

## LEGISLATIVE BILL 309

Approved by the Governor May 17, 2011

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

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

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

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

(3) In making the determination as to reapportionment, the governing body shall take into consideration its own requirements as to security for payment of the amounts owing and may, if determined appropriate, allocate based upon either front footage or square footage or other such method or reapportionment as may be determined appropriate based upon the facts and circumstances. No such reapportionment shall result in a reduction or remittance of the total amount originally assessed and then remaining outstanding and unpaid. Notice of the reapportionment when determined shall be sent by mail to the owners of record title of each lot or parcel affected by the reapportionment.

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

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

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

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