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LEGISLATURE OF NEBRASKA

ONE HUNDRED FIFTH LEGISLATURE

SECOND SESSION

LEGISLATIVE BILL 1067

Introduced by Quick, 35.

Read first time January 17, 2018

Committee: Urban Affairs

1 A BILL FOR AN ACT relating to the Business Improvement District Act; to 2 amend sections 19-4019 and 19-4032, Reissue Revised Statutes of 3 Nebraska, sections 19-4015, 19-4017, 19-4017.01, 19-4018, 19-4020, 4 19-4021, 19-4026, 19-4027, 19-4029, 19-4029.01, 19-4029.03, 19-4029.04, 19-4029.05, and 19-4033, Revised Statutes Cumulative 5 6 Supplement, 2016, and section 19-4031, Revised Statutes Supplement, 7 2017; to define terms; to authorize a special tourism surcharge; to authorize the use of funds for tourism promotion and marketing 8 9 activities and improvements to tourism attractions; to provide for representation on district boards from local convention or visitors' 10 bureaus; to allow business improvement districts to be formed of 11 12 non-contiguous areas as prescribed; to harmonize provisions; and to 13 repeal the original sections.

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

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1 Section 1. Section 19-4015, Revised Statutes Cumulative Supplement,

- 2 2016, is amended to read:
- 3 19-4015 Sections 19-4015 to 19-4038 and section 16 of this act shall
- 4 be known and may be cited as the Business Improvement District Act.
- 5 Sec. 2. Section 19-4017, Revised Statutes Cumulative Supplement,
- 6 2016, is amended to read:
- 7 19-4017 Cities of the metropolitan, primary, first, and second class
- 8 in the state at present have business areas in need of improvement and
- 9 development, but lack the funds with which to provide and maintain such
- 10 improvements. The purpose of the Business Improvement District Act is to
- 11 provide a means by which such cities may raise the necessary funds to be
- 12 used for the purpose of providing and maintaining the improvements
- 13 authorized by the act and to promote the tourism industry within the
- 14 <u>district</u>.
- 15 Sec. 3. Section 19-4017.01, Revised Statutes Cumulative Supplement,
- 16 2016, is amended to read:
- 17 19-4017.01 For purposes of the Business Improvement District Act:
- 18 (1) Record owner shall mean the fee owner of real property as shown
- 19 in the records of the register of deeds office in the county in which the
- 20 business area is located. A contract purchaser of real property shall be
- 21 considered the record owner and the only person entitled to petition
- 22 pursuant to section 19-4026 or 19-4029.03 or protest pursuant to section
- 23 19-4027 or 19-4029.04, if the contract is recorded in the register of
- 24 deeds office in the county in which the business area is located;
- 25 (1) (2) Assessable unit means shall mean front foot, square foot,
- 26 equivalent front foot, or other unit of assessment established under the
- 27 proposed method of assessment set forth in the ordinance creating a
- 28 business improvement district;
- 29 (3) Space shall mean the square foot space wherein customers,
- 30 patients, clients, or other invitees are received and space from time to
- 31 time used or available for use in connection with a business or

1 profession of a user, excepting all space owned or used by political

- 2 subdivisions; and
- 3 (2) (4) Business area means shall mean an established area of the
- 4 city zoned for business, public, or commercial purposes; -
- 5 (3) Record owner means the fee owner of real property as shown in
- 6 the records of the register of deeds office in the county in which the
- 7 business area is located. A contract purchaser of real property shall be
- 8 <u>considered the record owner and the only person entitled to petition</u>
- 9 pursuant to section 19-4026 or 19-4029.03 or protest pursuant to section
- 10 <u>19-4027 or 19-4029.04, if the contract is recorded in the register of</u>
- 11 <u>deeds office in the county in which the business area is located;</u>
- 12 <u>(4) Space means the square foot space wherein customers, patients,</u>
- 13 <u>clients, or other invitees are received and space from time to time used</u>
- 14 or available for use in connection with a business or profession of a
- 15 user, excepting all space owned or used by political subdivisions;
- 16 <u>(5) Tourism promotion and marketing means activities and</u>
- 17 expenditures designed to increase tourism and convention business,
- 18 <u>including</u>, but not limited to, advertising, publicizing, or otherwise
- 19 distributing information for the purpose of attracting and welcoming
- 20 tourists and operating tourism destination marketing organizations;
- 21 (6) Tourist attraction means those places, features, or structures
- 22 of an area that result in an increased number of either (a) non-local,
- 23 <u>instate visitors or (b) both non-local, instate visitors and out-of-state</u>
- 24 <u>visitors; and</u>
- 25 (7) Tourism industry has the same meaning as in section 81-3709.01.
- 26 Sec. 4. Section 19-4018, Revised Statutes Cumulative Supplement,
- 27 2016, is amended to read:
- 28 19-4018 Pursuant to the Business Improvement District Act, cities of
- 29 the metropolitan, primary, first, or second class may impose (1) a
- 30 special assessment upon the property within a business improvement
- 31 district in the city, or (2) a general business occupation tax on

- 1 businesses and users of space within a business improvement district, or
- 2 (3) a special tourism surcharge on any products and services, as further
- 3 <u>defined in the ordinance enacted pursuant to section 19-4029, provided by</u>
- 4 businesses and users of space within the tourism industry operating
- 5 <u>within a business improvement district</u>. After March 27, 2014, any
- 6 occupation tax imposed pursuant to this section shall make a reasonable
- 7 classification of businesses, users of space, or kinds of transactions
- 8 for purposes of imposing such tax, except that no occupation tax shall be
- 9 imposed on any transaction which is subject to tax under section 53-160,
- 10 66-489, 66-489.02, 66-4,140, 66-4,145, 66-4,146, 77-2602, or 77-4008 or
- 11 which is exempt from tax under section 77-2704.24. The proceeds or other
- 12 available funds may be used for the purposes stated in section $19-4019_{\perp}$
- 13 except that the proceeds from a special tourism surcharge shall only be
- 14 <u>used for the purposes set forth in subdivisions (11) and (12) of section</u>
- 15 19-4019.
- Sec. 5. Section 19-4019, Reissue Revised Statutes of Nebraska, is
- 17 amended to read:
- 18 19-4019 Any money available under section 19-4018 may be used for
- 19 any one or more of the following purposes:
- 20 (1) The acquisition, construction, maintenance, and operation of
- 21 public offstreet parking facilities for the benefit of the district area;
- 22 (2) Improvement of any public place or facility in the district
- 23 area, including landscaping, physical improvements for decoration or
- 24 security purposes, and plantings;
- 25 (3) Construction or installation of pedestrian shopping malls or
- 26 plazas, sidewalks or moving sidewalks, parks, meeting and display
- 27 facilities, bus stop shelters, lighting, benches or other seating
- 28 furniture, sculptures, trash receptacles, shelters, fountains, skywalks,
- 29 and pedestrian and vehicular overpasses and underpasses, and any useful
- 30 or necessary public improvements;
- 31 (4) Leasing, acquiring, constructing, reconstructing, extending,

- 1 maintaining, or repairing parking lots or parking garages, both above and
- 2 below ground, or other facilities for the parking of vehicles, including
- 3 the power to install such facilities in public areas, whether such areas
- 4 are owned in fee or by easement, in the district area;
- 5 (5) Creation and implementation of a plan for improving the general
- 6 architectural design of public areas in the district;
- 7 (6) The development of any public activities and promotion of public
- 8 events, including the management and promotion and advocacy of retail
- 9 trade activities or other promotional activities, in the district area;
- 10 (7) Maintenance, repair, and reconstruction of any improvements or
- 11 facilities authorized by the Business Improvement District Act;
- 12 (8) Any other project or undertaking for the betterment of the
- 13 public facilities in the district area, whether the project be capital or
- 14 noncapital in nature;
- 15 (9) Enforcement of parking regulations and the provision of security
- 16 within the district area; and
- 17 (10) Employing or contracting for personnel, including
- 18 administrators for any improvement program under the act, and providing
- 19 for any service as may be necessary or proper to carry out the purposes
- 20 of the act; -
- 21 (11) Aiding in tourism promotion and marketing for the district
- 22 <u>area; and</u>
- 23 (12) Any project or undertaking for the construction, renovation, or
- 24 <u>rehabilitation of a tourist attraction.</u>
- 25 Sec. 6. Section 19-4020, Revised Statutes Cumulative Supplement,
- 26 2016, is amended to read:
- 27 19-4020 A business improvement district may be created as provided
- 28 by the Business Improvement District Act and shall be within the
- 29 boundaries of a business area, except as provided in section 19-4021.
- 30 Sec. 7. Section 19-4021, Revised Statutes Cumulative Supplement,
- 31 2016, is amended to read:

- 1 19-4021 (1) The mayor, with the approval of the city council, shall
- 2 appoint a business improvement board consisting of property owners,
- 3 residents, business operators, or users of space within the business area
- 4 to be improved. Where a business improvement district is proposed to be
- 5 <u>created for a purpose stated in subdivision (11) or (12) of section</u>
- 6 19-4019 or for the imposition of a special tourism surcharge, the board
- 7 shall include at least one representative of a nonprofit convention
- 8 <u>organization or nonprofit visitors' bureau if such an entity operates</u>
- 9 within the proposed district.
- 10 (2) The boundaries of the business area shall be declared by
- 11 resolution of the city council at or prior to the time of the appointment
- 12 of the board. For a business improvement district created for a purpose
- 13 stated in subdivision (11) or (12) of section 19-4019 or for the
- 14 imposition of a special tourism surcharge, the boundaries of a business
- 15 area may encompass noncontiguous areas if the city council determines
- 16 that properties within such areas are related as components of the
- 17 tourism industry within such areas.
- 18 (3) The board shall make recommendations to the city council for the
- 19 establishment of a plan or plans for improvements in the business area.
- 20 If it is found that the improvements to be included in one business area
- 21 offer benefits that cannot be equitably assessed together under the
- 22 Business Improvement District Act, more than one business improvement
- 23 district as part of the same plan for improvements for that business area
- 24 may be proposed. The board may make recommendations to the city as to the
- 25 use of any occupation tax or surcharge funds collected, and may
- 26 administer such funds if so directed by the mayor and city council. The
- 27 board shall also review and make recommendations to the city regarding
- 28 expansion of the boundaries of the business improvement district under
- 29 sections 19-4029.02 to 19-4029.05.
- 30 Sec. 8. Section 19-4026, Revised Statutes Cumulative Supplement,
- 31 2016, is amended to read:

- 1 19-4026 In the event that the city council has not acted to call a
- 2 hearing to create a district as provided in section 19-4029, it shall do
- 3 so when presented with a petition signed by the record owners of thirty
- 4 percent of the assessable front footage in a business area, or by the
- 5 users of thirty percent of space in a business area, or by the record
- 6 owners of the businesses and properties that would be responsible for
- 7 <u>collecting and remitting thirty percent or more of the special tourism</u>
- 8 <u>surcharge</u>.
- 9 Sec. 9. Section 19-4027, Revised Statutes Cumulative Supplement,
- 10 2016, is amended to read:
- 11 19-4027 Whenever a hearing is held under section 19-4029, the city
- 12 council shall:
- 13 (1) Hear all protests and receive evidence for or against the
- 14 proposed action;
- 15 (2) Rule upon all written protests received prior to the close of
- 16 the hearing, which ruling shall be final; and
- 17 (3) Continue the hearing from time to time as the city council may
- 18 deem necessary.
- 19 If a special assessment is to be used, proceedings shall terminate
- 20 if written protest is made prior to the close of the hearing by the
- 21 record owners of over fifty percent of the assessable units in the
- 22 proposed district. If an occupation tax is to be used, proceedings shall
- 23 terminate if protest is made by users of over fifty percent of the space
- 24 in the proposed district. If a special tourism surcharge is to be used,
- 25 proceedings shall terminate if protest is made by the record owners of
- 26 the businesses and properties that would be responsible for collecting
- 27 <u>and remitting over fifty percent of the surcharge.</u>
- 28 Sec. 10. Section 19-4029, Revised Statutes Cumulative Supplement,
- 29 2016, is amended to read:
- 30 19-4029 Upon receiving the recommendation from the business
- 31 improvement board, the city council may create one or more business

- 1 improvement districts. The city council, following a hearing, may
- 2 establish or reject any proposed district or districts. If the city
- 3 council decides to establish any district, it shall adopt an ordinance to
- 4 that effect. This ordinance shall contain the following information:
- 5 (1) A statement that notice of hearing was given, including the date
- 6 or dates on which it was given, in accordance with section 19-4029.01;
- 7 (2) The time and place the hearing was held concerning the formation
- 8 of such district;
- 9 (3) A statement that a business improvement district has been
- 10 established;
- 11 (4) The purposes of the district, and the public improvements and
- 12 facilities to be included in such district, including improvement of
- 13 <u>tourist attractions or the tourism promotion and marketing activities to</u>
- 14 <u>be undertaken</u>;
- 15 (5) The description of the boundaries of such district;
- 16 (6) A statement that the businesses and users of space in the
- 17 district shall be subject to the general business occupation tax
- 18 <u>authorized by the Business Improvement District Act,</u> or that the real
- 19 property in the district will be subject to the special assessment
- 20 authorized by <u>such act</u>, or that the tourism industry in the district will
- 21 be subject to the special tourism surcharge authorized by such act the
- 22 Business Improvement District Act;
- 23 (7) The proposed method of assessment to be imposed within the
- 24 district or the initial rate of the occupation tax or special tourism
- 25 <u>surcharge</u> to be imposed; <u>and</u>
- 26 <u>(8) If a special tourism surcharge is to be imposed, a description</u>
- 27 <u>of the products and services of the tourism industry that will be subject</u>
- 28 <u>to the surcharge; and</u>
- 29 (9) (8) Any penalties to be imposed for failure to pay the tax, or
- 30 special assessment, or surcharge.
- 31 The ordinance shall recite that the method of raising revenue shall

- 1 be fair and equitable. In the use of a general occupation tax, the tax
- 2 shall be based primarily on the square footage of the owner's and user's
- 3 place of business. In the use of a special assessment, the assessment
- 4 shall be based upon the special benefit to the property within the
- 5 district.
- 6 Sec. 11. Section 19-4029.01, Revised Statutes Cumulative Supplement,
- 7 2016, is amended to read:
- 8 19-4029.01 (1) At least ten days prior to the date of any hearing
- 9 under sections 19-4029, 19-4029.02, and 19-4029.03, notice of such
- 10 hearing shall be given by:
- 11 (a) One publication of the notice of hearing in a newspaper of
- 12 general circulation in the city;
- 13 (b) Mailing a copy of the notice of hearing to each owner of taxable
- 14 property as shown on the latest tax rolls of the county treasurer for
- 15 such county;
- 16 (c) Providing a copy of the notice of hearing to any neighborhood
- 17 association registered pursuant to subsection (2) of this section in the
- 18 manner requested by such neighborhood association;—and
- 19 (d) If an occupation tax is to be imposed, mailing a copy of the
- 20 notice of hearing to each user of space in the proposed district; and -
- 21 (e) If a special tourism surcharge is to be imposed, mailing a copy
- 22 of the notice to each record owner of a business or property in the
- 23 <u>tourism industry in the proposed district.</u>
- 24 (2) The notice required by subdivision (1)(c) of this section shall
- 25 be provided to any neighborhood association which is registered pursuant
- 26 to this subsection and whose area of concern is located, in whole or in
- 27 part, within a one-mile radius of the existing or proposed boundaries of
- 28 the district. Each neighborhood association desiring to receive such
- 29 notice shall register with the city the area of concern of such
- 30 association and provide the name of and contact information for the
- 31 individual who is to receive notice on behalf of such association and the

- 1 requested manner of service, whether by email or regular, certified, or
- 2 registered mail. The registration shall be in accordance with any rules
- 3 adopted and promulgated by the city.
- 4 (3) Any notice of hearing for any hearing required by section
- 5 19-4029 shall contain the following information:
- 6 (a) A description of the boundaries of the proposed district;
- 7 (b) The time and place of a hearing to be held by the city council
- 8 to consider establishment of the district;
- 9 (c) The proposed public facilities and improvements to be made or
- 10 maintained within any such district or the tourism promotion and
- 11 <u>marketing activities to be carried out;</u> and
- 12 (d) The proposed or estimated costs for improvements and facilities
- 13 within the proposed district or the tourism promotion and marketing
- 14 <u>activities</u> and the method by which the revenue shall be raised. If a
- 15 special assessment is proposed, the notice shall also state the proposed
- 16 method of assessment. If a special tourism surcharge is to be imposed,
- 17 the notice shall also include a description of the products and services
- 18 of the tourism industry that will be subject to the surcharge.
- 19 (4) Any notice of hearing for any hearing required by sections
- 20 19-4029.02 and 19-4029.03 shall contain the following information:
- 21 (a) A description of the boundaries of the area to be added to the
- 22 existing business improvement district and a description of the new
- 23 boundaries of the modified district;
- 24 (b) The time and place of a hearing to be held by the city council
- 25 to consider establishment of the modified district;
- (c) The new public facilities and improvements, if any, to be made
- 27 or maintained within any such district or the new tourism promotion and
- 28 <u>marketing activities</u>, if any, to be carried out; and
- 29 (d) The proposed or estimated costs for new and existing
- 30 improvements and facilities within the proposed modified district or new
- 31 tourism promotion and marketing activities and the method by which the

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1 revenue shall be raised. If a special assessment is proposed, the notice

- 2 shall also state the proposed method of assessment.
- 3 Sec. 12. Section 19-4029.03, Revised Statutes Cumulative Supplement,
- 4 2016, is amended to read:
- 5 19-4029.03 In the event that the city council has not acted to call
- 6 a hearing to expand district boundaries as provided in section
- 7 19-4029.02, it shall do so when presented with a petition signed by the
- 8 users of thirty percent of space in a business area proposed to be added
- 9 to an existing business improvement district where an occupation tax is
- 10 imposed, or by the record owners of thirty percent of the assessable
- 11 front footage in a portion of a business area proposed to be added to an
- 12 existing business improvement district, or by the record owners of the
- 13 <u>businesses</u> and properties that would be responsible for collecting and
- 14 remitting thirty percent or more of the special tourism surcharge.
- 15 Sec. 13. Section 19-4029.04, Revised Statutes Cumulative Supplement,
- 16 2016, is amended to read:
- 17 19-4029.04 Whenever a hearing is held to expand district boundaries
- 18 under section 19-4029.02 or 19-4029.03, the city council shall:
- 19 (1) Hear all protests and receive evidence for or against the
- 20 proposed action;
- 21 (2) Rule upon all written protests received prior to the close of
- 22 the hearing, which ruling shall be final; and
- 23 (3) Continue the hearing from time to time as the city council may
- 24 deem necessary.
- 25 If a special assessment is to be used, proceedings shall terminate
- 26 if written protest is made prior to the close of the hearing by the
- 27 record owners of over fifty percent of the assessable units in the
- 28 modified district as proposed. If an occupation tax is to be used,
- 29 proceedings shall terminate if protest is made by users of over fifty
- 30 percent of space in the modified district as proposed. If a special
- 31 tourism surcharge is to be used, proceedings shall terminate if protest

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- 1 is made by the record owners of the businesses and properties that would
- 2 <u>be responsible for collecting and remitting over fifty percent of the</u>
- 3 surcharge.
- 4 Sec. 14. Section 19-4029.05, Revised Statutes Cumulative Supplement,
- 5 2016, is amended to read:
- 6 19-4029.05 The city council, following a hearing under section
- 7 19-4029.02 or 19-4029.03, may expand the boundaries of any district or
- 8 districts. If the city council decides to expand the boundaries, it shall
- 9 adopt an ordinance to that effect. This ordinance shall contain the
- 10 following information:
- 11 (1) The name of the district whose boundaries will be expanded;
- 12 (2) A statement that notice of hearing was given, including the date
- or dates on which it was given, in accordance with section 19-4029.01;
- 14 (3) The time and place the hearing was held concerning the new
- 15 boundaries of such district;
- 16 (4) The purposes of the boundary expansion and any new public
- 17 improvements and facilities to be included in such district or any new
- 18 tourism promotion and marketing activities to be carried out;
- 19 (5) The description of the new boundaries of such district;
- 20 (6) A statement that the businesses and users of space in the
- 21 modified district established by the ordinance shall be subject to the
- 22 general business occupation tax authorized by the Business Improvement
- 23 District Act, or that the real property in the modified district will be
- 24 subject to the special assessment authorized by <u>such act, or that the</u>
- 25 tourism industry in the district will be subject to the special tourism
- 26 surcharge authorized by such act the Business Improvement District Act;
- 27 (7) The proposed method of assessment to be imposed within the
- 28 district or the initial rate of the occupation tax or special tourism
- 29 <u>surcharge</u> to be imposed; and
- 30 (8) Any penalties to be imposed for failure to pay the tax, or
- 31 special assessment, or surcharge.

- 1 The ordinance shall recite that the method of raising revenue shall
- 2 be fair and equitable. In the use of a general occupation tax, the tax
- 3 shall be based primarily on the square footage of the owner's and user's
- 4 place of business. In the use of a special assessment, the assessment
- 5 shall be based upon the special benefit to the property within the
- 6 district.
- 7 Sec. 15. Section 19-4031, Revised Statutes Supplement, 2017, is
- 8 amended to read:
- 9 19-4031 (1) In addition to or in place of the special assessments or
- 10 <u>special tourism surcharge</u> authorized by the Business Improvement District
- 11 Act, a city may levy a general business occupation tax upon the
- 12 businesses and users of space within a district established for
- 13 acquiring, constructing, maintaining or operating public offstreet
- 14 parking facilities and providing in connection therewith other public
- 15 improvements and facilities authorized by the Business Improvement
- 16 District Act, for the purpose of paying all or any part of the total cost
- 17 and expenses of any authorized improvement or facility within such
- 18 district. Notice of a hearing on any such tax levied under the Business
- 19 Improvement District Act shall be given to the businesses and users of
- 20 space of such districts, and appeals may be taken, all in the manner
- 21 provided in section 19-4030.
- 22 (2) After March 27, 2014, any occupation tax imposed pursuant to
- 23 this section shall make a reasonable classification of businesses, users
- 24 of space, or kinds of transactions for purposes of imposing such tax,
- 25 except that no occupation tax shall be imposed on any transaction which
- 26 is subject to tax under section 53-160, 66-489, 66-489.02, 66-4,140,
- 27 66-4,145, 66-4,146, 77-2602, or 77-4008 or which is exempt from tax under
- 28 section 77-2704.24. The collection of a tax imposed pursuant to this
- 29 section shall be made and enforced in such a manner as the city council
- 30 shall by ordinance determine to produce the required revenue. The city
- 31 council may provide that failure to pay the tax imposed pursuant to this

- 1 section shall constitute a violation of the ordinance and subject the
- 2 violator to a fine or other punishment as provided by ordinance.
- 3 (3) If any part of a business improvement district overlaps with a
- 4 riverfront development district in which a general business occupation
- 5 tax is already being levied pursuant to section 19-5312, the city
- 6 creating the business improvement district shall not impose the business
- 7 improvement district's occupation tax within the overlapping area.
- 8 Sec. 16. (1) In addition to or in place of the special assessments
- 9 or general business occupation taxes authorized by the Business
- 10 Improvement District Act, a city may levy a special tourism surcharge
- 11 upon the products and services of the tourism industry operating within a
- 12 <u>business improvement district. Such surcharge shall only be used to carry</u>
- 13 out the purposes set forth in subdivisions (11) and (12) of section
- 14 <u>19-4019</u>. Notice of a hearing on any such surcharge levied under the act
- 15 shall be given to the tourism industry operators in such districts, and
- 16 appeals may be taken, all in the manner provided in section 19-4030.
- 17 (2) The collection of a surcharge imposed pursuant to this section
- 18 shall be made and enforced in such a manner as the city council shall by
- ordinance determine to produce the required revenue. The city council may
- 20 provide that failure to pay the surcharge imposed pursuant to this
- 21 <u>section shall constitute a violation of the ordinance and subject the</u>
- 22 violator to a fine or other punishment as provided by ordinance.
- 23 (3) If any part of a business improvement district overlaps with a
- 24 <u>riverfront development district in which a general business occupation</u>
- 25 tax is already being levied pursuant to section 19-5312, the city
- 26 creating the business improvement district shall not impose the business
- 27 <u>improvement district's special tourism surcharge within the overlapping</u>
- 28 area.
- 29 Sec. 17. Section 19-4032, Reissue Revised Statutes of Nebraska, is
- 30 amended to read:
- 31 19-4032 If, subsequent to the levy of taxes, or assessments, or

- 1 <u>surcharges</u>, the use of any parcel of land shall change so that, had the
- 2 new use existed at the time of making such levy, assessment, or
- 3 <u>surcharge</u>, the assessment, or levy, or <u>surcharge</u> on such parcel would
- 4 have been higher than the levy, or assessment, or surcharge actually
- 5 made, an additional assessment, or levy, or surcharge may be made on such
- 6 parcel by the city council taking into consideration the new and changed
- 7 use of the property. Reassessments or changes in the rate of levy of
- 8 assessments, or taxes, or surcharges may be made by the city council
- 9 after notice and hearing as provided in section 19-4030. The city council
- 10 shall adopt a resolution of intention to change the rate of levy at least
- 11 fifteen days prior to the hearing required for changes. This resolution
- 12 shall specify the proposed change and shall give the time and place of
- 13 the hearing.
- 14 Sec. 18. Section 19-4033, Revised Statutes Cumulative Supplement,
- 15 2016, is amended to read:
- 16 19-4033 The total amount of assessments, or general business
- 17 occupation taxes, or special tourism surcharges levied under the Business
- 18 Improvement District Act shall not exceed the total costs and expenses of
- 19 performing the authorized work. The levy of any additional assessment, or
- 20 tax, or surcharge shall not reduce or affect in any manner the
- 21 assessments previously levied. The assessments, or taxes, or surcharges
- 22 levied must be for the purposes specified in the ordinances and the
- 23 proceeds shall not be used for any other purpose.
- 24 Sec. 19. Original sections 19-4019 and 19-4032, Reissue Revised
- 25 Statutes of Nebraska, sections 19-4015, 19-4017, 19-4017.01, 19-4018,
- 26 19-4020, 19-4021, 19-4026, 19-4027, 19-4029, 19-4029.01, 19-4029.03,
- 27 19-4029.04, 19-4029.05, and 19-4033, Revised Statutes Cumulative
- 28 Supplement, 2016, and section 19-4031, Revised Statutes Supplement, 2017,
- 29 are repealed.