

LEGISLATIVE BILL 361

Approved by the Governor May 27, 2015

Introduced by Harr, 8.

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

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

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

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

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

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

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

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

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

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

assessments.

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

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

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

14-3,102 Whenever it is desired to make any improvement or improvements authorized in section 14-385, where the costs of such improvement or improvements are to be assessed against the adjacent and abutting property benefited thereby, and no petition has been filed therefor in accordance with section 14-391, the city for that purpose may propose such improvement or improvements stating the specific character of the improvement or improvements thus to be made. The city shall cause to be published in the official newspaper a brief notice of such proposal stating the character of the improvement or improvements proposed thereby, and shall give additional notice to the property owners in the district or districts, or proposed district or districts, as required by ~~the provisions of~~ section 25-520.01. If within thirty days thereafter the owners of fifty-one percent of the taxable property abutting upon the street or streets, or part or parts thereof proposed ~~thus~~ to be improved protest against such project, such work shall not be done. In the absence of such protest, the city shall be authorized to proceed with the work as proposed. The cost and expense thereof, as provided by law, may be assessed against the property within the district or districts specially benefited to the extent of such benefits as a special assessment. Where assessment against the property within the district or districts specially benefited is not made, or where the improvement or improvements are on a main thoroughfare, major traffic street, or connecting link, or made pursuant to sections 14-3,103 to 14-3,106, this section shall not apply.

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

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

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

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

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

14-3,107 (1) Except as provided in subsection (2) of this section, the city may vacate or narrow any street, highway, main thoroughfare, controlled-access facility, connecting link, boulevard, major traffic street, or alley upon petition of the owners of seventy-five percent of the taxable frontage feet abutting upon such street or alley proposed to be vacated and asking for such vacation, or the city, for purposes of construction of a controlled-access highway or to conform to a master plan of the city, may, without petition having been filed therefor, vacate any street or alley or any part thereof in the city. Whenever a street is vacated or narrowed, the part so vacated shall revert to the abutting owners on the respective sides thereof, except that if part or all of the vacated street lies within the State of Nebraska but one side or any part of the street is adjacent to the boundary of the State of Nebraska, all of the street lying within the State of Nebraska or that part lying within the State of Nebraska shall revert to the owner of the abutting property lying wholly within the State of Nebraska. The city may open, improve, and make passable any street, highway, boulevard, main thoroughfare, controlled-access facility, connecting link, major traffic street, or alley. For purposes of this subsection, open refers to the adaptation of the surface

of the street to the needs of ordinary travel but does not necessarily require the grading to an established grade. The costs of any of the improvements mentioned in this subsection, except as otherwise provided in sections 14-384 to 14-3,127, to the extent of special benefits thereby conferred, may be assessed against the property specially benefited thereby as special assessments in the usual manner for assessing special benefits. When the city vacates all or any portion of a street, highway, main thoroughfare, controlled-access facility, connecting link, boulevard, major traffic street, or alley pursuant to this subsection, the city shall, within thirty days after the effective date of the vacation, file a certified copy of the vacating ordinance or resolution with the register of deeds for the county in which the vacated property is located to be indexed against all affected lots.

(2) The city may vacate any minimal secondary right-of-way in the manner described in this subsection. The city may vacate any segment of such right-of-way by ordinance without petition and without convening any committee for the purpose of determining any damages if all affected abutting properties have primary access to an otherwise open and passable public street right-of-way. An abutting property shall not be determined to have primary access if such abutting property has an existing garage and such garage is not accessible without altering or relocating such garage. Title to such vacated rights-of-way shall vest in the owners of abutting property and become a part of such property, each owner taking title to the center line of such vacated street or alley adjacent to such owner's property subject to the following: (a) There is reserved to the city the right to maintain, operate, repair, and renew sewers now existing there and (b) there is reserved to the public utilities and cable television systems the right to maintain, repair, renew, and operate installed water mains, gas mains, pole lines, conduits, electrical transmission lines, sound and signal transmission lines, and other similar services and equipment and appurtenances above, on, and below the surface of the ground for the purpose of serving the general public or abutting properties, including such lateral connection or branch lines as may be ordered or permitted by the city or such other utility or cable television system and to enter upon the premises to accomplish such purposes at any and all reasonable times. The city shall, within thirty days after the effective date of the vacation, file a certified copy of the vacating ordinance or resolution with the register of deeds for the county in which the vacated property is located to be indexed against all affected lots. For purposes of this subsection, minimal secondary right-of-way means any street or alley which either is unpaved, has substandard paving, or has pavement narrower than sixteen feet and which is a secondary means of access to or from any property abutting the portion to be vacated.

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

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

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

14-1733 In order to pay the cost required by any purchase, construction, or lease, of property and equipping of such facilities, or the enlargement of presently owned facilities, the city may: (1) Issue revenue bonds to provide the funds for such improvements. Such revenue bonds shall be a lien only upon the revenue and earnings of parking facilities and onstreet parking meters. Such revenue bonds shall mature in no more than ~~not to exceed~~ forty years and shall be sold at public or private sale. Any such revenue bonds which may be issued shall not be included in computing the maximum amount of bonds which the issuing city of the metropolitan class may be authorized to issue under its charter or any statute of this state. Such revenue bonds may be issued and sold or delivered to the contractor at par and accrued interest for the amount of work performed. The city may pledge the revenue from any facility or parking meters as security for the bonds; (2) upon an initiative petition of the majority of the record owners of taxable property included in a proposed parking district, ~~the city council may~~ create, by ordinance, parking districts and delineate the boundaries thereof. If, and if the city council finds shall find that there are common benefits enjoyed by the public at large without reference to the ownership of property, or that there is a common benefit to

the property encompassed within a parking district or districts, the city may assess the costs of such improvement or improvements as special assessments against all the property included in such district or districts, according to such rules as the city council, sitting as a board of equalization, shall adopt for the distribution or adjustment of the costs of such improvement or improvements. All such special assessments shall be equalized, levied, and collected as ~~provided by law for the equalization, levying, and collection of~~ special assessments. Special assessments levied pursuant to this section shall be due, payable, and bear interest as the city council shall determine by ordinance. Installment payments shall not be allowed for any period in excess of twenty years; or (3) use, independently or together with revenue derived pursuant to subdivision (1) or (2) of this section, gifts, leases, devises, grants, federal or state funds, or agreements with other public entities.

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

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

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

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

15-268 A city of the primary class may provide for the destruction and removal of weeds and worthless vegetation growing upon any lot or lots or lands within the corporate limits of such city or upon the streets and alleys abutting upon any lot or lots or lands, and such city may require the owner or owners of such lot or lots or lands to destroy and remove such weeds and worthless vegetation ~~the same~~ therefrom and from the streets and alleys abutting thereon. If, after five days' notice by publication, by certified United States mail, or by the conspicuous posting of the notice on the lot or land upon which the nuisance exists, the owner or owners fail, neglect, or refuse to destroy or remove the nuisance, the city, through its proper officers, shall destroy and remove the nuisance, or cause the nuisance to be destroyed or removed, from the lot or lots or lands and streets and alleys abutting thereon and shall assess the cost thereof against such lot or lots or lands, ~~as a special assessment provided by ordinance~~.

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

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

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

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

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

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

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

16-207 (1) A city of the first class may by ordinance provide for the removal of all obstructions from the sidewalks, curbstones, gutters, and

crosswalks at the expense of the owners or occupants of the grounds fronting thereon or at the expense of the person placing the obstruction same there and may require and regulate the planting and protection of shade trees in and along the streets and along the same and the trimming and removing of the trees same.

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

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

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

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

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

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

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

(5) For purposes of this section:

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

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

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

for the purpose of weed or erosion control.

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

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

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

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

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

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

16-630 ~~If Whenever~~ curbing, or curbing and guttering, is done upon any street, avenue, ~~or~~ alley in any paving, repaving, graveling, ~~or~~ macadamizing district in which paving or other such improvement ~~aforesaid~~ has been ordered, and the mayor and council shall deem it expedient to do so, ~~the mayor and council may they shall have the power and authority~~, for the purpose of paying the cost of such curbing, or curbing and guttering, to cause to be issued bonds of the city, to be called Curbing and Guttering Bonds of Paving District No., payable in not exceeding ten years from date, bearing interest, payable annually or semiannually, with interest coupons attached. In all cases ~~the mayor and council they shall assess at one time as a special assessment the total cost of such curbing, or curbing and guttering, or curbing, as the case may be,~~ upon the property abutting or adjacent to the portion of the street, avenue, ~~or~~ alley so improved, according to the special benefits. Such special assessments shall become delinquent the same as the special assessments of special taxes for paving, repaving, graveling, ~~or~~ macadamizing purposes, draw the same rate of interest, be subject to the same penalties, and may be paid in the same manner, as special assessments for such taxes for said purpose. The special assessment tax so assessed shall constitute a sinking fund for the payment of such bonds and interest, and the bonds shall not be sold for less than their par value.

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

16-631 ~~If Where~~ an improvement district has been established, an improvement thereon constructed, and curbing, ~~or~~ curbing and guttering, ~~is therewith constructed,~~ and it becomes necessary to issue and sell street improvement bonds to pay for the cost of construction of the improvement and same, ~~and also for the cost of construction of the curbing, or curbing and guttering,~~ the mayor and city council may, at their discretion, if they deem it the same advisable, include the cost of curbing, or curbing and guttering, with the cost of the other improvement in the said paving or other improvement

district, and issue bonds for the combined cost of the improvement and curbing, or curbing and guttering, in any of the said districts, naming the bonds Street Improvement Bonds of District No. The amount of money necessary for the payment of such said bonds shall be levied upon and collected from abutting and adjacent property, and property specially benefited as a special assessment, ~~the same as is provided for collection of a special tax for the payment of street improvement bonds.~~

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

16-652 The cost of grading the streets and alleys within any such grading district shall be assessed upon the lots and lands specially benefited thereby in such district in proportion to such benefits, to be determined by the mayor and city council under ~~the provisions of~~ section 16-615, as a special assessment. ~~The special assessment of special taxes for grading purposes herein provided for shall be levied at one time and shall become delinquent as follows: One-fifth of the total amount shall become delinquent in fifty days after such levy; one-fifth in one year; one-fifth in two years; one-fifth in three years; and one-fifth in four years. Each of the said installments, except the first, shall draw interest at a rate not to exceed the rate of interest specified in section 45-104.01, as such rate may from time to time be adjusted by the Legislature, from the time of the levy aforesaid until the installment becomes delinquent. If the installment becomes same shall become delinquent; and, after the same shall become delinquent, interest at the rate specified in section 45-104.01, as such rate may from time to time be adjusted by the Legislature, shall be paid thereon, as in the case of other special assessments taxes.~~ The cost of grading the intersections of streets and spaces opposite alleys in any such district shall be paid by the city out of the general fund of such city.

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

16-664 ~~The mayor and Such city council may shall have power to~~ provide for the laying of permanent sidewalks. Upon the petition of any freeholder who desires to build such a permanent sidewalk, the mayor and council may order the sidewalk same to be built, ~~and that~~ the cost of the sidewalk same until paid shall be a perpetual lien upon the real estate along which the freeholder desires such sidewalk to be constructed, and the city council may assess and levy the costs of the sidewalk same against such real estate as a special assessment in the manner provided by law. The total cost of the permanent sidewalk shall be levied at one time upon the property along which such permanent sidewalk is to be built, and become delinquent as follows herein provided: One-seventh of the total cost shall become delinquent in ten days after such levy; one-seventh in one year; one-seventh in two years; one-seventh in three years; one-seventh in four years; one-seventh in five years; and one-seventh in six years. Each of such installments, except the first, shall draw interest at a rate of not exceeding the rate of interest specified in section 45-104.01, as such rate may from time to time be adjusted by the Legislature, from the time of the levy aforesaid, until the installment becomes delinquent. ~~If the installment becomes same shall become delinquent; and after the same shall become delinquent,~~ interest at the rate specified in section 45-104.01, as such rate may from time to time be adjusted by the Legislature, shall be paid thereon as in the case of other special assessments taxes. The council shall pay for the building of such permanent sidewalk out of the general fund. The mayor and council may pass an ordinance to carry into effect ~~the provisions of this section~~.

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

16-669 (1) Except as provided in subsection (2) of this section, special assessments ~~the assessment of special taxes~~ for sewer or water improvements in a district shall be levied at one time and shall become delinquent in equal annual installments over a period of years equal to the number of years for which the bonds for such project were issued pursuant to section 16-670. The first installment becomes delinquent fifty days after the making of such levy. Each installment, except the first, shall draw interest from the time of such levy until such installment becomes delinquent. After an installment becomes delinquent, interest at the rate specified in section 45-104.01, as such rate may from time to time be adjusted by the Legislature, shall be paid thereon until such installment is collected and paid. Such special assessments taxes shall be collected and enforced as in cases of other special assessments taxes and shall be a lien on such real estate from and after the date of the levy thereof. If three or more installments are delinquent and unpaid on the same property, the city council may by resolution declare all future installments on such delinquent property to be due on a future fixed date. The resolution shall set forth the description of the property and the names of its record title owners and shall provide that all future installments shall become delinquent upon the date fixed. A copy of such resolution shall be published one time each week for not less than twenty days in a legal newspaper of general circulation published in the city and after the fixed date such future installments shall be deemed to be delinquent and the city may proceed to enforce and collect the total amount due and all future installments.

(2) If the city incurs no new indebtedness pursuant to section 16-670 for sewer or water improvements in a district, special assessments ~~the assessment of special taxes~~ for sewer or water improvements shall be levied at one time and shall become delinquent in equal annual installments over such period of

years as the city council determines at the time of making the levy to be reasonable and fair.

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

16-672 Special assessments taxes may be levied by the mayor and city council for the purpose of paying the cost of constructing sewers or drains within the city. Such assessment tax shall be levied on the real estate lying and being within the sewerage district in which such sewers or drains may be situated to the extent of benefits to such property by reason of such improvement. The benefits to such property shall be determined by the council sitting as a board of equalization, after notice to property owners is provided as in other cases of special assessment ~~provided~~. If the council, sitting as such board of equalization, shall find such benefits to be equal and uniform, such levy may be according to the front foot of the lots or real estate within such sewerage district, according to such other rule as the council sitting as such board of equalization may adopt for the distribution or adjustment of such cost upon the lots or real estate in such district benefited by such improvement. All ~~taxes or~~ assessments made for sewerage or drainage purposes shall be collected ~~in the same manner~~ as other special assessments and shall be subject to the same penalty as other special assessments. ~~If~~ And where sewers are constructed and any assessments to cover the costs thereof shall be declared void, or doubts exist as to the validity of such assessment, the mayor and council, for the purpose of paying the cost of such improvement, may ~~are hereby authorized and empowered to~~ make a reassessment of such costs on lots and real estate lying and being within the sewerage district in which such sewer may be situated, to the extent of the benefits to such property by reason of such improvement. Such reassessment shall be made substantially in the manner provided for making original special assessments of ~~like nature~~ as ~~herein provided in this section~~. Any ~~;~~ and any sums which may have been paid toward such said improvement, upon any lots or real estate included in such assessment, shall be applied under the direction of the council to the credit of the persons and property on account of which the sums were ~~same was~~ paid. ~~If~~ In case the credits shall exceed the sum reassessed against such persons and property, ~~as herein provided for~~, the council shall cause such excess, with lawful interest, to be refunded to the party who made payment thereof. The sums taxes so reassessed and not paid under a prior special assessment shall be collected and enforced in the same manner ~~as other special taxes~~, and shall be subject to the same penalty as other special assessments.

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

16-708 Whenever any special ~~tax or~~ assessment upon any lot or lots or lands or parcels of land in a city of the first class is found to be invalid and uncollectible, ~~or~~ shall be adjudged to be void by a court of competent jurisdiction, or is paid under protest and recovered by suit, because of any defect, irregularity, or invalidity in any of the proceedings or on account of the failure to observe and comply with any of the conditions, prerequisites, and requirements of any statute or ordinance, the mayor and city council may ~~shall have the power to~~ relevy the special assessment same upon the said lot or lots or lands or parcels of land in the same manner as other special taxes and assessments are levied, without regard to whether the formalities, prerequisites, or conditions prior to equalization have been had or not.

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

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

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

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

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

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

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

17-512 The council or board of trustees may, ~~shall have power~~ by a three-fourths vote of all members of such council or board of trustees, ~~to~~ enact an ordinance creating a paving, graveling, or other improvement district, ~~and to~~ order such work to be done without petition upon any federal or state highways in the city or village or upon a street or route, designated by the mayor and council or board of trustees as a main thoroughfare, that connects to either a federal or state highway or a county road, and shall contract therefor, and shall levy assessments on the lots and parcels of land abutting on or adjacent to such street or alley specially, ~~alley or alleys, especially~~ benefited thereby in such district in proportion to such benefits, to pay the cost of such improvement.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(5) For purposes of this section:

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

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

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

17-913 ~~When whenever~~ the city council of any city of the second class, or the board of trustees of any village, deems ~~shall deem~~ it advisable or necessary to build, reconstruct, purchase, or otherwise acquire a sanitary sewer system or a sanitary or storm water sewer, or sewers or sewage disposal plant, or pumping stations or sewer outlets for any such city or village, constructed or to be constructed in whole or in part inside or outside thereof, it shall declare the advisability and necessity therefor in a proposed resolution, which ~~resolution~~, in the case of pipe sewer construction, shall state the kinds of pipe proposed to be used, and ~~shall include cement concrete pipe and vitrified clay pipe and any other material deemed suitable~~, and shall state the size or sizes and kinds of sewers proposed to be constructed and shall designate the location and terminal points thereof. If it is proposed to construct disposal plants, ~~or~~ pumping stations, ~~or~~ outlet sewers, the resolution shall refer to the plans and specifications thereof which shall have been made and filed before the publication of such resolution by the city engineer of any such city or by the engineer who has been employed by any such city or village for such purpose. If it is proposed to purchase or otherwise acquire a sanitary sewer system or a sanitary or storm water sewer, or sewers or sewage disposal plant, or pumping stations or sewer outlets, the resolution

shall state the price and conditions of the purchase or how the system, sewer, plant, station, or outlet same is being acquired. Such engineer shall also make and file, prior to the publication of such resolution, an estimate of the total cost of the proposed improvement. The proposed resolution shall state the amount of such estimated cost. The city council or board of trustees may shall have power to assess, to the extent of special benefits, the cost of such portions of the said improvements as are local improvements, upon properties found specially especially benefited thereby as a special assessment. ~~The resolution ; and the resolution, hereinabove mentioned,~~ shall state the outer boundaries of the district or districts in which it is proposed to make special assessments.

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

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

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

17-971 ~~If a~~ Whenever the governing body deems it necessary or desirable to make improvements in a water service district, it shall by ordinance create such water service district and, after the passage, approval, and publication of such ordinance, shall publish notice of the creation of such district for two consecutive weeks in a legal newspaper of the city or village. If no legal newspaper is published in the city or village, the notice shall be placed in a legal newspaper of general circulation in the city or village. If a majority of the resident owners of the property directly abutting upon any water main to be constructed within such water service district shall file with the city clerk or the village clerk within twenty days after the first publication of such notice written objections to the creation of such district, such improvement shall not be made as provided in such ordinance, but such ordinance shall be repealed. If such objections are not so filed against the district, the governing body shall immediately cause such work to be done or such improvement to be made, shall contract therefor, and shall levy special assessments on the lots and parcels of land within such district or districts specially benefited in proportion to such benefits in order to pay the cost of such improvement.

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

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

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

18-406 The special assessment tax provided in section 18-405 shall be paid in ten installments. The first installment, or one-tenth of the assessment tax, shall become due and delinquent fifty days after the date of levy, and one-tenth of such assessment tax shall become due and delinquent each year thereafter, counting from the date of levy, for nine years. The special assessment tax shall bear interest at a rate not to exceed the rate of interest specified in section 45-104.01, as such rate may from time to time be adjusted by the Legislature, prior to delinquency, and at the rate specified in section 45-104.01, as such rate may from time to time be adjusted by the Legislature, after delinquency. Prior to the levy of the special assessment tax as provided in section 18-405, such assessment tax shall be equalized in the same manner as provided by law for the equalization of special assessments levied in such cities, such villages, and the city of the metropolitan class within such metropolitan utilities district ~~respectively~~.

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

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

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

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

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

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

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

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

19-2407 Special ~~assessments taxes~~ may be levied by the mayor and city council or chairperson ~~chairman~~ and board of trustees, as the case may be, for the purpose of paying the cost of constructing extension water mains or sanitary service connections, as provided in sections 19-2402 to 19-2407. Such ~~assessments tax~~ shall be levied on the real property lying and being within the utility main district in which such extension mains may be situated to the extent of benefits to such property by reason of such improvement. The benefits to such property shall be determined by the mayor and council, or chairperson ~~chairman~~ and board of trustees, as the case may be, sitting as a board of equalization after notice to property owners, as provided in other cases of special assessment. After the mayor and council, or chairperson ~~chairman~~ and board of trustees, sitting as such board of equalization, shall find such benefits to be equal and uniform, such levy may be made according to the front footage of the lots or real estate within such utility district, or according to such other rule as the board of equalization may adopt for the distribution or adjustment of such cost upon the lots or real estate in such district benefited by such improvement. All such ~~special assessments taxes~~ shall be collected in the same manner as general municipal taxes and shall be subject to the same penalty.

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

19-2418 The mayor and city council or board of trustees shall levy special assessments on the lots and parcels of land abutting on or adjacent to the sidewalk improvements especially benefited thereby in such district in proportion to the benefits, to pay the cost of such improvement. All special assessments shall be a lien on the property on which levied from the date of the levy until paid. ~~The special assessment of the special tax,~~ for the sidewalk improvement, shall be levied at one time and shall become delinquent as follows: One-seventh of the total assessment shall become delinquent in ten days after such levy; one-seventh in one year; one-seventh in two years; one-seventh in three years; one-seventh in four years; one-seventh in five years; and one-seventh in six years. Each of such installments, except the first, shall draw interest at the rate of not exceeding the rate of interest specified

in section 45-104.01, as such rate may from time to time be adjusted by the Legislature, from the time of the levy until the installment becomes delinquent. If the installment becomes same shall become delinquent; and after the same shall become delinquent, interest at the rate specified in section 45-104.01, as such rate may from time to time be adjusted by the Legislature, shall be paid thereon as in the case of other special assessments taxes. All such special assessments shall be made and collected in accordance with the procedure established for paving assessments for the particular city or village.

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

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

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

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

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

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

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

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

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

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

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

31-509 ~~When~~ Whenever the Department of Natural Resources files a report and estimate, the county clerk of such county shall publish a notice once each week for three weeks in a newspaper published in the county seat of each of the counties having land within the sanitary drainage district, which notice shall state the filing of the report and estimate, the boundaries of the district to be benefited, that an election will be held at the office of the county clerk between the hours of 8 a.m. and 6 p.m. on a day named in the notice, and that at the election the question of the formation of a sanitary drainage district to include the area described in the report will be determined. The election shall be held in accordance with sections 31-406 to 31-408, except that no directors shall be elected. If a majority vote for the creation of a district based on acreage represented, the sanitary drainage district shall have jurisdiction to make the improvements recommended by the Department of Natural Resources and to levy a special assessment on ~~assess the special benefits thereof to~~ the lands specialy benefited. If a majority vote against the creation of a district, the work shall not be done.

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

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

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

(2) The board of trustees or the administrator of any district may contract for access to the facilities and use of the services of the library system of one or more neighboring cities or villages and for electricity for street lighting for the public streets and highways within the district and shall have power to provide for building, acquisition, improvement, maintenance, and operation of public parks, playgrounds, and recreational facilities, and, when permitted by section 31-727, for contracting with other sanitary and improvement districts for the building, acquisition, improvement, maintenance, and operation of public parks, playgrounds, and recreational facilities for the joint use of the residents of the contracting districts, and for contracting for any public purpose specifically authorized in this section. Power to construct clubhouses and similar facilities for the giving of private parties within the zoning jurisdiction of any city or village is not included in the powers granted in this section. Any sewer system established shall be approved by the Department of Health and Human Services.

(3) Prior to the installation of any of the improvements or services provided for in this section, the plans or contracts for such improvements or services, other than for public parks, playgrounds, and recreational facilities, whether a district acts separately or jointly with other districts as permitted by section 31-727, shall be approved by the public works department of any municipality when such improvements or any part thereof or services are within the area of the zoning jurisdiction of such municipality. If such improvements or services are without the area of the zoning jurisdiction of any municipality, plans for such improvements shall be approved by the county board of the county in which such improvements are located. Plans and exact costs for public parks, playgrounds, and recreational facilities shall be approved by resolution of the governing body of such municipality or county after a public hearing. Purchases of public parks, playgrounds, and recreational facilities so approved may be completed and shall be valid notwithstanding any interest of any trustee of the district in the transaction. Such approval shall relate to conformity with the master plan and the construction specifications and standards established by such municipality or county. When no master plan and construction specifications and standards have been established, such approval shall not be required. When such improvements are within the area of the zoning jurisdiction of more than one municipality, such approval shall be required only from the most populous municipality, except that when such improvements are furnished to the district by contract with a particular municipality, the necessary approval shall in all cases be given by such municipality. The municipality or county shall be required to approve plans for such improvements and shall enforce compliance with such plans by action in equity.

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

(5) Each sanitary and improvement district shall have the books of account kept by the board of trustees of the district examined and audited by a certified public accountant or a public accountant for the year ending June 30 and shall file a copy of the audit with the office of the Auditor of Public Accounts by December 31 of the same year. Such audits may be waived by the Auditor of Public Accounts upon proper showing by the district that the audit is unnecessary. Such examination and audit shall show (a) the gross income of

the district from all sources for the previous year, (b) the amount spent for access to the facilities and use of the services of the library system of one or more neighboring cities or villages, (c) the amount spent for sewage disposal, (d) the amount expended on water mains, (e) the gross amount of sewage processed in the district, (f) the cost per thousand gallons of processing sewage, (g) the amount expended each year for (i) maintenance and repairs, (ii) new equipment, (iii) new construction work, and (iv) property purchased, (h) a detailed statement of all items of expense, (i) the number of employees, (j) the salaries and fees paid employees, (k) the total amount of taxes levied upon the property within the district, and (l) all other facts necessary to give an accurate and comprehensive view of the cost of carrying on the activities and work of such sanitary and improvement district. The reports of all audits provided for in this section shall be and remain a part of the public records in the office of the Auditor of Public Accounts. The expense of such audits shall be paid out of the funds of the district. The Auditor of Public Accounts shall be given access to all books and papers, contracts, minutes, bonds, and other documents and memoranda of every kind and character of such district and be furnished all additional information possessed by any present or past officer or employee of any such district, or by any other person, that is essential to the making of a comprehensive and correct audit.

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

(7) Whenever the sanitary sewer system or any part thereof of a sanitary and improvement district is directly or indirectly connected to the sewerage system of any city, such city, without enacting an ordinance or adopting any resolution for such purpose, may collect such city's applicable rental or use charge from the users in the sanitary and improvement district and from the owners of the property served within the sanitary and improvement district. The charges of such city shall be charged to each property served by the city sewerage system, shall be a lien upon the property served, and may be collected from the owner or the person, firm, or corporation using the service. If the city's applicable rental or service charge is not paid when due, such sum may be recovered by the municipality in a civil action or it may be assessed against the premises served ~~in the same manner~~ as a special assessment and ~~may be taxes or assessments are~~ assessed by such city and collected and returned in the same manner as other municipal special taxes or assessments are enforced and collected. When any such tax or assessment is levied, it shall be the duty of the city clerk to deliver a certified copy of the ordinance to the county treasurer of the county in which the premises assessed are located and such county treasurer shall collect the assessment ~~same~~ as provided by law and return the assessment ~~same~~ to the city treasurer. Funds of such city raised from such charges shall be used by it in accordance with laws applicable to its sewer service rental or charges. The governing body of any city may make all necessary rules and regulations governing the direct or indirect use of its sewerage system by any user and premises within any sanitary and improvement district and may establish just and equitable rates or charges to be paid to such city for use of any of its disposal plants and sewerage system. The board of trustees ~~may shall have power~~, in connection with the issuance of any warrants or bonds of the district, ~~to~~ agree to make a specified minimum levy on taxable property in the district to pay, or to provide a sinking fund to pay, principal and interest on warrants and bonds of the district for such number of years as the board may establish at the time of making such agreement and ~~may shall also have power to~~ agree to enforce, by foreclosure or otherwise as permitted by applicable laws, the collection of special assessments levied by the district. Such agreements may contain provisions granting to creditors and others the right to enforce and carry out the agreements on behalf of the district and its creditors.

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

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

31-749 After (1) the completion of any such work or purchase, (2) ~~or otherwise~~ acquiring a sewer or water system, or both, or public parks, playgrounds, or recreational facilities, (3) ~~or~~ contracting, as permitted by section 31-727, with other sanitary and improvement districts to acquire public parks, playgrounds, and recreational facilities for the joint use of the residents of the contracting districts, or gas or electric service lines or conduits, or (4) ~~upon~~ completion of the work on (a) a system of sidewalks, public roads, streets, ~~or~~ highways, public waterways, docks, or wharfs, and related appurtenances, or (b) levees for flood protection for the district, the engineer shall file with the clerk of the district a certificate of acceptance,

which acceptance shall be approved by the board of trustees or the administrator by resolution. The board of trustees or administrator shall then require the engineer to make a complete statement of all the costs of any such improvements, a plat of the property in the district, and a schedule of the amount proposed to be assessed against each separate piece of property in such district. ~~The~~ which statement, plat, and schedule shall be filed with the clerk of the district within sixty days after the date of acceptance of: The ~~the~~ work, purchase, or acquisition of ~~otherwise acquiring~~ a sewer or water system, or both; ~~or acceptance of~~ the work on a system of sidewalks, public roads, streets, ~~or~~ highways, ~~or~~ public waterways, docks, ~~or~~ wharfs, ~~and~~ related appurtenances, or dikes and levees for flood protection for the district; ~~or~~ ~~or~~ as permitted by section 31-727, the acquisition of public parks, playgrounds, and recreational facilities whether acquired separately or jointly with other districts. The board of trustees or administrator shall then order the clerk to give notice that such statement, plat, and schedules are on file in his or her office and that all objections thereto, or to prior proceedings on account of errors, irregularities, or inequalities, not made in writing and filed with the clerk of the district within twenty days after the first publication of such notice, shall be deemed to have been waived. Such notice shall be given by publication the same day each week two consecutive weeks in a newspaper of general circulation published in the county where the district was organized and by handbills posted along the line of the work. Such notice shall state the time and place where any objections, filed as provided in this section, shall be considered by the board of trustees or administrator. The cost of such improvements in the district which are within the area of the zoning jurisdiction of any municipality shall be levied as special assessments to the assessed to the full extent of special benefits to the property and ~~to~~ the same extent as the costs of such improvements are assessed in such municipality. The complete statement of costs and the schedule of amounts proposed special assessments to be assessed for such improvements which are within the zoning jurisdiction of such municipality against each separate piece of property in districts located within the zoning jurisdiction of such municipality shall be given to such municipality within seven days after the first publication of notice of statement, plat, and schedules. ~~When~~ ~~that when~~ Provided, ~~then~~ such proposed special assessments schedule and statement need be given only to the most populous municipality. Such municipality shall have the right to be heard, and it shall have the right of appeal from a final determination by the board of trustees or administrator against objections which such city has filed. Notice of the amount proposed special assessments to be assessed for such improvements against each separate piece of property shall be given to each owner of record thereof within five days after the first publication of notice of statement, plat, and schedules and, within five days after the first publication of such notice, a copy thereof, along with statements of costs and schedules of proposed special assessments, shall be given to each person or company who, pursuant to written contract with the district, has acted as underwriter or fiscal agent for the district in connection with the sale or placement of warrants or bonds issued by the district. Each owner shall have the right to be heard, and shall have the right of appeal from the final determination made by the board of trustees or administrator. Any person or any such municipality feeling aggrieved may appeal to the district court by petition within twenty days after such a final determination. The court shall hear and determine such appeal in a summary manner as in a case in equity and without a jury and shall increase or reduce the special assessments as the same may be required to provide that the special assessments shall be to the full extent of special benefits, and to make the apportionment of benefits equitable.

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

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

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

39-1623 After the completion of any improvements, the engineer shall file with the clerk of the district a complete statement of all the costs of such improvement, a plat of the property in the district specialy ~~especially~~ benefited thereby, and a schedule of the amount proposed to be assessed against each separate piece of property as a special assessment. A copy of the plat and a ~~the~~ schedule of the proposed special assessment shall be filed in the office of the county clerk of the county in which the greater portion of the area of the district is located for public inspection. The trustees of the district shall then order the clerk of the district to give notice that the plat and schedule are on file with the county clerk where the plat and schedule ~~same~~ are kept for examination, and that all objections thereto or to prior proceedings on account of errors, irregularities, or inequalities not made in writing and filed with

the clerk of the district within twenty days after first publication of the notice shall be deemed to have been waived. Such notice shall be given by publication, once each week during two consecutive weeks, in a newspaper of general circulation in the district and whenever possible by giving notice in writing by either registered or certified mail to the owner of each separate piece of property against which a special an assessment is proposed. The notice shall state the time and place where objections are to be filed. The time of such hearing shall be determined in the manner stated in section 39-1624. Any objections so filed shall be considered by the trustees of the district.

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

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

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

46-544 (1) If the board of a reclamation district determines in any year that there are certain lands within the district, not included within Classes B, C, and D, which receive special direct benefits from recharging of the ground water reservoirs by water originating from district works, the board shall in such year fix an amount to be levied upon the taxable value of the taxable property as a special assessment which in the opinion of the board will compensate the district for the special direct benefits accruing to such property by reason of recharged ground water reservoirs under such land by water originating from the district works. Such amount shall in no case exceed, together with all other amounts levied made under Class A on such land, the sum of fourteen cents on each one hundred dollars of the taxable value of the land. Such owner of lands specially assessed for special direct benefits shall have notice, hearing, and the right of appeal and shall be governed by section 46-554.

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

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