

LEGISLATURE OF NEBRASKA
ONE HUNDRED SIXTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 1021

Introduced by Groene, 42.

Read first time January 15, 2020

Committee: Urban Affairs

1 A BILL FOR AN ACT relating to cities and villages; to amend sections
2 18-2108, 18-2110, 18-2111, 18-2112, 18-2114, 18-2117, and
3 77-1704.01, Reissue Revised Statutes of Nebraska, sections 18-2109,
4 18-2113, 18-2115, 18-2116, 18-2117.01, and 18-2147, Revised Statutes
5 Cumulative Supplement, 2018, and section 18-2101, Revised Statutes
6 Supplement, 2019; to provide for an expedited review of certain
7 redevelopment plans under the Community Development Law; to exempt
8 such redevelopment plans from certain requirements; to harmonize
9 provisions; and to repeal the original sections.
10 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 18-2101, Revised Statutes Supplement, 2019, is
2 amended to read:

3 18-2101 Sections 18-2101 to 18-2154 and section 11 of this act shall
4 be known and may be cited as the Community Development Law.

5 Sec. 2. Section 18-2108, Reissue Revised Statutes of Nebraska, is
6 amended to read:

7 18-2108 An authority shall not acquire real property for a
8 redevelopment project unless the governing body of the city in which the
9 redevelopment project area is located has approved the redevelopment
10 plan, as prescribed in section 18-2116 or section 11 of this act.

11 Sec. 3. Section 18-2109, Revised Statutes Cumulative Supplement,
12 2018, is amended to read:

13 18-2109 (1) ~~A An authority shall not prepare a~~ redevelopment plan
14 for a redevelopment project area shall not be prepared unless the
15 governing body of the city in which such area is located has, by
16 resolution adopted after the public hearings required under this section,
17 declared such area to be a substandard and blighted area in need of
18 redevelopment.

19 (2) Prior to making such declaration, the governing body of the city
20 shall conduct or cause to be conducted a study or an analysis on whether
21 the area is substandard and blighted and shall submit the question of
22 whether such area is substandard and blighted to the planning commission
23 or board of the city for its review and recommendation. The planning
24 commission or board shall hold a public hearing on the question after
25 giving notice of the hearing as provided in section 18-2115.01. Such
26 notice shall include a map of sufficient size to show the area to be
27 declared substandard and blighted or information on where to find such
28 map and shall provide information on where to find copies of the
29 substandard and blighted study or analysis conducted pursuant to this
30 subsection. The planning commission or board shall submit its written
31 recommendations to the governing body of the city within thirty days

1 after the public hearing.

2 (3) Upon receipt of the recommendations of the planning commission
3 or board, or if no recommendations are received within thirty days after
4 the public hearing required under subsection (2) of this section, the
5 governing body shall hold a public hearing on the question of whether the
6 area is substandard and blighted after giving notice of the hearing as
7 provided in section 18-2115.01. Such notice shall include a map of
8 sufficient size to show the area to be declared substandard and blighted
9 or information on where to find such map and shall provide information on
10 where to find copies of the substandard and blighted study or analysis
11 conducted pursuant to subsection (2) of this section. At the public
12 hearing, all interested parties shall be afforded a reasonable
13 opportunity to express their views respecting the proposed declaration.
14 After such hearing, the governing body of the city may make its
15 declaration.

16 (4) Copies of each substandard and blighted study or analysis
17 conducted pursuant to subsection (2) of this section shall be posted on
18 the city's public web site or made available for public inspection at a
19 location designated by the city.

20 Sec. 4. Section 18-2110, Reissue Revised Statutes of Nebraska, is
21 amended to read:

22 18-2110 A ~~An authority shall not recommend a redevelopment plan~~
23 shall not be submitted or recommended to the governing body of the city
24 in which the redevelopment project area is located until a general plan
25 for the development of the city has been prepared.

26 Sec. 5. Section 18-2111, Reissue Revised Statutes of Nebraska, is
27 amended to read:

28 18-2111 (1) The authority may itself prepare or cause to be
29 prepared a redevelopment plan or any person or agency, public or private,
30 may submit such a plan to an authority. A redevelopment plan shall be
31 sufficiently complete to indicate its relationship to definite local

1 objectives as to appropriate land uses, improved traffic, public
2 transportation, public utilities, recreational and community facilities
3 and other public improvements, and the proposed land uses and building
4 requirements in the redevelopment project area, and shall include without
5 being limited to: (a) ~~(1)~~ The boundaries of the redevelopment project
6 area, with a map showing the existing uses and condition of the real
7 property therein; (b) ~~(2)~~ a land-use plan showing proposed uses of the
8 area; (c) ~~(3)~~ information showing the standards of population densities,
9 land coverage, and building intensities in the area after redevelopment;
10 (d) ~~(4)~~ a statement of the proposed changes, if any, in zoning ordinances
11 or maps, street layouts, street levels or grades, or building codes and
12 ordinances; (e) ~~(5)~~ a site plan of the area; and (f) ~~(6)~~ a statement as
13 to the kind and number of additional public facilities or utilities which
14 will be required to support the new land uses in the area after
15 redevelopment. Any redevelopment plan may include a proposal for the
16 designation of an enhanced employment area.

17 (2) This section shall not apply to a redevelopment plan that
18 receives an expedited review under section 11 of this act.

19 Sec. 6. Section 18-2112, Reissue Revised Statutes of Nebraska, is
20 amended to read:

21 18-2112 (1) Prior to recommending a redevelopment plan to the
22 governing body for approval, an authority shall submit such plan to the
23 planning commission or board of the city in which the redevelopment
24 project area is located for review and recommendations as to its
25 conformity with the general plan for the development of the city as a
26 whole. The planning commission or board shall submit its written
27 recommendations with respect to the proposed redevelopment plan to the
28 authority within thirty days after receipt of the plan for review. Upon
29 receipt of the recommendations of the planning commission or board or, if
30 no recommendations are received within such thirty days, then without
31 such recommendations, an authority may recommend the redevelopment plan

1 to the governing body of the city for approval.

2 (2) This section shall not apply to a redevelopment plan that
3 receives an expedited review under section 11 of this act.

4 Sec. 7. Section 18-2113, Revised Statutes Cumulative Supplement,
5 2018, is amended to read:

6 18-2113 (1) Prior to recommending a redevelopment plan to the
7 governing body for approval, an authority shall consider whether the
8 proposed land uses and building requirements in the redevelopment project
9 area are designed with the general purpose of accomplishing, in
10 conformance with the general plan, a coordinated, adjusted, and
11 harmonious development of the city and its environs which will, in
12 accordance with present and future needs, promote health, safety, morals,
13 order, convenience, prosperity, and the general welfare, as well as
14 efficiency and economy in the process of development, including, among
15 other things, adequate provision for traffic, vehicular parking, the
16 promotion of safety from fire, panic, and other dangers, adequate
17 provision for light and air, the promotion of the healthful and
18 convenient distribution of population, the provision of adequate
19 transportation, water, sewerage, and other public utilities, schools,
20 parks, recreational and community facilities, and other public
21 requirements, the promotion of sound design and arrangement, the wise and
22 efficient expenditure of public funds, and the prevention of the
23 recurrence of insanitary or unsafe dwelling accommodations or conditions
24 of blight.

25 (2) The authority shall conduct a cost-benefit analysis for each
26 redevelopment project whose redevelopment plan includes the division of
27 taxes as provided in section 18-2147. In conducting the cost-benefit
28 analysis, the authority shall use a cost-benefit model developed for use
29 by local projects. Any cost-benefit model used by the authority shall
30 consider and analyze the following factors:

31 (a) Tax shifts resulting from the division of taxes as provided in

1 section 18-2147;

2 (b) Public infrastructure and community public service needs impacts
3 and local tax impacts arising from the approval of the redevelopment
4 project;

5 (c) Impacts on employers and employees of firms locating or
6 expanding within the boundaries of the area of the redevelopment project;

7 (d) Impacts on other employers and employees within the city or
8 village and the immediate area that are located outside of the boundaries
9 of the area of the redevelopment project;

10 (e) Impacts on the student populations of school districts within
11 the city or village; and

12 (f) Any other impacts determined by the authority to be relevant to
13 the consideration of costs and benefits arising from the redevelopment
14 project.

15 (3) Copies of each cost-benefit analysis conducted pursuant to
16 subsection (2) of this section shall be posted on the city's public web
17 site or made available for public inspection at a location designated by
18 the city.

19 (4) This section shall not apply to a redevelopment plan that
20 receives an expedited review under section 11 of this act.

21 Sec. 8. Section 18-2114, Reissue Revised Statutes of Nebraska, is
22 amended to read:

23 18-2114 (1) The recommendation of a redevelopment plan by an
24 authority to the governing body shall be accompanied by the
25 recommendations, if any, of the planning commission or board concerning
26 the redevelopment plan; a statement of the proposed method and estimated
27 cost of the acquisition and preparation for redevelopment of the
28 redevelopment project area and the estimated proceeds or revenue from its
29 disposal to redevelopers; a statement of the proposed method of financing
30 the redevelopment project; and a statement of a feasible method proposed
31 for the relocation of families to be displaced from the redevelopment

1 project area.

2 (2) This section shall not apply to a redevelopment plan that
3 receives an expedited review under section 11 of this act.

4 Sec. 9. Section 18-2115, Revised Statutes Cumulative Supplement,
5 2018, is amended to read:

6 18-2115 (1) The planning commission or board of the city shall hold
7 a public hearing on any redevelopment plan or substantial modification
8 thereof after giving notice of the hearing as provided in section
9 18-2115.01. Such notice shall specifically identify the area to be
10 redeveloped under the plan, shall include a map of sufficient size to
11 show the area to be redeveloped or information on where to find such map,
12 and shall provide information on where to find copies of any cost-benefit
13 analysis conducted pursuant to section 18-2113.

14 (2) After the hearing required under subsection (1) of this section,
15 the governing body of the city shall hold a public hearing on any
16 redevelopment plan or substantial modification thereof after giving
17 notice of the hearing as provided in section 18-2115.01. Such notice
18 shall specifically identify the area to be redeveloped under the plan,
19 shall include a map of sufficient size to show the area to be redeveloped
20 or information on where to find such map, and shall provide information
21 on where to find copies of any cost-benefit analysis conducted pursuant
22 to section 18-2113. At the public hearing, all interested parties shall
23 be afforded a reasonable opportunity to express their views respecting
24 the proposed redevelopment plan.

25 (3) This section shall not apply to a redevelopment plan that
26 receives an expedited review under section 11 of this act.

27 Sec. 10. Section 18-2116, Revised Statutes Cumulative Supplement,
28 2018, is amended to read:

29 18-2116 (1) Following the public hearings required under section
30 18-2115, the governing body may approve a redevelopment plan if (a) it
31 finds and documents in writing that the plan is feasible and in

1 conformity with the general plan for the development of the city as a
2 whole and the plan is in conformity with the legislative declarations and
3 determinations set forth in the Community Development Law and (b) it
4 finds and documents in writing that, if the plan uses funds authorized in
5 section 18-2147, (i) the redevelopment project in the plan would not be
6 economically feasible without the use of tax-increment financing, (ii)
7 the redevelopment project would not occur in the community redevelopment
8 area without the use of tax-increment financing, and (iii) the costs and
9 benefits of the redevelopment project, including costs and benefits to
10 other affected political subdivisions, the economy of the community, and
11 the demand for public and private services, have been analyzed by the
12 governing body and have been found to be in the long-term best interest
13 of the community impacted by the redevelopment project.

14 (2) In connection with the approval of any redevelopment plan which
15 includes the designation of an enhanced employment area, the governing
16 body may approve the redevelopment plan if it determines that any new
17 investment within such enhanced employment area will result in at least
18 (a) two new employees and new investment of one hundred twenty-five
19 thousand dollars in counties with fewer than fifteen thousand
20 inhabitants, (b) five new employees and new investment of two hundred
21 fifty thousand dollars in counties with at least fifteen thousand
22 inhabitants but fewer than twenty-five thousand inhabitants, (c) ten new
23 employees and new investment of five hundred thousand dollars in counties
24 with at least twenty-five thousand inhabitants but fewer than fifty
25 thousand inhabitants, (d) fifteen new employees and new investment of one
26 million dollars in counties with at least fifty thousand inhabitants but
27 fewer than one hundred thousand inhabitants, (e) twenty new employees and
28 new investment of one million five hundred thousand dollars in counties
29 with at least one hundred thousand inhabitants but fewer than two hundred
30 thousand inhabitants, (f) twenty-five new employees and new investment of
31 two million dollars in counties with at least two hundred thousand

1 inhabitants but fewer than four hundred thousand inhabitants, or (g)
2 thirty new employees and new investment of three million dollars in
3 counties with at least four hundred thousand inhabitants. Any business
4 that has one hundred thirty-five thousand square feet or more and annual
5 gross sales of ten million dollars or more shall provide an employer-
6 provided health benefit of at least three thousand dollars annually to
7 all new employees who are working thirty hours per week or more on
8 average and have been employed at least six months. In making such
9 determination, the governing body may rely upon written undertakings
10 provided by any redeveloper in connection with application for approval
11 of the redevelopment plan.

12 (3) This section shall not apply to a redevelopment plan that
13 receives an expedited review under section 11 of this act.

14 Sec. 11. (1) A redevelopment plan that meets the requirements of
15 subsection (2) of this section shall receive an expedited review and
16 shall be exempt from the requirements of sections 18-2111 to 18-2115 and
17 18-2116.

18 (2) A redevelopment plan is eligible for expedited review if:

19 (a) The redevelopment plan includes only one redevelopment project;

20 (b) The redevelopment project involves the repair, rehabilitation,
21 or replacement of an existing structure located within a substandard and
22 blighted area;

23 (c) The redevelopment project is located (i) in a county with a
24 population of less than one hundred thousand inhabitants or (ii) in an
25 area that has been declared an extremely blighted area under section
26 18-2101.02;

27 (d) The existing structure is at least fifty years old; and

28 (e) The redevelopment project dollar amount is no more than:

29 (i) Two hundred fifty thousand dollars for a redevelopment project
30 involving a single-family residential structure;

31 (ii) One million dollars for a redevelopment project involving a

1 multi-family residential structure or commercial structure; or

2 (iii) Ten million dollars for a redevelopment project involving the
3 revitalization of a structure included in the National Register of
4 Historic Places.

5 (3) The expedited review shall consist of the following steps:

6 (a) A redeveloper shall prepare the redevelopment plan using a
7 standard form developed by the Department of Economic Development. The
8 form shall include (i) the existing uses and condition of the property
9 within the redevelopment project area, (ii) the proposed uses of the
10 property within the redevelopment project area, (iii) the current age of
11 the existing structure, (iv) the current assessed value of the property
12 within the redevelopment project area, (v) the increase in the assessed
13 value of the property within the redevelopment project area that is
14 estimated to occur as a result of the redevelopment project, and (vi) an
15 indication of whether the redevelopment project will be financed in whole
16 or in part through the division of taxes as provided in section 18-2147;

17 (b) The redeveloper shall submit the redevelopment plan directly to
18 the governing body along with any building permit necessary to complete
19 the redevelopment project and an application fee in an amount set by the
20 governing body, not to exceed fifty dollars; and

21 (c) The governing body shall then approve the redevelopment plan if
22 the requirements of subsection (2) of this section are met.

23 (4) Each city may select the appropriate employee or department to
24 conduct expedited reviews pursuant to this section.

25 (5) If an approved redevelopment project is financed in whole or in
26 part through the division of taxes as provided in section 18-2147, the
27 portion of taxes mentioned in subdivision (1)(b) of section 18-2147 shall
28 not be disbursed until the county assessor determines that the
29 redevelopment project is complete. Projects must be completed within two
30 years after receiving approval under this section. If a county assessor
31 determines that a project is complete, he or she shall certify:

1 (a) That improvements have been made and completed;

2 (b) That a valuation increase has occurred;

3 (c) The amount of the valuation increase; and

4 (d) That the valuation increase was due to the improvements made.

5 (6) Once the county assessor has certified that the redevelopment
6 project is complete, the portion of the taxes mentioned in subdivision
7 (1)(b) of section 18-2147 shall be paid directly to the property owner by
8 the governing body.

9 (7) On or before December 1 of each year, each city which has
10 approved one or more redevelopment plans under this section shall provide
11 a report to the Property Tax Administrator which includes the following
12 information:

13 (a) The total number of redevelopment projects approved under this
14 section each calendar year;

15 (b) For those projects that are financed in whole or in part through
16 the division of taxes as provided in section 18-2147, the total
17 redevelopment project valuation for all such projects and the total
18 amount of property taxes collected on such valuation; and

19 (c) The total number of completed redevelopment projects for which
20 payments have been made pursuant to subsection (6) of this section.

21 (8) For purposes of this section, redevelopment project dollar
22 amount means the estimated assessed value for the redevelopment project
23 upon completion of the project minus the assessed value for the
24 redevelopment project prior to commencement of the project.

25 Sec. 12. Section 18-2117, Reissue Revised Statutes of Nebraska, is
26 amended to read:

27 18-2117 A redevelopment plan which has not been approved by the
28 governing body when submitted by a redeveloper under section 11 of this
29 act or when recommended by the authority may again be submitted or
30 recommended to the governing body ~~it~~ with any modifications deemed
31 advisable. A redevelopment plan may be modified at any time by the

1 authority, except ~~;~~ ~~Provided~~, that if modified after the lease or sale of
2 real property in the redevelopment project area, the modification must be
3 consented to by the redeveloper or redevelopers of such real property or
4 his or her successor, or their successors, in interest affected by the
5 proposed modification. Where the proposed modification will substantially
6 change the redevelopment plan as previously approved by the governing
7 body the modification must similarly be approved by the governing body.

8 Sec. 13. Section 18-2117.01, Revised Statutes Cumulative Supplement,
9 2018, is amended to read:

10 18-2117.01 (1) On or before December 1 each year, each city which
11 has approved one or more redevelopment plans which are financed in whole
12 or in part through the division of taxes as provided in section 18-2147
13 shall provide a report to the Property Tax Administrator on each such
14 redevelopment plan which includes the following information:

15 (a) A copy of the redevelopment plan and any amendments thereto,
16 including the date upon which the redevelopment plan was approved, the
17 effective date for dividing the ad valorem tax as provided to the county
18 assessor pursuant to subsection (5) ~~(4)~~ of section 18-2147, and the
19 location and boundaries of the property in the redevelopment project; and

20 (b) A short narrative description of the type of development
21 undertaken by the city or village with the financing and the type of
22 business or commercial activity locating within the redevelopment project
23 area as a result of the redevelopment project.

24 (2) The report required under subsection (1) of this section must be
25 filed each year, regardless of whether the information in the report has
26 changed, except that a city is not required to refile a copy of the
27 redevelopment plan or an amendment thereto if such copy or amendment has
28 previously been filed.

29 (3) The Property Tax Administrator shall compile a report for each
30 active redevelopment project, based upon information provided by the
31 cities pursuant to subsection (1) of this section and information

1 reported by the county assessor or county clerk on the certificate of
2 taxes levied pursuant to section 77-1613.01. Each report shall be
3 electronically transmitted to the Clerk of the Legislature not later than
4 March 1 each year. The report may include any recommendations of the
5 Property Tax Administrator as to what other information should be
6 included in the report from the cities so as to facilitate analysis of
7 the uses, purposes, and effectiveness of tax-increment financing and the
8 process for its implementation or to streamline the reporting process
9 provided for in this section to eliminate unnecessary paperwork.

10 Sec. 14. Section 18-2147, Revised Statutes Cumulative Supplement,
11 2018, is amended to read:

12 18-2147 (1) Any redevelopment plan as originally approved or as
13 later modified pursuant to section 18-2117 may contain a provision that
14 any ad valorem tax levied upon real property, or any portion thereof, in
15 a redevelopment project for the benefit of any public body shall be
16 divided, for the applicable a period described in subsection (3) of this
17 section ~~not to exceed fifteen years after the effective date as~~
18 ~~identified in the project redevelopment contract or in the resolution of~~
19 ~~the authority authorizing the issuance of bonds pursuant to section~~
20 ~~18-2124~~, as follows:

21 (a) That portion of the ad valorem tax which is produced by the levy
22 at the rate fixed each year by or for each such public body upon the
23 redevelopment project valuation shall be paid into the funds of each such
24 public body in the same proportion as are all other taxes collected by or
25 for the body. When there is not a redevelopment project valuation on a
26 parcel or parcels, the county assessor shall determine the redevelopment
27 project valuation based upon the fair market valuation of the parcel or
28 parcels as of January 1 of the year prior to the year that the ad valorem
29 taxes are to be divided. The county assessor shall provide written notice
30 of the redevelopment project valuation to the authority as defined in
31 section 18-2103 and the owner. The authority or owner may protest the

1 valuation to the county board of equalization within thirty days after
2 the date of the valuation notice. All provisions of section 77-1502
3 except dates for filing of a protest, the period for hearing protests,
4 and the date for mailing notice of the county board of equalization's
5 decision are applicable to any protest filed pursuant to this section.
6 The county board of equalization shall decide any protest filed pursuant
7 to this section within thirty days after the filing of the protest. The
8 county clerk shall mail a copy of the decision made by the county board
9 of equalization on protests pursuant to this section to the authority or
10 owner within seven days after the board's decision. Any decision of the
11 county board of equalization may be appealed to the Tax Equalization and
12 Review Commission, in accordance with section 77-5013, within thirty days
13 after the date of the decision;

14 (b) That portion of the ad valorem tax on real property, as provided
15 in the redevelopment contract or bond resolution, in the redevelopment
16 project in excess of such amount, if any, shall be allocated to and, when
17 collected, paid into a special fund of the authority to be used solely to
18 pay the principal of, the interest on, and any premiums due in connection
19 with the bonds of, loans, notes, or advances of money to, or indebtedness
20 incurred by, whether funded, refunded, assumed, or otherwise, such
21 authority for financing or refinancing, in whole or in part, the
22 redevelopment project. When such bonds, loans, notes, advances of money,
23 or indebtedness, including interest and premiums due, have been paid, the
24 authority shall so notify the county assessor and county treasurer and
25 all ad valorem taxes upon taxable real property in such a redevelopment
26 project shall be paid into the funds of the respective public bodies; and

27 (c) Any interest and penalties due for delinquent taxes shall be
28 paid into the funds of each public body in the same proportion as are all
29 other taxes collected by or for the public body.

30 (2) To the extent that a redevelopment plan authorizes the division
31 of ad valorem taxes levied upon only a portion of the real property

1 included in such redevelopment plan, any improvements funded by such
2 division of taxes shall be related to the redevelopment plan that
3 authorized such division of taxes.

4 (3)(a) For redevelopment plans that receive an expedited review
5 under section 11 of this act, ad valorem taxes shall be divided for a
6 period not to exceed ten years after the effective date as identified in
7 the project redevelopment contract or in the resolution of the authority
8 authorizing the issuance of bonds pursuant to section 18-2124.

9 (b) For all other redevelopment plans, ad valorem taxes shall be
10 divided for a period not to exceed fifteen years after the effective date
11 as identified in the project redevelopment contract or in the resolution
12 of the authority authorizing the issuance of bonds pursuant to section
13 18-2124.

14 (4) (3) The effective date of a provision dividing ad valorem taxes
15 as provided in subsection (3) (1) of this section shall not occur until
16 such time as the real property in the redevelopment project is within the
17 corporate boundaries of the city. This subsection shall not apply to a
18 redevelopment project involving a formerly used defense site as
19 authorized in section 18-2123.01.

20 (5) (4) Beginning August 1, 2006, all notices of the provision for
21 dividing ad valorem taxes shall be sent by the authority to the county
22 assessor on forms prescribed by the Property Tax Administrator. The
23 notice shall be sent to the county assessor on or before August 1 of the
24 year of the effective date of the provision. Failure to satisfy the
25 notice requirement of this section shall result in the taxes, for all
26 taxable years affected by the failure to give notice of the effective
27 date of the provision, remaining undivided and being paid into the funds
28 for each public body receiving property taxes generated by the property
29 in the redevelopment project. However, the redevelopment project
30 valuation for the remaining division of ad valorem taxes in accordance
31 with subdivisions (1)(a) and (b) of this section shall be the last

1 certified valuation for the taxable year prior to the effective date of
2 the provision to divide the taxes for the remaining portion of the ten-
3 year or fifteen-year period pursuant to subsection (3) ~~(1)~~ of this
4 section.

5 Sec. 15. Section 77-1704.01, Reissue Revised Statutes of Nebraska,
6 is amended to read:

7 77-1704.01 (1) The county treasurer shall include with each tax
8 notice to every taxpayer and with each receipt provided to a taxpayer the
9 following information:

10 (a) The total amount of aid from state sources appropriated to the
11 county and each city, village, and school district in the county;

12 (b) The net amount of property taxes to be levied by the county and
13 each city, village, school district, and learning community in the
14 county;

15 (c) For real property, the amount of taxes reflected on the
16 statement that are levied by the county, city, village, school district,
17 learning community, and other subdivisions for the tax year and for the
18 immediately past year on the same parcel;

19 (d) For real property that has its taxes divided under section
20 18-2147 as part of a redevelopment project under the Community
21 Development Law, the amount of taxes reflected on the statement that are
22 allocated to the county, city, village, school district, learning
23 community, and other subdivisions, the amount of taxes reflected on the
24 statement that are allocated to the redevelopment project, and a
25 statement explaining that taxes on the real property have been divided as
26 part of a redevelopment project under the Community Development Law ~~for a~~
27 ~~period not to exceed fifteen years;~~ and

28 (e) For taxes levied for fiscal year 2017-18 on real property within
29 a learning community, statements explaining that the school district
30 levies for learning community member districts are increasing, in part,
31 as a result of the expiration of the learning community common levies,

1 the proceeds of which were distributed directly to school districts, and
2 that the remaining learning community levies fund activities of the
3 learning community.

4 (2) The necessary form for furnishing the information required by
5 subdivisions (1)(a), (b), and (e) of this section shall be prescribed by
6 the Department of Revenue. The necessary information required by
7 subdivision (1)(a) of this section shall be furnished to the county
8 treasurer by the Department of Revenue prior to October 1 of each year.
9 The form prescribed by the Department of Revenue shall contain the
10 following statement:

11 THE AMOUNT OF STATE FUNDS SHOWN ABOVE WOULD HAVE BEEN ADDITIONAL
12 PROPERTY TAXES IF NOT ALLOCATED TO THE COUNTY, CITY, VILLAGE, AND SCHOOL
13 DISTRICT BY THE LEGISLATURE.

14 Sec. 16. Original sections 18-2108, 18-2110, 18-2111, 18-2112,
15 18-2114, 18-2117, and 77-1704.01, Reissue Revised Statutes of Nebraska,
16 sections 18-2109, 18-2113, 18-2115, 18-2116, 18-2117.01, and 18-2147,
17 Revised Statutes Cumulative Supplement, 2018, and section 18-2101,
18 Revised Statutes Supplement, 2019, are repealed.