

LEGISLATIVE BILL 317

Approved by the Governor April 27, 2017

Introduced by Hughes, 44.

A BILL FOR AN ACT relating to cities of the second class and villages; to amend section 17-703, Reissue Revised Statutes of Nebraska; to provide for relevy or reassessment of a special assessment as prescribed; and to repeal the original section.

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

Section 1. Section 17-703, Reissue Revised Statutes of Nebraska, is amended to read:

17-703 (1) Whenever any special assessment upon any lot or lots, lands, or parcels of land in any city of the second class or village is found to be invalid and uncollectible, is adjudged to be void by a court of competent jurisdiction, or is paid under protest and recovered by suit, because of any defect, irregularity, or invalidity in any of the proceedings or on account of the failure to observe and comply with any of the conditions, prerequisites, and requirements of any statute or ordinance, the mayor and city council or chairperson and village board of trustees may relevy or reassess the special assessment upon the lot or lots, lands, or parcels of land in the same manner as other special assessments are levied, without regard to whether the formalities, prerequisites, or conditions prior to equalization have been had or not.

(2) If any such city or village has levied special assessments for part or all of the cost of any public work or improvement, if the assessments have been finally held by the courts to be invalid and unenforceable, if the defects rendering such assessments invalid and unenforceable are of such character that they cannot be remedied by reassessment, and if part of the special assessments has been paid under mistake of law or fact into such city or village prior to such final holding, the mayor and city council or chairperson and village board of trustees shall establish a special fund in the budget statement annually which is sufficient to refund and repay over a period of consecutive years such special assessments erroneously paid, without interest to the person or persons entitled to receive the same, any and all such assessments or parts thereof as may have been so paid into the treasury of such city or village, as the case may be. The amount of tax annually budgeted for this special fund shall not require a tax levy in excess of ten and five-tenths cents on each one hundred dollars upon the taxable value of all the taxable property in such city or village in any one year, and the additional levy shall be continued only for as many years as may be necessary to raise the total amount required for such purpose. Such assessments shall be refunded out of the special fund upon proper claims filed by the person or persons entitled to reimbursement. Such claim shall be audited, allowed, and ordered paid in the same manner as other claims against such city or village. All such reimbursements shall be made pro rata if there is not sufficient money on hand to repay them all at one time. Such amount of tax for the special fund shall be specified in the adopted budget statement.

Sec. 2. Original section 17-703, Reissue Revised Statutes of Nebraska, is repealed.