

AMENDMENTS TO LB1021

Introduced by Urban Affairs.

1           1. Strike the original sections and insert the following new  
2 sections:

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

5           18-2101 Sections 18-2101 to 18-2154 and section 11 of this act shall  
6 be known and may be cited as the Community Development Law.

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

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

13           Sec. 3. Section 18-2109, Revised Statutes Cumulative Supplement,  
14 2018, is amended to read:

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

21           (2) Prior to making such declaration, the governing body of the city  
22 shall conduct or cause to be conducted a study or an analysis on whether  
23 the area is substandard and blighted and shall submit the question of  
24 whether such area is substandard and blighted to the planning commission  
25 or board of the city for its review and recommendation. The planning  
26 commission or board shall hold a public hearing on the question after  
27 giving notice of the hearing as provided in section 18-2115.01. Such

1 notice shall include a map of sufficient size to show the area to be  
2 declared substandard and blighted or information on where to find such  
3 map and shall provide information on where to find copies of the  
4 substandard and blighted study or analysis conducted pursuant to this  
5 subsection. The planning commission or board shall submit its written  
6 recommendations to the governing body of the city within thirty days  
7 after the public hearing.

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

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

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

28 18-2110 A ~~An authority shall not recommend a redevelopment plan~~  
29 shall not be submitted or recommended to the governing body of the city  
30 in which the redevelopment project area is located until a general plan  
31 for the development of the city has been prepared.

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

3           18-2111 (1) The authority may itself prepare or cause to be  
4 prepared a redevelopment plan or any person or agency, public or private,  
5 may submit such a plan to an authority. A redevelopment plan shall be  
6 sufficiently complete to indicate its relationship to definite local  
7 objectives as to appropriate land uses, improved traffic, public  
8 transportation, public utilities, recreational and community facilities  
9 and other public improvements, and the proposed land uses and building  
10 requirements in the redevelopment project area, and shall include without  
11 being limited to: (a) ~~(1)~~ The boundaries of the redevelopment project  
12 area, with a map showing the existing uses and condition of the real  
13 property therein; (b) ~~(2)~~ a land-use plan showing proposed uses of the  
14 area; (c) ~~(3)~~ information showing the standards of population densities,  
15 land coverage, and building intensities in the area after redevelopment;  
16 (d) ~~(4)~~ a statement of the proposed changes, if any, in zoning ordinances  
17 or maps, street layouts, street levels or grades, or building codes and  
18 ordinances; (e) ~~(5)~~ a site plan of the area; and (f) ~~(6)~~ a statement as  
19 to the kind and number of additional public facilities or utilities which  
20 will be required to support the new land uses in the area after  
21 redevelopment. Any redevelopment plan may include a proposal for the  
22 designation of an enhanced employment area.

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

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

27           18-2112 (1) Prior to recommending a redevelopment plan to the  
28 governing body for approval, an authority shall submit such plan to the  
29 planning commission or board of the city in which the redevelopment  
30 project area is located for review and recommendations as to its  
31 conformity with the general plan for the development of the city as a

1 whole. The planning commission or board shall submit its written  
2 recommendations with respect to the proposed redevelopment plan to the  
3 authority within thirty days after receipt of the plan for review. Upon  
4 receipt of the recommendations of the planning commission or board or, if  
5 no recommendations are received within such thirty days, then without  
6 such recommendations, an authority may recommend the redevelopment plan  
7 to the governing body of the city for approval.

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

10 Sec. 7. Section 18-2113, Revised Statutes Cumulative Supplement,  
11 2018, is amended to read:

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

31 (2) The authority shall conduct a cost-benefit analysis for each

1 redevelopment project whose redevelopment plan includes the division of  
2 taxes as provided in section 18-2147. In conducting the cost-benefit  
3 analysis, the authority shall use a cost-benefit model developed for use  
4 by local projects. Any cost-benefit model used by the authority shall  
5 consider and analyze the following factors:

6 (a) Tax shifts resulting from the division of taxes as provided in  
7 section 18-2147;

8 (b) Public infrastructure and community public service needs impacts  
9 and local tax impacts arising from the approval of the redevelopment  
10 project;

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

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

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

18 (f) Any other impacts determined by the authority to be relevant to  
19 the consideration of costs and benefits arising from the redevelopment  
20 project.

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

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

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

29 18-2114 (1) The recommendation of a redevelopment plan by an  
30 authority to the governing body shall be accompanied by the  
31 recommendations, if any, of the planning commission or board concerning

1 the redevelopment plan; a statement of the proposed method and estimated  
2 cost of the acquisition and preparation for redevelopment of the  
3 redevelopment project area and the estimated proceeds or revenue from its  
4 disposal to redevelopers; a statement of the proposed method of financing  
5 the redevelopment project; and a statement of a feasible method proposed  
6 for the relocation of families to be displaced from the redevelopment  
7 project area.

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

10 Sec. 9. Section 18-2115, Revised Statutes Cumulative Supplement,  
11 2018, is amended to read:

12 18-2115 (1) The planning commission or board of the city shall hold  
13 a public hearing on any redevelopment plan or substantial modification  
14 thereof after giving notice of the hearing as provided in section  
15 18-2115.01. Such notice shall specifically identify the area to be  
16 redeveloped under the plan, shall include a map of sufficient size to  
17 show the area to be redeveloped or information on where to find such map,  
18 and shall provide information on where to find copies of any cost-benefit  
19 analysis conducted pursuant to section 18-2113.

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

31 (3) This section shall not apply to a redevelopment plan that

1 receives an expedited review under section 11 of this act.

2       Sec. 10. Section 18-2116, Revised Statutes Cumulative Supplement,  
3 2018, is amended to read:

4       18-2116 (1) Following the public hearings required under section  
5 18-2115, the governing body may approve a redevelopment plan if (a) it  
6 finds and documents in writing that the plan is feasible and in  
7 conformity with the general plan for the development of the city as a  
8 whole and the plan is in conformity with the legislative declarations and  
9 determinations set forth in the Community Development Law and (b) it  
10 finds and documents in writing that, if the plan uses funds authorized in  
11 section 18-2147, (i) the redevelopment project in the plan would not be  
12 economically feasible without the use of tax-increment financing, (ii)  
13 the redevelopment project would not occur in the community redevelopment  
14 area without the use of tax-increment financing, and (iii) the costs and  
15 benefits of the redevelopment project, including costs and benefits to  
16 other affected political subdivisions, the economy of the community, and  
17 the demand for public and private services, have been analyzed by the  
18 governing body and have been found to be in the long-term best interest  
19 of the community impacted by the redevelopment project.

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

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

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

20 Sec. 11. (1) The governing body of a city may elect by resolution  
21 to allow expedited reviews of redevelopment plans that meet the  
22 requirements of subsection (2) of this section. A redevelopment plan that  
23 receives an expedited review pursuant to this section shall be exempt  
24 from the requirements of sections 18-2111 to 18-2115 and 18-2116.

25 (2) A redevelopment plan is eligible for expedited review under this  
26 section if:

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

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

31 (c) The redevelopment project is located in a county with a

1 population of less than one hundred thousand inhabitants;

2 (d) The existing structure is at least sixty years old; and

3 (e) The assessed value of the property within the redevelopment  
4 project area when the project is complete is estimated to be no more  
5 than:

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

8 (ii) One million dollars for a redevelopment project involving a  
9 multi-family residential structure or commercial structure; or

10 (iii) Ten million dollars for a redevelopment project involving the  
11 revitalization of a structure included in the National Register of  
12 Historic Places.

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

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

25 (b) The redeveloper shall submit the redevelopment plan directly to  
26 the governing body along with any building permit or other permits  
27 necessary to complete the redevelopment project and an application fee in  
28 an amount set by the governing body, not to exceed fifty dollars. Such  
29 application fee shall be separate from any fees for building permits or  
30 other permits needed for the project; and

31 (c) If the governing body has elected to allow expedited reviews of

1 redevelopment plans under subsection (1) of this section and the  
2 submitted redevelopment plan meets the requirements of subsection (2) of  
3 this section, the governing body shall approve the redevelopment plan  
4 within thirty days after submission of the plan.

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

7 (5) For any approved redevelopment project that is financed in whole  
8 or in part through the division of taxes as provided in section 18-2147:

9 (a) The authority shall incur indebtedness in the form of a  
10 promissory note issued to the owner of record of the property on which  
11 the structure identified in the redevelopment plan is located. The total  
12 amount of indebtedness shall not exceed the amount estimated to be  
13 generated over a ten-year period from the portion of taxes mentioned in  
14 subdivision (1)(b) of section 18-2147. The terms of such promissory note  
15 shall clearly state that such indebtedness does not create a general  
16 obligation on behalf of the authority or the city in the event that the  
17 amount generated over a ten-year period from the portion of taxes  
18 mentioned in subdivision (1)(b) of section 18-2147 does not equal the  
19 costs of the agreed-upon work to repair, rehabilitate, or replace the  
20 structure as provided in the redevelopment plan;

21 (b) Upon completion of the agreed-upon work to repair, rehabilitate,  
22 or replace the structure as provided in the redevelopment plan, the  
23 redeveloper shall notify the county assessor of such completion; and

24 (c) The county assessor shall then determine:

25 (i) Whether the redevelopment project is complete. Redevelopment  
26 projects must be completed within two years after the redevelopment plan  
27 is approved under this section; and

28 (ii) The assessed value of the property within the redevelopment  
29 project area.

30 (6) After the county assessor makes the determinations required  
31 under subdivision (5)(c) of this section, the county assessor shall use a

1 standard certification form developed by the Department of Revenue to  
2 certify to the authority:

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

4 (b) That a valuation increase has occurred;

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

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

7 (7) Once the county assessor has made the certification required  
8 under subsection (6) of this section, the authority may begin to use the  
9 portion of taxes mentioned in subdivision (1)(b) of section 18-2147 to  
10 pay the indebtedness incurred by the authority under subdivision (5)(a)  
11 of this section. The payments shall be remitted to the owner of record of  
12 the property on which the structure identified in the redevelopment plan  
13 is located.

14 (8) A single fund may be used for all redevelopment projects that  
15 receive an expedited review pursuant to this section. It shall not be  
16 necessary to create a separate fund for any such project, including a  
17 project financed in whole or in part through the division of taxes as  
18 provided in section 18-2147.

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

21 18-2117 A redevelopment plan which has not been approved by the  
22 governing body when submitted by a redeveloper under section 11 of this  
23 act or when recommended by the authority may again be submitted or  
24 recommended to the governing body ~~it~~ with any modifications deemed  
25 advisable. A redevelopment plan may be modified at any time by the  
26 authority, except ~~;~~ ~~Provided,~~ that if modified after the lease or sale of  
27 real property in the redevelopment project area, the modification must be  
28 consented to by the redeveloper or redevelopers of such real property or  
29 his or her successor, or their successors, in interest affected by the  
30 proposed modification. Where the proposed modification will substantially  
31 change the redevelopment plan as previously approved by the governing

1 body the modification must similarly be approved by the governing body.

2 Sec. 13. Section 18-2117.01, Revised Statutes Cumulative Supplement,  
3 2018, is amended to read:

4 18-2117.01 (1)(a) ~~(1)~~ On or before December 1 each year, each city  
5 which has approved one or more redevelopment plans which are financed in  
6 whole or in part through the division of taxes as provided in section  
7 18-2147 shall provide a report to the Property Tax Administrator on each  
8 such redevelopment plan which includes the following information:

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

14 (ii) ~~(b)~~ A short narrative description of the type of development  
15 undertaken by the city or village with the financing and the type of  
16 business or commercial activity locating within the redevelopment project  
17 area as a result of the redevelopment project.

18 (b) If a city has approved one or more redevelopment plans using an  
19 expedited review under section 11 of this act, the city may file a single  
20 report under this subsection for all such redevelopment plans.

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

26 (3) The Property Tax Administrator shall compile a report for each  
27 active redevelopment project, based upon information provided by the  
28 cities pursuant to subsection (1) of this section and information  
29 reported by the county assessor or county clerk on the certificate of  
30 taxes levied pursuant to section 77-1613.01. Each report shall be  
31 electronically transmitted to the Clerk of the Legislature not later than

1 March 1 each year. The report may include any recommendations of the  
2 Property Tax Administrator as to what other information should be  
3 included in the report from the cities so as to facilitate analysis of  
4 the uses, purposes, and effectiveness of tax-increment financing and the  
5 process for its implementation or to streamline the reporting process  
6 provided for in this section to eliminate unnecessary paperwork.

7 Sec. 14. Section 18-2117.02, Revised Statutes Cumulative Supplement,  
8 2018, is amended to read:

9 18-2117.02 On or before May 1 of each year, each authority, or such  
10 other division or department of the city as designated by the governing  
11 body, shall compile information regarding the approval and progress of  
12 redevelopment projects that are financed in whole or in part through the  
13 division of taxes as provided in section 18-2147 and report such  
14 information to the governing body of the city and to the governing body  
15 of each county, school district, community college area, educational  
16 service unit, and natural resources district whose property taxes are  
17 affected by such division of taxes. The report shall include, but not be  
18 limited to, the following information:

19 (1) The total number of redevelopment projects within the city that  
20 have been financed in whole or in part through the division of taxes as  
21 provided in section 18-2147;

22 (2) The total estimated project costs for all such redevelopment  
23 projects;

24 (3) A comparison between the initial projected valuation of property  
25 included in each such redevelopment project as described in the  
26 redevelopment contract or, for redevelopment projects approved using an  
27 expedited review under section 11 of this act, in the redevelopment plan  
28 and the assessed value of the property included in each such  
29 redevelopment project as of January 1 of the year of the report;

30 (4) The number of such redevelopment projects for which financing  
31 has been paid in full during the previous calendar year and for which

1 taxes are no longer being divided pursuant to section 18-2147;

2 (5) The number of such redevelopment projects approved by the  
3 governing body in the previous calendar year;

4 (6) Information specific to each such redevelopment project approved  
5 by the governing body in the previous calendar year, including the  
6 project area, project type, amount of financing approved, and total  
7 estimated project costs; and

8 (7) The percentage of the city that has been designated as blighted.

9 Sec. 15. Section 18-2147, Revised Statutes Cumulative Supplement,  
10 2018, is amended to read:

11 18-2147 (1) Any redevelopment plan as originally approved or as  
12 later modified pursuant to section 18-2117 may contain a provision that  
13 any ad valorem tax levied upon real property, or any portion thereof, in  
14 a redevelopment project for the benefit of any public body shall be  
15 divided, for the applicable a period described in subsection (3) of this  
16 section not to exceed fifteen years after the effective date as  
17 identified in the project redevelopment contract or in the resolution of  
18 the authority authorizing the issuance of bonds pursuant to section  
19 18-2124, as follows:

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

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

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

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

1           (2) To the extent that a redevelopment plan authorizes the division  
2 of ad valorem taxes levied upon only a portion of the real property  
3 included in such redevelopment plan, any improvements funded by such  
4 division of taxes shall be related to the redevelopment plan that  
5 authorized such division of taxes.

6           (3)(a) For redevelopment plans that receive an expedited review  
7 under section 11 of this act, ad valorem taxes shall be divided for a  
8 period not to exceed ten years after the effective date as identified in  
9 the redevelopment plan.

10           (b) For all other redevelopment plans, ad valorem taxes shall be  
11 divided for a period not to exceed fifteen years after the effective date  
12 as identified in the project redevelopment contract or in the resolution  
13 of the authority authorizing the issuance of bonds pursuant to section  
14 18-2124.

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

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

1 with subdivisions (1)(a) and (b) of this section shall be the last  
2 certified valuation for the taxable year prior to the effective date of  
3 the provision to divide the taxes for the remaining portion of the ten-  
4 year or fifteen-year period pursuant to subsection (3) ~~(1)~~ of this  
5 section.

6 Sec. 16. Section 77-1704.01, Reissue Revised Statutes of Nebraska,  
7 is amended to read:

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

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

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

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

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

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

1 as a result of the expiration of the learning community common levies,  
2 the proceeds of which were distributed directly to school districts, and  
3 that the remaining learning community levies fund activities of the  
4 learning community.

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

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

15 Sec. 17. Original sections 18-2108, 18-2110, 18-2111, 18-2112,  
16 18-2114, 18-2117, and 77-1704.01, Reissue Revised Statutes of Nebraska,  
17 sections 18-2109, 18-2113, 18-2115, 18-2116, 18-2117.01, 18-2117.02, and  
18 18-2147, Revised Statutes Cumulative Supplement, 2018, and section  
19 18-2101, Revised Statutes Supplement, 2019, are repealed.