

LEGISLATURE OF NEBRASKA
ONE HUNDRED SIXTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 68

Introduced by Hansen, M., 26.

Read first time January 10, 2019

Committee: Urban Affairs

1 A BILL FOR AN ACT relating to cities; to amend sections 19-4019, 19-4022,
2 19-4032, 19-4035, and 19-4036, Reissue Revised Statutes of Nebraska,
3 and sections 19-4017, 19-4017.01, 19-4018, 19-4021, 19-4026,
4 19-4027, 19-4028, 19-4029, 19-4029.01, 19-4029.02, 19-4029.03,
5 19-4029.04, 19-4029.05, 19-4030, 19-4031, 19-4033, 19-4034, and
6 19-4037, Revised Statutes Cumulative Supplement, 2018; to change
7 provisions of the Business Improvement District Act as prescribed;
8 to harmonize provisions; and to repeal the original sections.
9 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 19-4017, Revised Statutes Cumulative Supplement,
2 2018, is amended to read:

3 19-4017 Cities of the metropolitan class, primary class, first
4 class, and second class in the state at present have business areas in
5 need of improvement and development, but lack the funds with which to
6 provide and maintain such improvements. The purpose of the Business
7 Improvement District Act is to provide a means by which such cities may
8 raise the necessary funds to be used for the purpose of providing and
9 maintaining the improvements authorized by the act.

10 Sec. 2. Section 19-4017.01, Revised Statutes Cumulative Supplement,
11 2018, is amended to read:

12 19-4017.01 For purposes of the Business Improvement District Act:

13 (1) Assessable unit means front foot, square foot, equivalent front
14 foot, or other unit of assessment established under the proposed method
15 of assessment set forth in the ordinance creating a business improvement
16 district ~~Record owner shall mean the fee owner of real property as shown~~
17 ~~in the records of the register of deeds office in the county in which the~~
18 ~~business area is located. A contract purchaser of real property shall be~~
19 ~~considered the record owner and the only person entitled to petition~~
20 ~~pursuant to section 19-4026 or 19-4029.03 or protest pursuant to section~~
21 ~~19-4027 or 19-4029.04, if the contract is recorded in the register of~~
22 ~~deeds office in the county in which the business area is located;~~

23 (2) Business area means an established area of the city zoned for
24 business, public, or commercial purposes ~~Assessable unit shall mean front~~
25 ~~foot, square foot, equivalent front foot, or other unit of assessment~~
26 ~~established under the proposed method of assessment set forth in the~~
27 ~~ordinance creating a business improvement district;~~

28 (3) Record owner means the fee owner of real property as shown in
29 the records of the register of deeds office in the county in which the
30 business area is located. A contract purchaser of real property shall be
31 considered the record owner and the only person entitled to petition

1 pursuant to section 19-4026 or 19-4029.03 or protest pursuant to section
2 19-4027 or 19-4029.04, if the contract is recorded in the register of
3 deeds office in the county in which the business area is located Space
4 ~~shall mean the square foot space wherein customers, patients, clients, or~~
5 ~~other invitees are received and space from time to time used or available~~
6 ~~for use in connection with a business or profession of a user, excepting~~
7 ~~all space owned or used by political subdivisions; and~~

8 (4) Space means the square foot space wherein customers, patients,
9 clients, or other invitees are received and space from time to time used
10 or available for use in connection with a business or profession of a
11 user, excepting all space owned or used by political subdivisions
12 ~~Business area shall mean an established area of the city zoned for~~
13 ~~business, public, or commercial purposes.~~

14 Sec. 3. Section 19-4018, Revised Statutes Cumulative Supplement,
15 2018, is amended to read:

16 19-4018 Pursuant to the Business Improvement District Act, cities of
17 the metropolitan class, primary class, first class, or second class may
18 impose (1) a special assessment upon the property within a business
19 improvement district in the city or (2) a general business occupation tax
20 on businesses and users of space within a business improvement district.
21 After March 27, 2014, any occupation tax imposed pursuant to this section
22 shall make a reasonable classification of businesses, users of space, or
23 kinds of transactions for purposes of imposing such tax, except that no
24 occupation tax shall be imposed on any transaction which is subject to
25 tax under section 53-160, 66-489, 66-489.02, 66-4,140, 66-4,145,
26 66-4,146, 77-2602, or 77-4008 or which is exempt from tax under section
27 77-2704.24. The proceeds or other available funds may be used for the
28 purposes stated in section 19-4019.

29 Sec. 4. Section 19-4019, Reissue Revised Statutes of Nebraska, is
30 amended to read:

31 19-4019 Any money available under section 19-4018 may be used for

1 any one or more of the following purposes:

2 (1) The acquisition, construction, maintenance, and operation of
3 public offstreet parking facilities for the benefit of the business
4 improvement district area;

5 (2) Improvement of any public place or facility in the business
6 improvement district area, including landscaping, physical improvements
7 for decoration or security purposes, and plantings;

8 (3) Construction or installation of pedestrian shopping malls or
9 plazas, sidewalks or moving sidewalks, parks, meeting and display
10 facilities, bus stop shelters, lighting, benches or other seating
11 furniture, sculptures, trash receptacles, shelters, fountains, skywalks,
12 and pedestrian and vehicular overpasses and underpasses, and any useful
13 or necessary public improvements in the business improvement district
14 area;

15 (4) Leasing, acquiring, constructing, reconstructing, extending,
16 maintaining, or repairing parking lots or parking garages, both above and
17 below ground, or other facilities for the parking of vehicles, including
18 the power to install such facilities in public areas, whether such areas
19 are owned in fee or by easement, in the business improvement district
20 area;

21 (5) Creation and implementation of a plan for improving the general
22 architectural design of public areas in the business improvement
23 district;

24 (6) The development of any public activities and promotion of public
25 events, including the management and promotion and advocacy of retail
26 trade activities or other promotional activities, in the business
27 improvement district area;

28 (7) Maintenance, repair, and reconstruction of any improvements or
29 facilities authorized by the Business Improvement District Act;

30 (8) Any other project or undertaking for the betterment of the
31 public facilities in the business improvement district area, whether the

1 project be capital or noncapital in nature;

2 (9) Enforcement of parking regulations and the provision of security
3 within the business improvement district area; and

4 (10) Employing or contracting for personnel, including
5 administrators for any improvement program under the act, and providing
6 for any service as may be necessary or proper to carry out the purposes
7 of the act.

8 Sec. 5. Section 19-4021, Revised Statutes Cumulative Supplement,
9 2018, is amended to read:

10 19-4021 The mayor, with the approval of the city council, shall
11 appoint a business improvement board consisting of property owners,
12 residents, business operators, or users of space within the business area
13 to be improved. The boundaries of the business area shall be declared by
14 resolution of the city council at or prior to the time of the appointment
15 of the business improvement board. The business improvement board shall
16 make recommendations to the city council for the establishment of a plan
17 or plans for improvements in the business area. If it is found that the
18 improvements to be included in one business area offer benefits that
19 cannot be equitably assessed together under the Business Improvement
20 District Act, more than one business improvement district as part of the
21 same plan for improvements for that business area may be proposed. The
22 business improvement board may make recommendations to the city as to the
23 use of any occupation tax funds collected, and may administer such funds
24 if so directed by the mayor and city council. The business improvement
25 board shall also review and make recommendations to the city regarding
26 changing expansion of the boundaries or changing the functions or
27 provisions of the business improvement district under sections 19-4029.02
28 to 19-4029.05.

29 Sec. 6. Section 19-4022, Reissue Revised Statutes of Nebraska, is
30 amended to read:

31 19-4022 The business improvement board shall consist of five or more

1 members to serve such terms as the city council, by resolution,
2 determines. The mayor, with the approval of the city council, shall fill
3 any vacancy for the term vacated. A board member may serve more than one
4 term. The board shall select from its members a chairperson and a
5 secretary.

6 Sec. 7. Section 19-4026, Revised Statutes Cumulative Supplement,
7 2018, is amended to read:

8 19-4026 In the event that the city council has not acted to call a
9 hearing to create a business improvement district as provided in section
10 19-4029, it shall do so when presented with a petition signed by the
11 record owners of thirty percent of the assessable front footage in a
12 business area or by the users of thirty percent of space in a business
13 area.

14 Sec. 8. Section 19-4027, Revised Statutes Cumulative Supplement,
15 2018, is amended to read:

16 19-4027 Whenever a hearing is held under section 19-4026 or 19-4029,
17 the city council shall:

18 (1) Hear all protests and receive evidence for or against the
19 proposed action;

20 (2) Rule upon all written protests received prior to the close of
21 the hearing, which ruling shall be final; and

22 (3) Continue the hearing from time to time as the city council may
23 deem necessary.

24 If a special assessment is to be used, proceedings shall terminate
25 if written protest is made prior to the close of the hearing by the
26 record owners of over fifty percent of the assessable units in the
27 proposed business improvement district. If an occupation tax is to be
28 used, proceedings shall terminate if protest is made by users of over
29 fifty percent of the space in the proposed business improvement district.

30 Sec. 9. Section 19-4028, Revised Statutes Cumulative Supplement,
31 2018, is amended to read:

1 19-4028 If the city council decides to change the boundaries of the
2 proposed business improvement district or to change the proposed
3 modifications to the boundaries of an existing business improvement
4 district or districts from those recommended by the business improvement
5 board, the hearing shall be continued to a time at least fifteen days
6 after such decision and the notice shall be given as prescribed in
7 section 19-4029.01, showing the boundary amendments. The city council may
8 not change ~~expand~~ the proposed boundaries recommended by the business
9 improvement board without the city council's proposed boundaries being
10 considered by the business improvement board.

11 Sec. 10. Section 19-4029, Revised Statutes Cumulative Supplement,
12 2018, is amended to read:

13 19-4029 Upon receiving ~~a~~ the recommendation from ~~a~~ the business
14 improvement board, the city council may create one or more business
15 improvement districts. The city council, following a hearing, may
16 establish or reject any proposed business improvement district or
17 districts. If the city council decides to establish any business
18 improvement district, it shall adopt an ordinance to that effect. This
19 ordinance shall contain the following information:

20 (1) A statement that notice of hearing was given, including the date
21 or dates on which it was given, in accordance with section 19-4029.01;

22 (2) The time and place the hearing was held concerning the formation
23 of the business improvement ~~such~~ district;

24 (3) A statement that a business improvement district has been
25 established;

26 (4) The purposes of the business improvement district, and the
27 public improvements and facilities to be included in such district;

28 (5) The description of the boundaries of the business improvement
29 ~~such~~ district;

30 (6) A statement that the businesses and users of space in the
31 business improvement district shall be subject to the general business

1 occupation tax or that the real property in the business improvement
2 district will be subject to the special assessment authorized by the
3 Business Improvement District Act;

4 (7) The proposed method of assessment to be imposed within the
5 business improvement district or the initial rate of the occupation tax
6 to be imposed; and

7 (8) Any penalties to be imposed for failure to pay the tax or
8 special assessment.

9 The ordinance shall recite that the method of raising revenue shall
10 be fair and equitable. In the use of a general occupation tax, the tax
11 shall be based primarily on the square footage of the owner's and user's
12 place of business. In the use of a special assessment, the assessment
13 shall be based upon the special benefit to the property within the
14 business improvement district.

15 Sec. 11. Section 19-4029.01, Revised Statutes Cumulative Supplement,
16 2018, is amended to read:

17 19-4029.01 (1) At least ten days prior to the date of any hearing
18 under sections 19-4026, 19-4029, 19-4029.02, and 19-4029.03, notice of
19 such hearing shall be given by:

20 (a) One publication of the notice of hearing in a legal newspaper in
21 or of general circulation in the city;

22 (b) Mailing a copy of the notice of hearing to each owner of taxable
23 property in the proposed, modified, or expanded business improvement
24 district as shown on the latest tax rolls of the county treasurer for
25 such county;

26 (c) Providing a copy of the notice of hearing to any neighborhood
27 association registered pursuant to subsection (2) of this section in the
28 manner requested by such neighborhood association; and

29 (d) If an occupation tax is to be imposed, mailing a copy of the
30 notice of hearing to each user of space in the proposed district.

31 (2) The notice required by subdivision (1)(c) of this section shall

1 be provided to any neighborhood association which is registered pursuant
2 to this subsection and whose area of representation concern is located,
3 in whole or in part, within a one-mile radius of the existing or proposed
4 boundaries of the business improvement district. Each neighborhood
5 association desiring to receive such notice shall register with the city
6 the area of representation concern of such association and provide the
7 name of and contact information for the individual designated ~~who is~~ to
8 receive notice on behalf of such association and the requested manner of
9 service, whether by email or first class or regular, certified, ~~or~~
10 ~~registered~~ mail. The registration shall be in accordance with any rules
11 and regulations adopted and promulgated by the city.

12 (3) Any notice of hearing for any hearing required by section
13 19-4029 shall contain the following information:

14 (a) A description of the boundaries of the proposed business
15 improvement district;

16 (b) The time and place of a hearing to be held by the city council
17 to consider establishment of the business improvement district;

18 (c) The proposed public facilities and improvements to be made or
19 maintained within any business improvement ~~such~~ district; and

20 (d) The proposed or estimated costs for improvements and facilities
21 within the proposed business improvement district and the method by which
22 the revenue shall be raised. If a special assessment is proposed, the
23 notice shall also state the proposed method of assessment.

24 (4) Any notice of hearing for any hearing required by sections
25 19-4029.02 and 19-4029.03 shall contain the following information:

26 (a) A description of the boundaries of the area to be added to or
27 removed from the existing business improvement district and a description
28 of the new boundaries of the modified business improvement district;

29 (b) The time and place of a hearing to be held by the city council
30 to consider establishment of the modified business improvement district;

31 (c) The new public facilities and improvements, if any, to be made

1 or maintained within any business improvement ~~such~~ district; and

2 (d) The proposed or estimated costs for new and existing
3 improvements and facilities within the proposed modified business
4 improvement district and the method by which the revenue shall be raised.
5 If a special assessment is proposed, the notice shall also state the
6 proposed method of assessment.

7 Sec. 12. Section 19-4029.02, Revised Statutes Cumulative Supplement,
8 2018, is amended to read:

9 19-4029.02 Upon receiving a ~~the~~ recommendation to change ~~expand~~ the
10 boundaries or change the functions or provisions of an existing business
11 improvement district from the business improvement board, the city
12 council may change ~~expand~~ the boundaries or change the functions or
13 provisions of one or more business improvement districts by adopting an
14 ordinance to change ~~expand~~ the boundaries or change the functions or
15 provisions of a business improvement district or districts. Prior to
16 adopting the ordinance, a hearing shall be held to consider the
17 ordinance.

18 Sec. 13. Section 19-4029.03, Revised Statutes Cumulative Supplement,
19 2018, is amended to read:

20 19-4029.03 If a ~~In the event that~~ the city council has not acted to
21 call a hearing to change the ~~expand~~ district boundaries or change the
22 functions or provisions of an existing business improvement district as
23 provided in section 19-4029.02, it shall do so when presented with a
24 petition signed (1) by the users of thirty percent of space in a business
25 area proposed to be added to or removed from an existing business
26 improvement district where an occupation tax is imposed, (2) ~~or~~ by the
27 record owners of thirty percent of the assessable front footage in a
28 portion of a business area proposed to be added to or removed from an
29 existing business improvement district, or (3) if the recommendation is
30 to change the functions or provisions of an existing business improvement
31 district, by the record owners of thirty percent of the existing business

1 improvement district.

2 Sec. 14. Section 19-4029.04, Revised Statutes Cumulative Supplement,
3 2018, is amended to read:

4 19-4029.04 Whenever a hearing is held to change the ~~expand~~ district
5 boundaries or change the functions or provisions of an existing business
6 improvement district under section 19-4029.02 or 19-4029.03, the city
7 council shall:

8 (1) Hear all protests and receive evidence for or against the
9 proposed action;

10 (2) Rule upon all written protests received prior to the close of
11 the hearing, which ruling shall be final; and

12 (3) Continue the hearing from time to time as the city council may
13 deem necessary.

14 If a special assessment is to be used, proceedings shall terminate
15 if written protest is made prior to the close of the hearing by the
16 record owners of over fifty percent of the assessable units in the
17 modified business improvement district as proposed. If an occupation tax
18 is to be used, proceedings shall terminate if protest is made by users of
19 over fifty percent of space in the modified business improvement district
20 as proposed.

21 Sec. 15. Section 19-4029.05, Revised Statutes Cumulative Supplement,
22 2018, is amended to read:

23 19-4029.05 (1) The city council, following a hearing under section
24 19-4029.02 or 19-4029.03, may change ~~expand~~ the boundaries or change the
25 functions or provisions of any business improvement district or
26 districts. If the city council decides to change ~~expand~~ the boundaries or
27 change the functions or provisions of any business improvement district
28 or districts, it shall adopt an ordinance to that effect. ~~The~~ This
29 ordinance shall contain the following information:

30 (a) ~~(1)~~ The name of the business improvement district whose
31 boundaries will be altered or otherwise changed ~~expanded~~;

1 **(b) (2)** A statement that notice of hearing was given, including the
2 date or dates on which it was given, in accordance with section
3 19-4029.01;

4 **(c) (3)** The time and place the hearing was held concerning the new
5 boundaries or changed functions or provisions of the business improvement
6 ~~such~~ district;

7 **(d) (4)** The purposes of the boundary change or changed functions or
8 provisions expansion and any new public improvements and facilities to be
9 included in the business improvement ~~such~~ district;

10 **(e) (5)** The description of the new boundaries or changed functions
11 or provisions of the business improvement ~~such~~ district;

12 **(f) (6)** A statement that the businesses and users of space in the
13 modified business improvement district established by the ordinance shall
14 be subject to the general business occupation tax or that the real
15 property in the modified business improvement district will be subject to
16 the special assessment authorized by the Business Improvement District
17 Act;

18 **(g) (7)** The proposed method of assessment to be imposed within the
19 business improvement district or the initial rate of the occupation tax
20 to be imposed; and

21 **(h) (8)** Any penalties to be imposed for failure to pay the tax or
22 special assessment.

23 **(2)** The ordinance shall recite that the method of raising revenue
24 shall be fair and equitable. In the use of a general occupation tax, the
25 tax shall be based primarily on the square footage of the owner's and
26 user's place of business. In the use of a special assessment, the
27 assessment shall be based upon the special benefit to the property within
28 the business improvement district.

29 Sec. 16. Section 19-4030, Revised Statutes Cumulative Supplement,
30 2018, is amended to read:

31 19-4030 A city may levy a special assessment against the real estate

1 located in a business improvement district, to the extent of the special
2 benefit thereto, for the purpose of paying all or any part of the total
3 costs and expenses of performing any authorized work, except maintenance,
4 repair, and reconstruction costs, within the business improvement such
5 district. The amount of each special assessment shall be determined by
6 the city council sitting as a board of equalization. Assessments shall be
7 levied in accordance with the method of assessment proposed in the
8 ordinance creating the business improvement district. If the city council
9 finds that the proposed method of assessment does not provide a fair and
10 equitable method of apportioning costs, then it may assess the costs
11 under such method as the city council finds to be fair and equitable.
12 Notice of a hearing on any special assessments to be levied under the
13 Business Improvement District Act shall be given to the landowners in the
14 business improvement such district by publication of the description of
15 the land, the amount proposed to be assessed, and the general purpose for
16 which such assessment is to be made one time each week for three weeks in
17 a legal ~~daily or weekly~~ newspaper in or of general circulation ~~published~~
18 in the city. The notice shall provide the date, time, and place of
19 hearing to hear any objections or protests by landowners in the business
20 improvement district as to the amount of assessment made against their
21 land. A direct appeal to the district court of the county in which such
22 city is located may be taken from the decision of the city council in the
23 same manner and under like terms and conditions as appeals may be taken
24 from the amount of special assessments levied in street improvement
25 districts in such city as now provided by law. All special assessments
26 levied under the act shall be liens on the property and shall be
27 certified for collection and collected in the same manner as special
28 assessments for improvements and street improvement districts of the city
29 are collected. If any part of a business improvement district overlaps
30 with a riverfront development district in which a special assessment is
31 already being levied pursuant to section 19-5313, the city creating the

1 business improvement district shall not impose the business improvement
2 district's special assessment within the overlapping area.

3 Sec. 17. Section 19-4031, Revised Statutes Cumulative Supplement,
4 2018, is amended to read:

5 19-4031 (1) In addition to or in place of the special assessments
6 authorized by the Business Improvement District Act, a city may levy a
7 general business occupation tax upon the businesses and users of space
8 within a business improvement district established for acquiring,
9 constructing, maintaining, or operating public offstreet parking
10 facilities and providing in connection therewith other public
11 improvements and facilities authorized by the Business Improvement
12 District Act, for the purpose of paying all or any part of the total cost
13 and expenses of any authorized improvement or facility within the
14 business improvement ~~such~~ district. Notice of a hearing on any such tax
15 levied under the Business Improvement District Act shall be given to the
16 businesses and users of space of the business improvement ~~such~~ districts,
17 and appeals may be taken, all in the manner provided in section 19-4030.

18 (2) After March 27, 2014, any occupation tax imposed pursuant to
19 this section shall make a reasonable classification of businesses, users
20 of space, or kinds of transactions for purposes of imposing such tax,
21 except that no occupation tax shall be imposed on any transaction which
22 is subject to tax under section 53-160, 66-489, 66-489.02, 66-4,140,
23 66-4,145, 66-4,146, 77-2602, or 77-4008 or which is exempt from tax under
24 section 77-2704.24. The collection of a tax imposed pursuant to this
25 section shall be made and enforced in such a manner as the city council
26 shall by ordinance determine to produce the required revenue. The city
27 council may provide that failure to pay the tax imposed pursuant to this
28 section shall constitute a violation of the ordinance and subject the
29 violator to a fine or other punishment as provided by ordinance.

30 (3) If any part of a business improvement district overlaps with a
31 riverfront development district in which a general business occupation

1 tax is already being levied pursuant to section 19-5312, the city
2 creating the business improvement district shall not impose the business
3 improvement district's occupation tax within the overlapping area.

4 Sec. 18. Section 19-4032, Reissue Revised Statutes of Nebraska, is
5 amended to read:

6 19-4032 If, subsequent to the levy of taxes or assessments under the
7 Business Improvement District Act, the use of any parcel of land shall
8 change so that, had the new use existed at the time of making such levy,
9 the assessment or levy on such parcel would have been higher than the
10 levy or assessment actually made, an additional assessment or levy may be
11 made on such parcel by the city council taking into consideration the new
12 and changed use of the property. Reassessments or changes in the rate of
13 levy of assessments or taxes may be made by the city council after notice
14 and hearing as provided in section 19-4030. The city council shall adopt
15 a resolution of intention to change the rate of levy at least fifteen
16 days prior to the hearing required for changes. This resolution shall
17 specify the proposed change and shall give the time and place of the
18 hearing.

19 Sec. 19. Section 19-4033, Revised Statutes Cumulative Supplement,
20 2018, is amended to read:

21 19-4033 The total amount of special assessments or general business
22 occupation taxes levied under the Business Improvement District Act shall
23 not exceed the total costs and expenses of performing the authorized
24 work. The levy of any additional assessment or tax shall not reduce or
25 affect in any manner the assessments previously levied. The assessments
26 or taxes levied must be for the purposes specified in the ordinances and
27 the proceeds shall not be used for any other purpose.

28 Sec. 20. Section 19-4034, Revised Statutes Cumulative Supplement,
29 2018, is amended to read:

30 19-4034 A city may levy a general business occupation tax, or a
31 special assessment against the real estate located in a business

1 improvement district to the extent of special benefit to such real
2 estate, for the purpose of paying all or any part of the cost of
3 maintenance, repair, and reconstruction, including utility costs of any
4 improvement or facility in the business improvement district. Districts
5 created for taxation or assessment of maintenance, repair, and
6 reconstruction costs, including utility costs of improvements or
7 facilities which are authorized by the Business Improvement District Act,
8 but which were not acquired or constructed pursuant to the act, may be
9 taxed or assessed as provided in the act. Any occupation tax levied under
10 this section shall be limited to those improvements and facilities
11 authorized by section 19-4030. After March 27, 2014, any occupation tax
12 imposed pursuant to this section shall make a reasonable classification
13 of businesses, users of space, or kinds of transactions for purposes of
14 imposing such tax, except that no occupation tax shall be imposed on any
15 transaction which is subject to tax under section 53-160, 66-489,
16 66-489.02, 66-4,140, 66-4,145, 66-4,146, 77-2602, or 77-4008 or which is
17 exempt from tax under section 77-2704.24. The city council may levy such
18 taxes or assessments under either of the following methods:

19 (1) The city council, sitting as a board of equalization, may, not
20 more frequently than annually, determine the costs of maintenance or
21 repair, and reconstruction, of a facility. Such costs shall be either
22 assessed to the real estate located in the business improvement such
23 district in accordance with the proposed method of assessment, or taxed
24 against the businesses and users of space in the business improvement
25 district, whichever may be applicable as determined by the ordinance
26 creating the business improvement district. However, if the city council
27 finds that the method of assessment proposed in the ordinance creating
28 the business improvement district does not provide a fair and equitable
29 method of apportioning such costs, then it may assess the costs under
30 such method as the city council finds to be fair and equitable. At the
31 hearing on such taxes or assessments, objections may be made to the total

1 cost and the proposed allocation of such costs among the parcels of real
2 estate or businesses in the business improvement ~~such~~ district; or

3 (2) After notice is given to the owners or businesses as provided in
4 section 19-4030 the city council may establish and may change from time
5 to time, the percentage of such costs for maintenance, repair, and
6 reconstruction which each parcel of real estate or each business or user
7 of space in any business improvement district shall pay. The city council
8 shall annually determine the total amount of such costs for each period
9 since costs were last taxed or assessed, and shall, after a hearing, tax
10 or assess such costs to the real estate in the business improvement
11 district in accordance with the percentages previously established at
12 such hearing. Notice of such hearing shall be given as provided in
13 section 19-4030 and shall state the total costs and percentage to be
14 taxed or assessed to each parcel of real estate. Unless objections are
15 filed with the city clerk at least five days before the hearing, all
16 objections to the amount of total costs and the assessment percentages
17 should be deemed to have been waived and the assessments shall be levied
18 as stated in such notice except that the city council may reduce any
19 assessment percentage.

20 Sec. 21. Section 19-4035, Reissue Revised Statutes of Nebraska, is
21 amended to read:

22 19-4035 The city council may dissolve ~~disestablish~~ a business
23 improvement district by ordinance after a hearing before the city
24 council. The city council shall adopt a resolution of intention to
25 dissolve ~~disestablish~~ the business improvement district area at least
26 fifteen days prior to the hearing required by this section. The
27 resolution shall give the time and place of the hearing.

28 Sec. 22. Section 19-4036, Reissue Revised Statutes of Nebraska, is
29 amended to read:

30 19-4036 Upon dissolution ~~disestablishment~~ of a business improvement
31 district, any proceeds of any general business occupation ~~the tax or~~

1 ~~special~~ the assessment, or assets acquired with such proceeds, shall be
2 subject to disposition as the city council shall determine.

3 Sec. 23. Section 19-4037, Revised Statutes Cumulative Supplement,
4 2018, is amended to read:

5 19-4037 ~~Any~~ The city which has established one or more business
6 improvement districts is authorized to receive, administer, and disburse
7 donated funds or grants of federal or state funds for the purposes of and
8 in the manner authorized by the Business Improvement District Act.

9 Sec. 24. Original sections 19-4019, 19-4022, 19-4032, 19-4035, and
10 19-4036, Reissue Revised Statutes of Nebraska, and sections 19-4017,
11 19-4017.01, 19-4018, 19-4021, 19-4026, 19-4027, 19-4028, 19-4029,
12 19-4029.01, 19-4029.02, 19-4029.03, 19-4029.04, 19-4029.05, 19-4030,
13 19-4031, 19-4033, 19-4034, and 19-4037, Revised Statutes Cumulative
14 Supplement, 2018, are repealed.