

## LEGISLATIVE BILL 167

Approved by the Governor February 17, 1987

Introduced by Ashford, 6; Hall, 7; Lynch, 13

AN ACT relating to cities of the metropolitan class; to amend section 14-547, Reissue Revised Statutes of Nebraska, 1943; to provide for a referee to hear protests prior to the levy of special assessments by the city council; to harmonize provisions; and to repeal the original section.

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

Section 1. That section 14-547, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

14-547. In all cases ~~where~~ when special assessments are authorized by this act, except as otherwise provided, before any special tax or assessment is levied, it shall be the duty of the city council to sit as a board of equalization for one or more days each month as the city council shall elect. The council shall by rule provide for the day or days on which such meetings shall be held and for the opening and closing hours of such meetings. Notice of the date, time, and place of such meeting or meetings shall be published in the official newspaper for at least three days, the first publication to be at least seven days prior to the first session of the board. A majority of all members elected to the council shall constitute a quorum for the transaction of any business properly brought before them, but a less number may adjourn from time to time and compel the attendance of absent members. The proceedings of such board shall not be invalidated by the absence of a quorum during the advertised hours of sitting but the city clerk or some member of the board shall be present to receive complaints and applications and to give information. ~~No~~ ~~7~~ ~~PROVIDED~~, ~~no~~ final action shall be taken by the board except by a quorum in open session. When sitting as a board of equalization, the council may adopt such reasonable rules as to the manner of presenting complaints and applying for remedy and relief as shall seem just.

The council may appoint one or more suitable persons to act as a referee. The council may direct that any protest filed shall be heard in the first

instance by the referee in the manner provided for the hearing of protests by the board of equalization. Upon the conclusion of the hearing in each case, the referee shall transmit to the board of equalization all papers relating to the case, together with his or her findings and recommendations in writing. The board of equalization, after considering all papers relating to the protest and the findings and recommendations of the referee, may make the order recommended by the referee or any other order in the judgment of the board of equalization required by the findings of the referee, may hear additional testimony, or may set aside such findings and hear the protest anew. If a referee is not appointed, the ~~At any such session the said~~ board shall hear and determine all such complaints, and shall equalize and correct such assessments, ~~and after all corrections~~ After final deliberation and after all corrections and equalization of assessments have been made, the council may levy such special assessments by ordinance at a regular meeting thereafter. The ordinance levying a special assessment shall be final and binding as the final order or judgment of a court of general jurisdiction. After the passage of such ordinance no court shall entertain any action for relief against such special assessment, except upon appeal from such final order, which remedy shall be deemed exclusive.

Sec. 2. That original section 14-547, Reissue Revised Statutes of Nebraska, 1943, is repealed.