

LEGISLATURE OF NEBRASKA

ONE HUNDRED FIRST LEGISLATURE

SECOND SESSION

**LEGISLATIVE BILL 848**

FINAL READING

Introduced by Cornett, 45.

Read first time January 11, 2010

Committee: Urban Affairs

A BILL

1 FOR AN ACT relating to cities of the first class; to amend section  
2 16-707, Reissue Revised Statutes of Nebraska; to change  
3 provisions relating to board of equalization meetings;  
4 and to repeal the original section.  
5 Be it enacted by the people of the State of Nebraska,

1           Section 1. Section 16-707, Reissue Revised Statutes of  
2 Nebraska, is amended to read:

3           16-707 The mayor and council shall meet as a board of  
4 equalization ~~on the first Monday in June of each year and at~~  
5 such ~~other~~ times as they shall determine to be necessary, giving  
6 notice of any such sitting at least ten days prior thereto by  
7 publication in a newspaper having general circulation in the city.  
8 When so assembled they shall have power to equalize all special  
9 assessments, not herein otherwise provided for, and to supply any  
10 omissions in the same; and at such meeting the assessments shall  
11 be finally levied by them. A majority of all the members elected  
12 to the council shall constitute a quorum for the transaction of  
13 any business properly brought before them, but a less number may  
14 adjourn from time to time and compel the attendance of absent  
15 members. When sitting as a board of equalization on special taxes,  
16 the council may adopt such reasonable rules as to the manner of  
17 presenting complaints and applying for remedies and relief as shall  
18 seem just. It shall not invalidate or prejudice the proceedings  
19 of the board that a majority of the members thereof do not, after  
20 organization by a majority, continue present during the advertised  
21 hours of sitting, ~~provided~~ so long as the city clerk or some  
22 member of the board shall be present to receive complaints and  
23 applications, and give information. ~~No~~ Provided, ~~no~~ final action  
24 shall be taken by the board except by a majority of all the  
25 members elected to the city council comprising the same, and in

1 open session. All the special taxes herein authorized shall be  
2 levied and assessed on all lots, parts of lots, lands, and real  
3 estate to the extent of the special benefit to such lots, parts  
4 of lots, lands, and real estate, by reason of such improvement,  
5 such benefits to be determined by the council sitting as a board  
6 of equalization, or as otherwise herein provided, after publication  
7 and notice to property owners herein provided. In cases where the  
8 council sitting as a board of equalization shall find such benefits  
9 to be equal and uniform, such assessments may be according to  
10 the feet frontage and may be prorated and scaled back from the  
11 line of such improvement according to such rules as the board  
12 of equalization may consider fair and equitable; and all such  
13 assessments and findings of benefits shall not be subject to review  
14 in any equitable or legal action except for fraud, injustice, or  
15 mistake.

16           Sec. 2. Original section 16-707, Reissue Revised Statutes  
17 of Nebraska, is repealed.