from the date of the levy until paid. The  
11 ~~special assessment of the special tax,~~ for the sidewalk improvement,  
12 shall be levied at one time and shall become delinquent as follows: One-  
13 seventh of the total assessment shall become delinquent in ten days after  
14 such levy; one-seventh in one year; one-seventh in two years; one-seventh  
15 in three years; one-seventh in four years; one-seventh in five years; and  
16 one-seventh in six years. Each of such installments, except the first,  
17 shall draw interest at the rate of not exceeding the rate of interest  
18 specified in section 45-104.01, as such rate may from time to time be  
19 adjusted by the Legislature, from the time of the levy until the  
20 installment becomes delinquent. If the installment becomes same shall  
21 ~~become delinquent; and after the same shall become~~ delinquent, interest  
22 at the rate specified in section 45-104.01, as such rate may from time to  
23 time be adjusted by the Legislature, shall be paid thereon as in the case  
24 of other special ~~assessments taxes~~. All such special assessments shall be  
25 made and collected in accordance with the procedure established for  
26 paving assessments for the particular city or village.

27 Sec. 46. Section 19-2427, Reissue Revised Statutes of Nebraska, is  
28 amended to read:

29 19-2427 ~~Any Supplemental to any existing law on the subject, any~~  
30 ~~first- or second-class city of the first or second class~~ or village may  
31 include land adjacent to such city or village when creating an

1 improvement district, such as a sewer, paving, water, water extension, or  
2 sanitary sewer extension district. The city council or board of trustees  
3 ~~may levy a special assessment for shall have power to assess, to the~~  
4 ~~extent of special benefits,~~ the costs of such improvements upon the  
5 properties found specialy ~~especialy~~ benefited thereby, except as  
6 provided in sections 19-2428 to 19-2431.

7 Sec. 47. Section 23-316, Reissue Revised Statutes of Nebraska, is  
8 amended to read:

9 23-316 As soon as the contract or contracts are let for the  
10 construction of the work as provided in section 23-315, the supervisors  
11 or board of county commissioners shall levy a special assessment assess  
12 on all the lands specialy benefited ~~ratably~~ in accordance with the  
13 benefits received as confirmed and adjudged in a ~~as herein provided~~ such  
14 sum as may be necessary to pay for the work and all costs and expenses  
15 accrued or to accrue, not exceeding the whole benefit upon any one tract.

16 Sec. 48. Section 23-317, Reissue Revised Statutes of Nebraska, is  
17 amended to read:

18 23-317 The board of supervisors or county commissioners shall  
19 ~~thereupon~~ cause the special assessment ~~so~~ made upon the lands benefited  
20 as provided in section 23-316 ~~aforsaid~~ to be entered upon the tax lists  
21 of the county as provided in cases of special assessments, which  
22 assessment shall constitute a lien on the real estate respectively  
23 assessed and shall be collected as other special assessments are  
24 collected. One-tenth ~~÷ Provided, that one-tenth~~ of each assessment shall  
25 be collected each year for a period of ten years with interest at the  
26 rate of seven percent per annum on deferred payments, unless paid in full  
27 as herein provided.

28 Sec. 49. Section 31-202.03, Reissue Revised Statutes of Nebraska, is  
29 amended to read:

30 31-202.03 The county board, upon receipt of a such request pursuant  
31 to section 31-202.02, may, if the board finds ~~they find~~ natural flow is

1 being obstructed, cause the natural watercourse to be cleaned out. The  
2 cost thereof shall be levied as a special assessment and apportioned  
3 among the property owners specially benefited thereby and collected in  
4 the same manner as special assessments are levied and collected for  
5 drainage improvements under sections 31-121 to 31-124.

6 Sec. 50. Section 31-230, Reissue Revised Statutes of Nebraska, is  
7 amended to read:

8 31-230 The city council of a city of the metropolitan class upon  
9 receipt of a ~~such~~ request pursuant to section 31-229, may, if it finds  
10 that natural flow is being obstructed, cause the natural watercourse to  
11 be cleaned out. Except as provided in section 31-221, the cost thereof  
12 may be levied as a special assessment and apportioned among the property  
13 owners specially benefited thereby and collected in the same manner as  
14 special assessments are levied and collected.

15 Sec. 51. Section 31-509, Reissue Revised Statutes of Nebraska, is  
16 amended to read:

17 31-509 When ~~Whenever~~ the Department of Natural Resources files a  
18 report and estimate, the county clerk of such county shall publish a  
19 notice once each week for three weeks in a newspaper published in the  
20 county seat of each of the counties having land within the sanitary  
21 drainage district, which notice shall state the filing of the report and  
22 estimate, the boundaries of the district to be benefited, that an  
23 election will be held at the office of the county clerk between the hours  
24 of 8 a.m. and 6 p.m. on a day named in the notice, and that at the  
25 election the question of the formation of a sanitary drainage district to  
26 include the area described in the report will be determined. The election  
27 shall be held in accordance with sections 31-406 to 31-408, except that  
28 no directors shall be elected. If a majority vote for the creation of a  
29 district based on acreage represented, the sanitary drainage district  
30 shall have jurisdiction to make the improvements recommended by the  
31 Department of Natural Resources and to levy a special assessment on

1 ~~assess the special benefits thereof~~ to the lands specially benefited. If  
2 a majority vote against the creation of a district, the work shall not be  
3 done.

4 Sec. 52. Section 31-740, Reissue Revised Statutes of Nebraska, is  
5 amended to read:

6 31-740 (1) The board of trustees or the administrator of any  
7 district organized under sections 31-727 to 31-762 shall have power to  
8 provide for establishing, maintaining, and constructing gas and electric  
9 service lines and conduits, an emergency management warning system, water  
10 mains, sewers, and disposal plants and disposing of drainage, waste, and  
11 sewage of such district in a satisfactory manner; for establishing,  
12 maintaining, and constructing sidewalks, public roads, streets, and  
13 highways, including grading, changing grade, paving, repaving, graveling,  
14 regravelling, widening, or narrowing roads, resurfacing or relaying  
15 existing pavement, or otherwise improving any road, street, or highway  
16 within the district, including protecting existing sidewalks, streets,  
17 highways, and roads from floods or erosion which has moved within fifteen  
18 feet from the edge of such sidewalks, streets, highways, or roads,  
19 regardless of whether such flooding or erosion is of natural or  
20 artificial origin; for establishing, maintaining, and constructing public  
21 waterways, docks, or wharfs, and related appurtenances; and for  
22 constructing and contracting for the construction of dikes and levees for  
23 flood protection for the district.

24 (2) The board of trustees or the administrator of any district may  
25 contract for access to the facilities and use of the services of the  
26 library system of one or more neighboring cities or villages and for  
27 electricity for street lighting for the public streets and highways  
28 within the district and shall have power to provide for building,  
29 acquisition, improvement, maintenance, and operation of public parks,  
30 playgrounds, and recreational facilities, and, when permitted by section  
31 31-727, for contracting with other sanitary and improvement districts for

1 the building, acquisition, improvement, maintenance, and operation of  
2 public parks, playgrounds, and recreational facilities for the joint use  
3 of the residents of the contracting districts, and for contracting for  
4 any public purpose specifically authorized in this section. Power to  
5 construct clubhouses and similar facilities for the giving of private  
6 parties within the zoning jurisdiction of any city or village is not  
7 included in the powers granted in this section. Any sewer system  
8 established shall be approved by the Department of Health and Human  
9 Services.

10 (3) Prior to the installation of any of the improvements or services  
11 provided for in this section, the plans or contracts for such  
12 improvements or services, other than for public parks, playgrounds, and  
13 recreational facilities, whether a district acts separately or jointly  
14 with other districts as permitted by section 31-727, shall be approved by  
15 the public works department of any municipality when such improvements or  
16 any part thereof or services are within the area of the zoning  
17 jurisdiction of such municipality. If such improvements or services are  
18 without the area of the zoning jurisdiction of any municipality, plans  
19 for such improvements shall be approved by the county board of the county  
20 in which such improvements are located. Plans and exact costs for public  
21 parks, playgrounds, and recreational facilities shall be approved by  
22 resolution of the governing body of such municipality or county after a  
23 public hearing. Purchases of public parks, playgrounds, and recreational  
24 facilities so approved may be completed and shall be valid  
25 notwithstanding any interest of any trustee of the district in the  
26 transaction. Such approval shall relate to conformity with the master  
27 plan and the construction specifications and standards established by  
28 such municipality or county. When no master plan and construction  
29 specifications and standards have been established, such approval shall  
30 not be required. When such improvements are within the area of the zoning  
31 jurisdiction of more than one municipality, such approval shall be

1 required only from the most populous municipality, except that when such  
2 improvements are furnished to the district by contract with a particular  
3 municipality, the necessary approval shall in all cases be given by such  
4 municipality. The municipality or county shall be required to approve  
5 plans for such improvements and shall enforce compliance with such plans  
6 by action in equity.

7 (4) The district may construct its sewage disposal plant and other  
8 sewerage or water improvements, or both, in whole or in part, inside or  
9 outside the boundaries of the district and may contract with corporations  
10 or municipalities for disposal of sewage and use of existing sewerage  
11 improvements and for a supply of water for fire protection and for resale  
12 to residents of the district. It may also contract with any corporation,  
13 public power district, electric membership or cooperative association, or  
14 municipality for access to the facilities and use of the services of the  
15 library system of one or more neighboring cities or villages, for the  
16 installation, maintenance, and cost of operating a system of street  
17 lighting upon the public streets and highways within the district, for  
18 installation, maintenance, and operation of a water system, or for the  
19 installation, maintenance, and operation of electric service lines and  
20 conduits, and to provide water service for fire protection and use by the  
21 residents of the district. It may also contract with any corporation,  
22 municipality, or other sanitary and improvement district, as permitted by  
23 section 31-727, for building, acquiring, improving, and operating public  
24 parks, playgrounds, and recreational facilities for the joint use of the  
25 residents of the contracting parties. It may also contract with a county  
26 within which all or a portion of such sanitary and improvement district  
27 is located or a city within whose zoning jurisdiction the sanitary and  
28 improvement district is located for intersection and traffic control  
29 improvements, which improvements serve or benefit the district and which  
30 may be within or without the corporate boundaries of the district, and  
31 for any public purpose specifically authorized in this section.

1           (5) Each sanitary and improvement district shall have the books of  
2 account kept by the board of trustees of the district examined and  
3 audited by a certified public accountant or a public accountant for the  
4 year ending June 30 and shall file a copy of the audit with the office of  
5 the Auditor of Public Accounts by December 31 of the same year. Such  
6 audits may be waived by the Auditor of Public Accounts upon proper  
7 showing by the district that the audit is unnecessary. Such examination  
8 and audit shall show (a) the gross income of the district from all  
9 sources for the previous year, (b) the amount spent for access to the  
10 facilities and use of the services of the library system of one or more  
11 neighboring cities or villages, (c) the amount spent for sewage disposal,  
12 (d) the amount expended on water mains, (e) the gross amount of sewage  
13 processed in the district, (f) the cost per thousand gallons of  
14 processing sewage, (g) the amount expended each year for (i) maintenance  
15 and repairs, (ii) new equipment, (iii) new construction work, and (iv)  
16 property purchased, (h) a detailed statement of all items of expense, (i)  
17 the number of employees, (j) the salaries and fees paid employees, (k)  
18 the total amount of taxes levied upon the property within the district,  
19 and (l) all other facts necessary to give an accurate and comprehensive  
20 view of the cost of carrying on the activities and work of such sanitary  
21 and improvement district. The reports of all audits provided for in this  
22 section shall be and remain a part of the public records in the office of  
23 the Auditor of Public Accounts. The expense of such audits shall be paid  
24 out of the funds of the district. The Auditor of Public Accounts shall be  
25 given access to all books and papers, contracts, minutes, bonds, and  
26 other documents and memoranda of every kind and character of such  
27 district and be furnished all additional information possessed by any  
28 present or past officer or employee of any such district, or by any other  
29 person, that is essential to the making of a comprehensive and correct  
30 audit.

31           (6) If any sanitary and improvement district fails or refuses to

1 cause such annual audit to be made of all of its functions, activities,  
2 and transactions for the fiscal year within a period of six months  
3 following the close of such fiscal year, unless such audit has been  
4 waived, the Auditor of Public Accounts shall, after due notice and a  
5 hearing to show cause by such district, appoint a certified public  
6 accountant or public accountant to conduct the annual audit of the  
7 district and the fee for such audit shall become a lien against the  
8 district.

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

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

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

24 Sec. 53. Section 31-749, Reissue Revised Statutes of Nebraska, is  
25 amended to read:

26 31-749 After (1) the completion of any ~~such~~ work or purchase, (2) ~~or~~  
27 ~~otherwise~~ acquiring a sewer or water system, or both, or public parks,  
28 playgrounds, or recreational facilities, (3) ~~or~~ contracting, as permitted  
29 by section 31-727, with other sanitary and improvement districts to  
30 acquire public parks, playgrounds, and recreational facilities for the  
31 joint use of the residents of the contracting districts, or gas or

1 electric service lines or conduits, or (4) ~~upon~~ completion of the work on  
2 (a) a system of sidewalks, public roads, streets, or highways, public  
3 waterways, docks, or wharfs, and related appurtenances, or (b) levees for  
4 flood protection for the district, the engineer shall file with the clerk  
5 of the district a certificate of acceptance, which ~~acceptance~~ shall be  
6 approved by the board of trustees or the administrator by resolution. The  
7 board of trustees or administrator shall then require the engineer to  
8 make a complete statement of all the costs of any such improvements, a  
9 plat of the property in the district, and a schedule of the amount  
10 proposed to be assessed against each separate piece of property in such  
11 district. The ~~which~~ statement, plat, and schedule shall be filed with  
12 the clerk of the district within sixty days after the date of acceptance  
13 of: The ~~the~~ work, purchase, or acquisition of ~~otherwise acquiring~~ a sewer  
14 or water system, or both; ~~or acceptance of~~ the work on a system of  
15 sidewalks, public roads, streets, or highways, or public waterways,  
16 docks, or wharfs, and related appurtenances, or dikes and levees for  
17 flood protection for the district; or ~~or~~, as permitted by section  
18 31-727, the acquisition of public parks, playgrounds, and recreational  
19 facilities whether acquired separately or jointly with other districts.  
20 The board of trustees or administrator shall then order the clerk to give  
21 notice that such statement, plat, and schedules are on file in his or her  
22 office and that all objections thereto, or to prior proceedings on  
23 account of errors, irregularities, or inequalities, not made in writing  
24 and filed with the clerk of the district within twenty days after the  
25 first publication of such notice, shall be deemed to have been waived.  
26 Such notice shall be given by publication the same day each week two  
27 consecutive weeks in a newspaper of general circulation published in the  
28 county where the district was organized and by handbills posted along the  
29 line of the work. Such notice shall state the time and place where any  
30 objections, filed as provided in this section, shall be considered by the  
31 board of trustees or administrator. The cost of such improvements in the

1 district which are within the area of the zoning jurisdiction of any  
2 municipality shall be levied as special assessments to the ~~assessed to~~  
3 ~~the full~~ extent of special benefits to the property and  ~~,~~ to the same  
4 extent as the costs of such improvements are assessed in such  
5 municipality. The complete statement of costs and the schedule of ~~amounts~~  
6 proposed special assessments ~~to be assessed~~ for such improvements which  
7 are within the zoning jurisdiction of such municipality against each  
8 separate piece of property in districts located within the zoning  
9 jurisdiction of such municipality shall be given to such municipality  
10 within seven days after the first publication of notice of statement,  
11 plat, and schedules. When  ~~; Provided, that when~~ such improvements are  
12 within the area of the zoning jurisdiction of more than one municipality,  
13 ~~then~~ such proposed special assessments schedule and statement need be  
14 given only to the most populous municipality. Such municipality shall  
15 have the right to be heard, and it shall have the right of appeal from a  
16 final determination by the board of trustees or administrator against  
17 objections which such city has filed. Notice of the ~~amount~~ proposed  
18 special assessments ~~to be assessed~~ for such improvements against each  
19 separate piece of property shall be given to each owner of record thereof  
20 within five days after the first publication of notice of statement,  
21 plat, and schedules and, within five days after the first publication of  
22 such notice, a copy thereof, along with statements of costs and schedules  
23 of proposed special assessments, shall be given to each person or company  
24 who, pursuant to written contract with the district, has acted as  
25 underwriter or fiscal agent for the district in connection with the sale  
26 or placement of warrants or bonds issued by the district. Each owner  
27 shall have the right to be heard, and shall have the right of appeal from  
28 the final determination made by the board of trustees or administrator.  
29 Any person or any such municipality feeling aggrieved may appeal to the  
30 district court by petition within twenty days after such a final  
31 determination. The court shall hear and determine such appeal in a

1 summary manner as in a case in equity and without a jury and shall  
2 increase or reduce the special assessments as the same may be required to  
3 provide that the special assessments shall be to the full extent of  
4 special benefits, and to make the apportionment of benefits equitable.

5 Sec. 54. Section 39-1622, Reissue Revised Statutes of Nebraska, is  
6 amended to read:

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

18 Sec. 55. Section 39-1623, Reissue Revised Statutes of Nebraska, is  
19 amended to read:

20 39-1623 After the completion of any improvements, the engineer shall  
21 file with the clerk of the district a complete statement of all the costs  
22 of such improvement, a plat of the property in the district speciallly  
23 ~~especiallly~~ benefited thereby, and a schedule of the amount proposed to be  
24 assessed against each separate piece of property as a special assessment.  
25 A copy of the plat and a schedule of the proposed special assessment  
26 shall be filed in the office of the county clerk of the county in which  
27 the greater portion of the area of the district is located for public  
28 inspection. The trustees of the district shall then order the clerk of  
29 the district to give notice that the plat and schedule are on file with  
30 the county clerk where the plat and schedule same are kept for  
31 examination, and that all objections thereto or to prior proceedings on

1 account of errors, irregularities, or inequalities not made in writing  
2 and filed with the clerk of the district within twenty days after first  
3 publication of the notice shall be deemed to have been waived. Such  
4 notice shall be given by publication, once each week during two  
5 consecutive weeks, in a newspaper of general circulation in the district  
6 and whenever possible by giving notice in writing by either registered or  
7 certified mail to the owner of each separate piece of property against  
8 which a special ~~an~~ assessment is proposed. The notice shall state the  
9 time and place where objections are to be filed. The time of such hearing  
10 shall be determined in the manner stated in section 39-1624. Any  
11 objections so filed shall be considered by the trustees of the district.

12 Sec. 56. Section 39-1636.01, Reissue Revised Statutes of Nebraska,  
13 is amended to read:

14 39-1636.01 If ~~Whenever~~ a petition signed by sixty percent of the  
15 electors of any district is filed with the county clerk of the county in  
16 which such district is located, the board of trustees of any road  
17 improvement district may ~~shall have power and authority to~~ contract for  
18 the installment, maintenance, and operation of road lighting systems  
19 sufficient to light any road in the district or any portion thereof when,  
20 in the judgment of the board of trustees, the lighting of such road or  
21 any portion thereof is in the interest of public safety. The cost of  
22 installing, maintaining, and operating such road lighting systems shall  
23 be levied as a special assessment ~~assessed~~ against the real property  
24 specially benefited thereby in proportion to the benefit received. No  
25 such special ~~, but no such~~ assessment shall exceed thirty-five cents on  
26 each one hundred dollars upon the taxable valuation of such property.

27 Sec. 57. Section 46-544, Reissue Revised Statutes of Nebraska, is  
28 amended to read:

29 46-544 (1) If the board of a reclamation district determines in any  
30 year that there are certain lands within the district, not included  
31 within Classes B, C, and D, which receive special direct benefits from

1 recharging of the ground water reservoirs by water originating from  
2 district works, the board shall in such year fix an amount to be levied  
3 upon the taxable value of the taxable property as a special assessment  
4 which in the opinion of the board will compensate the district for the  
5 special direct benefits accruing to such property by reason of recharged  
6 ground water reservoirs under such land by water originating from the  
7 district works. Such amount shall in no case exceed, together with all  
8 other amounts levied made under Class A on such land, the sum of fourteen  
9 cents on each one hundred dollars of the taxable value of the land. Such  
10 owner of lands specially assessed for special direct benefits shall have  
11 notice, hearing, and the right of appeal and shall be governed by section  
12 46-554.

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

16 Sec. 58. Original sections 14-105, 14-363, 14-364, 14-392, 14-398,  
17 14-3,102, 14-3,103, 14-3,106, 14-3,107, 14-537, 14-1733, 15-211, 15-268,  
18 15-709, 15-713, 15-718, 16-207, 16-250, 16-615, 16-630, 16-631, 16-652,  
19 16-664, 16-669, 16-672, 16-708, 17-149.01, 17-510, 17-511, 17-512,  
20 17-539, 17-555, 17-557.01, 17-913, 17-921, 17-971, 17-972, 18-406,  
21 18-1719, 18-1751, 19-2404, 19-2407, 19-2418, 19-2427, 23-316, 23-317,  
22 31-202.03, 31-230, 31-509, 31-740, 31-749, 39-1622, 39-1623, 39-1636.01,  
23 and 46-544, Reissue Revised Statutes of Nebraska, and sections 16-230 and  
24 17-563, Revised Statutes Cumulative Supplement, 2014, are repealed.