

LEGISLATURE OF NEBRASKA

ONE HUNDRED SECOND LEGISLATURE

FIRST SESSION

LEGISLATIVE BILL 309

Final Reading

Introduced by Urban Affairs Committee: McGill, 26, Chairperson;
Coash, 27; Cook, 13; Krist, 10; Schumacher, 22; Smith,
14.

Read first time January 12, 2011

Committee: Urban Affairs

A BILL

- 1 FOR AN ACT relating to municipalities; to provide for reapportionment
- 2 of special assessments as prescribed; and to declare an
- 3 emergency.
- 4 Be it enacted by the people of the State of Nebraska,

1 Section 1. (1) Whenever a tract of land against which a
2 special assessment has been levied is divided or subdivided by any
3 platting, replatting, or other form of division creating separate
4 lots or tracts, the governing body of any city of the first class,
5 city of the second class, or village which has levied such special
6 assessments may (a) on application of the owner of any part of the
7 tract or (b) on its own motion, determine the apportionment of such
8 special assessment remaining unpaid among the various lots and
9 parcels in the tract resulting from the division or subdivision. Any
10 such reapportionment shall be on such fair and equitable terms as the
11 governing body shall determine after notice and hearing on the
12 reapportionment. No reapportionment of a special assessment shall be
13 done on a tract of land if a tax sale certificate has been issued for
14 such tract or if the special assessment being reapportioned is
15 delinquent.

16 (2) Notice of hearing on the reapportionment shall be
17 given by publication one time in a newspaper published or of general
18 circulation in the city or village not less than ten days prior to
19 the hearing. Notice of the hearing shall be sent by mail to the
20 owners of record title of each lot or parcel affected by any proposed
21 or determined reapportionment in the same manner as is required under
22 section 25-520.01.

23 (3) In making the determination as to reapportionment,
24 the governing body shall take into consideration its own requirements
25 as to security for payment of the amounts owing and may, if

1 determined appropriate, allocate based upon either front footage or
2 square footage or other such method or reapportionment as may be
3 determined appropriate based upon the facts and circumstances. No
4 such reapportionment shall result in a reduction or remittance of the
5 total amount originally assessed and then remaining outstanding and
6 unpaid. Notice of the reapportionment when determined shall be sent
7 by mail to the owners of record title of each lot or parcel affected
8 by the reapportionment.

9 (4) Any notice required under this section may be waived
10 in writing by any owner of any lot or parcel affected by any
11 reapportionment.

12 (5) Any owner of real property who feels aggrieved by the
13 reapportionment of any special assessment under this section may
14 appeal such reapportionment in the same manner as applies for appeals
15 from special assessments under sections 19-2422 to 19-2425, but only
16 matters related to such reapportionment shall be considered upon any
17 such appeal.

18 (6) The governing body shall file notice of any
19 reapportionment of a special assessment with the county treasurer of
20 the county where the lot or parcel is located.

21 Sec. 2. Since an emergency exists, this act takes effect
22 when passed and approved according to law.