

LEGISLATURE OF NEBRASKA  
ONE HUNDRED SIXTH LEGISLATURE  
FIRST SESSION

**LEGISLATIVE BILL 194**

FINAL READING

Introduced by Urban Affairs Committee: Wayne, 13, Chairperson; Arch, 14; Brieese, 41; Crawford, 45; Hansen, M., 26; Hunt, 8; Lowe, 37.

Read first time January 11, 2019

Committee: Urban Affairs

1 A BILL FOR AN ACT relating to cities of the first class; to amend  
2 sections 16-115, 16-118, 16-316, 16-321.01, 16-610, 16-611, 16-614,  
3 16-629, 16-645, 16-648, 16-663, 16-671.01, 16-674, 16-675, and  
4 16-808, Reissue Revised Statutes of Nebraska, and sections 16-119,  
5 16-304, 16-305, 16-309, 16-312, 16-313, 16-314, 16-317, 16-318,  
6 16-319, 16-320, 16-321, 16-322, 16-323, 16-324, 16-326, 16-327,  
7 16-401, 16-402, 16-403, 16-404, 16-405, 16-406, 16-501, 16-502,  
8 16-503, 16-606, 16-609, 16-615, 16-618, 16-621, 16-624, 16-626,  
9 16-627, 16-630, 16-631, 16-632, 16-637, 16-646, 16-647, 16-649,  
10 16-650, 16-651, 16-652, 16-653, 16-654, 16-661, 16-662, 16-664,  
11 16-665, 16-672, 16-672.07, 16-679, 16-680, 16-691, 16-691.01,  
12 16-692, 16-693, 16-697, 16-699, 16-6,100, 16-702, 16-706, 16-707,  
13 16-712, 16-713, 16-714, 16-716, 16-717, 16-718, 16-719, 16-720,  
14 16-722, 16-723, 16-727, and 16-728, Revised Statutes Cumulative  
15 Supplement, 2018; to change provisions relating to cities of the  
16 first class; to harmonize provisions; and to repeal the original  
17 sections.  
18 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 16-115, Reissue Revised Statutes of Nebraska, is  
2 amended to read:

3 16-115 The corporate name of each city of the first class shall be  
4 the City of ....., and all process whatever affecting  
5 any such city shall be served in the manner provided for service of a  
6 summons in a civil action. The city shall procure and keep a seal with  
7 such emblem and device as it may think proper. Such seal may be either an  
8 engraved or ink stamp seal. It shall have included thereon the City  
9 of ....., together with date of incorporation, which shall be  
10 the seal of the city, and no other seal shall be used by the city. The  
11 impression or representation of the seal by stamp shall be sufficient  
12 sealing in all cases where sealing is required. An impression or  
13 representation of such seal shall be filed in the office of the Secretary  
14 of State, together with a resolution of the city council that the same  
15 has been duly adopted and is the seal of such ~~said~~ city.

16 Sec. 2. Section 16-118, Reissue Revised Statutes of Nebraska, is  
17 amended to read:

18 16-118 For purposes of sections 16-117 and 16-130, lands ~~Lands~~,  
19 lots, tracts, streets, or highways shall be deemed contiguous although a  
20 stream, embankment, strip, or parcel of land not more than two hundred  
21 feet wide lies between the same and the corporate limits.

22 Sec. 3. Section 16-119, Revised Statutes Cumulative Supplement,  
23 2018, is amended to read:

24 16-119 Any extraterritorial zoning regulations, property use  
25 regulations, or other laws, codes, rules, or regulations imposed upon any  
26 annexed lands by a the city of the first class ~~the city of the first class~~ before such annexation  
27 shall continue in full force and effect until otherwise changed.

28 Sec. 4. Section 16-304, Revised Statutes Cumulative Supplement,  
29 2018, is amended to read:

30 16-304 Each city council member of a city of the first class, before  
31 entering upon the duties of his or her office, shall be required to give

1 bond or evidence of equivalent insurance to the city. The bond shall be  
2 with two or more good and sufficient sureties or some responsible surety  
3 company. If by two sureties, they shall each justify that he or she is  
4 worth at least two thousand dollars over and above all debts and  
5 exemptions. Such bonds or evidence of equivalent insurance shall be in  
6 the sum of one thousand dollars, shall be conditioned for the faithful  
7 discharge of the duties of the city council member giving such bond or  
8 insurance, and shall be further conditioned that if the city council  
9 member shall vote for any expenditure or appropriation of money or  
10 creation of any liability in excess of the amount allowed by law, such  
11 city council member, and the sureties signing such bond, shall be liable  
12 thereon. The bond shall be filed with the city clerk and approved by the  
13 mayor, and upon the approval, the city may pay the premium for such bond.  
14 Any liability sought to be incurred, or debt created in excess of the  
15 amount limited or authorized by law, shall be taken and held by every  
16 court of the state as the joint and several liability and obligation of  
17 the city council member voting for and the mayor approving such  
18 liability, obligation, or debt, and not the debt, liability, or  
19 obligation of the city. Voting for or approving of such liability,  
20 obligation, or debt shall be conclusive evidence of malfeasance in office  
21 for which such city council member or mayor may be removed from office.

22 Sec. 5. Section 16-305, Revised Statutes Cumulative Supplement,  
23 2018, is amended to read:

24 16-305 All officers and employees of a the city of the first class  
25 shall receive such compensation as the mayor and city council may fix at  
26 the time of their appointment or employment, subject to the limitations  
27 set forth in this section. The city council may at its discretion by  
28 ordinance combine and merge any elective or appointive office or  
29 employment or any combination of duties of any such offices or  
30 employments, except mayor and city council member, with any other  
31 elective or appointive office or employment so that one or more of such

1 offices or employments or any combination of duties of any such offices  
2 or employments may be held by the same officer or employee at the same  
3 time. The city manager in a city under the city manager plan of  
4 government as provided in Chapter 19, article 6, may in his or her  
5 discretion combine and merge any elective or appointive office or  
6 employment or any combination of duties of any such offices or  
7 employments, except mayor and city council member, with any other  
8 elective or appointive office or employment so that one or more of such  
9 offices or employments or any combination of duties of any such offices  
10 or employments may be held by the same officer or employee at the same  
11 time. The offices or employments so merged and combined shall always be  
12 construed to be separate, and the effect of the combination or merger  
13 shall be limited to a consolidation of official duties only. The salary  
14 or compensation of the officer or employee holding the merged and  
15 combined offices or employments or offices and employments shall not be  
16 in excess of the maximum amount provided by law for the salary or  
17 compensation of the office, offices, employment, or employments so merged  
18 and combined.

19 Sec. 6. Section 16-309, Revised Statutes Cumulative Supplement,  
20 2018, is amended to read:

21 16-309 All officers of a city of the first class appointed by the  
22 mayor and confirmed by the city council shall hold the office to which  
23 they may be appointed until the end of the mayor's term of office and  
24 until their successors are appointed and qualified, unless sooner removed  
25 or the ordinance creating the office is repealed, or as otherwise  
26 provided by law.

27 Sec. 7. Section 16-312, Revised Statutes Cumulative Supplement,  
28 2018, is amended to read:

29 16-312 The mayor of a city of the first class shall preside at all  
30 the meetings of the city council and shall have the right to vote when  
31 his or her vote will provide the additional vote required to create a

1 number of votes equal to a majority of the number of members elected to  
2 the city council. He or she shall have the superintending control of all  
3 the officers and affairs of the city and shall take care that the  
4 ordinances of the city and the provisions of law relating to cities of  
5 the first class are complied with. He or she may administer oaths and  
6 shall sign the commissions and appointments of all the officers appointed  
7 in the city.

8 Sec. 8. Section 16-313, Revised Statutes Cumulative Supplement,  
9 2018, is amended to read:

10 16-313 The mayor of a city of the first class shall have the power  
11 to approve or veto any ordinance passed by the city council and to  
12 approve or veto any order, bylaw, resolution, award of or vote to enter  
13 into any contract, or the allowance of any claim. If the mayor approves  
14 the ordinance, order, bylaw, resolution, contract, or claim, he or she  
15 shall sign it, and it shall become effective. If the mayor vetoes the  
16 ordinance, order, bylaw, resolution, contract, or any item or items of  
17 appropriations or claims, he or she shall return it to the city council  
18 stating that the measure is vetoed. The mayor may issue the veto at the  
19 meeting at which the measure passed or within seven calendar days after  
20 the meeting. If the mayor issues the veto after the meeting, the mayor  
21 shall notify the city clerk of the veto in writing. The city clerk shall  
22 notify the city council in writing of the mayor's veto. Any ordinance,  
23 order, bylaw, resolution, award of or vote to enter into any contract, or  
24 the allowance of any claim vetoed by the mayor, may be passed over his or  
25 her veto by a vote of two-thirds of all the members elected to the city  
26 council, notwithstanding his or her veto. If the mayor neglects or  
27 refuses to sign any ordinance, order, bylaw, resolution, award of or vote  
28 to enter into any contract, or the allowance of any claim, but fails to  
29 veto the measure within the time required by this section, the measure  
30 shall become effective without his or her signature. The mayor may veto  
31 any item or items of any appropriation bill or any claims bill, and

1 approve the remainder thereof, and the item or items so vetoed may be  
2 passed by the city council over the veto as in other cases.

3 Sec. 9. Section 16-314, Revised Statutes Cumulative Supplement,  
4 2018, is amended to read:

5 16-314 The mayor of a city of the first class shall, from time to  
6 time, communicate to the city council such information and recommend such  
7 measures as in his or her opinion may tend to the improvement of the  
8 finances of the city, the police, health, comfort, and general prosperity  
9 of the city, and may have such jurisdiction as may be invested in him or  
10 her by ordinance over all places within the extraterritorial zoning  
11 jurisdiction of the city, for the enforcement of health or quarantine  
12 ordinances and the regulation thereof.

13 Sec. 10. Section 16-316, Reissue Revised Statutes of Nebraska, is  
14 amended to read:

15 16-316 The mayor of a city of the first class shall have power after  
16 conviction to remit fines and forfeitures, and to grant reprieves and  
17 pardons for all offenses arising under the ordinances of the city.

18 Sec. 11. Section 16-317, Revised Statutes Cumulative Supplement,  
19 2018, is amended to read:

20 16-317 The city clerk of a city of the first class shall have the  
21 custody of all laws and ordinances and shall keep a correct journal of  
22 the proceedings of the city council. After the period of time specified  
23 by the State Records Administrator pursuant to the Records Management  
24 Act, the city clerk may transfer such journal of the proceedings of the  
25 city council to the State Archives of the Nebraska State Historical  
26 Society for permanent preservation. He or she shall also perform such  
27 other duties as may be required by the ordinances of the city.

28 Sec. 12. Section 16-318, Revised Statutes Cumulative Supplement,  
29 2018, is amended to read:

30 16-318 (1) The city treasurer of a city of the first class shall be  
31 required to give bond or evidence of equivalent insurance of not less

1 than twenty-five thousand dollars, or he or she may be required to give  
2 bond in double the sum of money estimated by the city council at any time  
3 to be in his or her hands belonging to the city. The city treasurer shall  
4 be the custodian of all money belonging to the city. The city council  
5 shall pay the actual premium of the bond or insurance coverage of such  
6 treasurer.

7 (2) The city treasurer of a city of the first class shall keep a  
8 separate account of each fund or appropriation and the debts and credits  
9 belonging thereto. He or she shall give every person paying money into  
10 the treasury a receipt therefor, specifying date of payment and on what  
11 account paid. He or she shall also file copies of such receipts, except  
12 tax receipts, with his or her monthly reports, and he or she shall at the  
13 end of every month, and as often as may be requested, render an account  
14 to the city council, under oath, showing the state of the treasury at the  
15 date of such account, the amount of money remaining in each fund and the  
16 amount paid therefrom, and the balance of money in the treasury. The city  
17 treasurer shall also accompany such account with a statement of all  
18 receipts and disbursements, together with all warrants redeemed and paid  
19 by him or her, which warrants, with all vouchers held by him or her,  
20 shall be filed with his or her account in the city clerk's office. He or  
21 she shall produce and show all funds shown by such report to be on hand,  
22 or satisfy the city council or its committee that he or she has such  
23 funds in his or her custody or under his or her control. If the city  
24 treasurer fails to render his or her account within twenty days after the  
25 end of the month, or by a later date established by the city council, the  
26 mayor with the consent of the city council may consider this failure as  
27 cause to remove the city treasurer from office.

28 (3) The city treasurer of a city of the first class shall keep a  
29 record of all outstanding bonds against the city, showing the number and  
30 amount of each bond, for and to whom the bonds were issued, and the date  
31 upon which any bond is purchased, paid, or canceled. He or she shall

1 accompany the annual statement submitted pursuant to section 19-1101 with  
2 a description of the bonds issued and sold in that year and the terms of  
3 sale, with every item of expense thereof.

4 (4) The city treasurer of a city of the first class may employ and  
5 appoint a delinquent tax collector, who shall be allowed a percentage  
6 upon his or her collections to be fixed by the city council, not to  
7 exceed the fees allowed by law to the county treasurer for like services.  
8 Upon taxes collected by such delinquent tax collector, the city treasurer  
9 shall receive no fees.

10 (5) The city treasurer of a city of the first class shall prepare  
11 all special assessment lists and shall collect all special assessments.

12 Sec. 13. Section 16-319, Revised Statutes Cumulative Supplement,  
13 2018, is amended to read:

14 16-319 The city attorney of a city of the first class shall be the  
15 legal advisor of the city council and other city officers. The city  
16 attorney shall commence, prosecute, and defend all suits and actions  
17 necessary to be commenced, prosecuted, or defended on behalf of the city,  
18 or that may be ordered by the city council. He or she shall attend  
19 meetings of the city council and give them his or her opinion upon any  
20 matters submitted to him or her, either orally or in writing as may be  
21 required. The mayor and city council shall have the right to pay the city  
22 attorney additional compensation for legal services performed by him or  
23 her for the city or to employ additional legal assistance and to pay for  
24 such legal assistance out of the funds of the city. Whenever the mayor  
25 and city council have by ordinance so authorized, the board of public  
26 works shall have the right to pay the city attorney additional  
27 compensation for legal services performed by him or her for it or to  
28 employ additional legal assistance other than the city attorney and pay  
29 such legal assistance out of funds disbursed under the orders of the  
30 board of public works.

31 Sec. 14. Section 16-320, Revised Statutes Cumulative Supplement,

1 2018, is amended to read:

2 16-320 The city engineer of a city of the first class shall make a  
3 record of the minutes of his or her surveys and of all work done for the  
4 city, including sewers, extension of water systems and heating systems,  
5 electric light and sewerage systems, and power plants, and accurately  
6 make such plats, sections, profiles, and maps as may be necessary in the  
7 prosecution of any public work, which shall be public records and belong  
8 to the city and be turned over to his or her successor.

9 Sec. 15. Section 16-321, Revised Statutes Cumulative Supplement,  
10 2018, is amended to read:

11 16-321 (1) The city engineer of a city of the first class shall,  
12 when requested by the mayor or city council, make estimates of the cost  
13 of labor and material which may be done or furnished by contract with the  
14 city and make all surveys, estimates, and calculations necessary to be  
15 made for the establishment of grades, the building of culverts, sewers,  
16 electric light systems, waterworks, power plants, public heating systems,  
17 bridges, curbing, and gutters, the improvement of streets, and the  
18 erection and repair of buildings and shall perform such other duties as  
19 the city council may require. When the city has appointed a board of  
20 public works, and the mayor and city council have by ordinance so  
21 authorized, such board may utilize its own engineering staff and may hire  
22 consulting engineers for the design and installation of extensions and  
23 improvements of the works under the jurisdiction of the board of public  
24 works. Whenever the mayor and city council have authorized the same, the  
25 board of public works may purchase material and employ labor for the  
26 enlargement or improvement of the systems and works under the  
27 jurisdiction of the board.

28 (2) Except as provided in section 18-412.01, no contract for  
29 enlargement or general improvements, such as water extensions, sewers,  
30 public heating systems, bridges, work on streets, or any other work or  
31 improvement when the cost of such improvement is assessed to the

1 property, costing over thirty thousand dollars shall be made unless it is  
2 first approved by the city council.

3 (3) Except as provided in section 18-412.01, before the city council  
4 makes any contract in excess of thirty thousand dollars for enlargement  
5 or general improvements, such as water extensions, sewers, public heating  
6 systems, bridges, work on streets, or any other work or improvement when  
7 the cost of such enlargement or improvement is assessed to the property,  
8 an estimate of the cost shall be made by the city engineer and submitted  
9 to the city council. In advertising for bids as provided in subsections  
10 (4) and (6) of this section, the city council may publish the amount of  
11 the estimate.

12 (4) Advertisements for bids shall be required for any contract  
13 costing over thirty thousand dollars entered into (a) for enlargement or  
14 general improvements, such as water extensions, sewers, public heating  
15 systems, bridges, work on streets, or any other work or improvement when  
16 the cost of such enlargement or improvement is assessed to the property,  
17 or (b) for the purchase of equipment used in the construction of such  
18 enlargement or general improvements.

19 (5) A municipal electric utility may enter into a contract for the  
20 enlargement or improvement of the electric system or for the purchase of  
21 equipment used for such enlargement or improvement without advertising  
22 for bids if the price is: (a) Thirty thousand dollars or less; (b) sixty  
23 thousand dollars or less and the municipal electric utility has gross  
24 annual revenue from retail sales in excess of one million dollars; (c)  
25 ninety thousand dollars or less and the municipal electric utility has  
26 gross annual revenue from retail sales in excess of five million dollars;  
27 or (d) one hundred twenty thousand dollars or less and the municipal  
28 electric utility has gross annual revenue from retail sales in excess of  
29 ten million dollars.

30 (6) The advertisement provided for in subsections (3) and (4) of  
31 this section shall be published at least seven days prior to the bid

1 closing in a legal newspaper in or of general circulation in the city. In  
2 case of a public emergency resulting from infectious or contagious  
3 diseases, destructive windstorms, floods, snow, war, or an exigency or  
4 pressing necessity or unforeseen need calling for immediate action or  
5 remedy to prevent a serious loss of, or serious injury or damage to,  
6 life, health, or property, estimates of costs and advertising for bids  
7 may be waived in the emergency ordinance authorized by section 16-405  
8 when adopted by a three-fourths vote of the city council and entered of  
9 record.

10 (7) If, after advertising for bids as provided in subsections (3),  
11 (4), and (6) of this section, the city council receives fewer than two  
12 bids on a contract or if the bids received by the city council contain a  
13 price which exceeds the estimated cost, the mayor and the city council  
14 may negotiate a contract in an attempt to complete the proposed  
15 enlargement or general improvements at a cost commensurate with the  
16 estimate given.

17 (8) If the materials are of such a nature that, in the opinion of  
18 the manufacturer and with the concurrence of the city council or board of  
19 public works, no cost can be estimated until the materials have been  
20 manufactured or assembled to the specific qualifications of the city, the  
21 city council or board of public works may authorize the manufacture and  
22 assemblage of such materials and may thereafter approve the estimated  
23 cost expenditure when it is provided by the manufacturer.

24 Sec. 16. Section 16-321.01, Reissue Revised Statutes of Nebraska, is  
25 amended to read:

26 16-321.01 Any municipal bidding procedure may be waived by the city  
27 council or board of public works of a city of the first class (1) when  
28 materials or equipment are purchased at the same price and from the same  
29 seller as materials or equipment which have formerly been obtained  
30 pursuant to the state bidding procedure in sections 81-145 to 81-162, (2)  
31 when the contract is negotiated directly with a sheltered workshop

1 pursuant to section 48-1503, or (3) when required to comply with any  
2 federal grant, loan, or program.

3 Sec. 17. Section 16-322, Revised Statutes Cumulative Supplement,  
4 2018, is amended to read:

5 16-322 The mayor and city council of a city of the first class may,  
6 whenever they deem it expedient, employ a special engineer to make or  
7 assist in making any particular estimate or survey, and any estimate or  
8 survey made by such special engineer shall have the same validity and  
9 serve in all respects as though the same had been made by the city  
10 engineer.

11 Sec. 18. Section 16-323, Revised Statutes Cumulative Supplement,  
12 2018, is amended to read:

13 16-323 The chief of police of a city of the first class shall have  
14 the immediate superintendence of the police. He or she and the police  
15 officers shall have the power and the duty to arrest all offenders  
16 against the laws of the state or of the city, by day or by night, in the  
17 same manner as a county sheriff and to keep such offenders in the city  
18 prison or other place to prevent their escape until a trial or  
19 examination may be had before the proper officer. The chief of police and  
20 police officers shall have the same power as the county sheriff in  
21 relation to all criminal matters arising out of a violation of a city  
22 ordinance and all process issued by the county court in connection with a  
23 violation of a city ordinance.

24 Sec. 19. Section 16-324, Revised Statutes Cumulative Supplement,  
25 2018, is amended to read:

26 16-324 The street commissioner of a city of the first class shall be  
27 subject to the orders of the mayor and city council by resolution, have  
28 general charge, direction, and control of all work in the streets,  
29 sidewalks, culverts, and bridges of the city, except matters in charge of  
30 the board of public works, and shall perform such other duties as the  
31 city council may require.

1           Sec. 20. Section 16-326, Revised Statutes Cumulative Supplement,  
2 2018, is amended to read:

3           16-326 The salary of any elective officer of any city of the first  
4 class shall not be increased or diminished during the term for which he  
5 or she was elected, except that when there are officers elected to the  
6 city council, or to a board or commission having more than one member and  
7 the terms of one or more members commence and end at different times, the  
8 compensation of all members of such city council, board, or commission  
9 may be increased or diminished at the beginning of the full term of any  
10 member thereof. No person who shall have resigned or vacated any office  
11 shall be eligible to the same during the time for which he or she was  
12 elected when, during the same time, the salary has been increased.

13           Sec. 21. Section 16-327, Revised Statutes Cumulative Supplement,  
14 2018, is amended to read:

15           16-327 The mayor or city council of a city of the first class shall  
16 have power, when he, she, or it deems it necessary, to require any  
17 officer of the city to exhibit his or her accounts or other papers and  
18 make reports to the city council, in writing, touching any subject or  
19 matter it may require pertaining to the office.

20           Sec. 22. Section 16-401, Revised Statutes Cumulative Supplement,  
21 2018, is amended to read:

22           16-401 Regular meetings of the city council of a city of the first  
23 class shall be held at such times as may be fixed by ordinance and  
24 special meetings whenever called by the mayor or any four city council  
25 members. A majority of all the members elected to the city council shall  
26 constitute a quorum for the transaction of any business, except as  
27 otherwise required by law, but a less number may adjourn, from time to  
28 time, and compel the attendance of absent members. An affirmative vote of  
29 not less than one-half of the elected members shall be required for the  
30 transaction of any business.

31           Sec. 23. Section 16-402, Revised Statutes Cumulative Supplement,

1 2018, is amended to read:

2 16-402 The city council of a city of the first class shall elect one  
3 of the city council members as president of the city council, and he or  
4 she shall preside at all meetings of the city council in the absence of  
5 the mayor. In the absence of the president, the city council members  
6 shall elect one of their own body to occupy the place temporarily, who  
7 shall be styled acting president of the city council. The president and  
8 acting president, when occupying the place of mayor, shall have the same  
9 privileges as other members of the city council, and all acts of the  
10 president or acting president while so acting shall be as binding upon  
11 the city council and upon the city as if done by the mayor.

12 Sec. 24. Section 16-403, Revised Statutes Cumulative Supplement,  
13 2018, is amended to read:

14 16-403 All ordinances of a city of the first class shall be passed  
15 pursuant to such rules and regulations as the city council may provide,  
16 and all such ordinances may be proved by the certificate of the city  
17 clerk under the seal of the city. When printed or published in book or  
18 pamphlet form and purporting to be published by authority of the city,  
19 such ordinances shall be read and received in evidence in all courts and  
20 places without further proof. The passage, approval, and publication or  
21 posting of such ordinance shall be sufficiently proved by a certificate  
22 under the seal of the city from the city clerk showing that such  
23 ordinance was passed and approved, and when and in what paper the same  
24 was published, and when and by whom and where the same was posted. When  
25 ordinances are published in book or pamphlet form, purporting to be  
26 published by authority of the city council, the same need not be  
27 otherwise published and such book or pamphlet shall be received as  
28 evidence of the passage and legal publication of such ordinances, as of  
29 the dates mentioned in such book or pamphlet, in all courts without  
30 further proof.

31 Sec. 25. Section 16-404, Revised Statutes Cumulative Supplement,

1 2018, is amended to read:

2 16-404 (1) All ordinances and resolutions or orders for the  
3 appropriation or payment of money in a city of the first class shall  
4 require for their passage or adoption the concurrence of a majority of  
5 all members elected to the city council. The mayor may vote on any such  
6 matter when his or her vote will provide the additional vote required to  
7 create a number of votes equal to a majority of the number of members  
8 elected to the city council, and the mayor shall, for the purpose of such  
9 vote, be deemed to be a member of the city council.

10 (2) Ordinances of a general or permanent nature in a city of the  
11 first class shall be read by title on three different days unless three-  
12 fourths of the city council members vote to suspend this requirement,  
13 except that in a city having a commission form of government such  
14 requirement may be suspended by a three-fifths majority vote. Regardless  
15 of the form of government, such requirement shall not be suspended for  
16 any ordinance for the annexation of territory or the redrawing of  
17 boundaries for city council election districts or wards. In case such  
18 requirement is suspended, the ordinances shall be read by title or number  
19 and then moved for final passage. Three-fourths of the city council  
20 members may require a reading of any such ordinance in full before  
21 enactment under either procedure set out in this section, except that in  
22 a city having a commission form of government, such reading may be  
23 required by a three-fifths majority vote.

24 (3) Ordinances in a city of the first class shall contain no subject  
25 which is not clearly expressed in the title, and, except as provided in  
26 section 19-915, no ordinance or section thereof shall be revised or  
27 amended unless the new ordinance contains the entire ordinance or section  
28 as revised or amended and the ordinance or section so amended is  
29 repealed, except that:

30 (a) For an ordinance revising all the ordinances of a the city of  
31 the first class, the only title necessary shall be An ordinance of the

1 city of ....., revising all the ordinances of the city. Under such  
2 title all the ordinances may be revised in sections and chapters or  
3 otherwise, may be corrected, added to, and any part suppressed, and may  
4 be repealed with or without a saving clause as to the whole or any part  
5 without other title; and

6 (b) For an ordinance used solely to revise ordinances or code  
7 sections or to enact new ordinances or code sections in order to adopt  
8 statutory changes made by the Legislature which are specific and  
9 mandatory and bring the ordinances or code sections into conformance with  
10 state law, the title need only state that the ordinance revises those  
11 ordinances or code sections affected by or enacts ordinances or code  
12 sections generated by legislative changes. Under such title, all such  
13 ordinances or code sections may be revised, repealed, or enacted in  
14 sections and chapters or otherwise by a single ordinance without other  
15 title.

16 Sec. 26. Section 16-405, Revised Statutes Cumulative Supplement,  
17 2018, is amended to read:

18 16-405 The style of ordinances of a city of the first class shall  
19 be: "Be it ordained by the mayor and city council of the city  
20 of ....., " and all ordinances of a general nature shall,  
21 within fifteen days after they are passed, be published in a legal  
22 newspaper in or of general circulation within the city, or in pamphlet  
23 form, to be distributed or sold, as may be provided by ordinance. Every  
24 ordinance fixing a penalty or forfeiture for its violation shall, before  
25 the ordinance takes effect, be published for at least one week in the  
26 manner prescribed in this section. In cases of riots, infectious  
27 diseases, or other impending danger, or any other emergency requiring its  
28 immediate operation, such ordinance shall take effect upon the  
29 proclamation of the mayor immediately upon its first publication as  
30 provided in this section.

31 Sec. 27. Section 16-406, Revised Statutes Cumulative Supplement,

1 2018, is amended to read:

2 16-406 The city council of a city of the first class or any  
3 committee of the members thereof shall have power to compel the  
4 attendance of witnesses for the investigation of matters that may come  
5 before them. The president or acting president of the city council, or  
6 chairperson of such committee for the time being, may administer such  
7 requisite oaths. Such city council or committee shall have the same  
8 authority to compel the giving of testimony as is conferred on courts of  
9 justice.

10 Sec. 28. Section 16-501, Revised Statutes Cumulative Supplement,  
11 2018, is amended to read:

12 16-501 No contract shall be made by the city council in a city of  
13 the first class or any committee or member thereof and no expense shall  
14 be incurred by any of the officers or departments of the city, whether  
15 the object of the expenditure shall have been ordered by the city council  
16 or not, unless an appropriation shall have been previously made  
17 concerning such expense, except as otherwise expressly provided by law.

18 Sec. 29. Section 16-502, Revised Statutes Cumulative Supplement,  
19 2018, is amended to read:

20 16-502 No officer shall receive any pay or perquisites from a the  
21 city of the first class other than his or her salary, as provided by  
22 ordinance and the law relating to cities of the first class, and the city  
23 council shall not pay or appropriate any money or any valuable thing to  
24 any person not an officer for the performance of any act, service, or  
25 duty, the doing or performance of which shall come within the proper  
26 scope of the duties of any officer of such city, unless the money or  
27 valuable thing is specifically appropriated and ordered by a vote of  
28 three-fourths of all the members elected to the city council.

29 Sec. 30. Section 16-503, Revised Statutes Cumulative Supplement,  
30 2018, is amended to read:

31 16-503 On the passage or adoption of every resolution or order to

1 enter into a contract, or accepting of work done under contract, by the  
2 mayor or city council of a city of the first class, the yeas and nays  
3 shall be called and entered upon the record. To pass or adopt any bylaw  
4 or ordinance or any such resolution or order, a concurrence of a majority  
5 of the whole number of the members elected to the city council shall be  
6 required. The mayor may vote on any such matter when his or her vote will  
7 provide the additional vote required to create a number of votes equal to  
8 a majority of the number of members elected to the city council, and the  
9 mayor shall, for the purpose of such vote, be deemed to be a member of  
10 the city council. The requirements of a roll call or viva voce vote shall  
11 be satisfied by a city which utilizes an electronic voting device which  
12 allows the yeas and nays of each city council member to be readily seen  
13 by the public.

14 Sec. 31. Section 16-606, Revised Statutes Cumulative Supplement,  
15 2018, is amended to read:

16 16-606 The city council of a city of the first class may assess and  
17 levy the whole expense and damage incurred in the creation of any street,  
18 avenue, or alley upon the real property fronting upon the same and other  
19 property nearby that may be benefited thereby in proportions according to  
20 benefits. Such assessments and levy shall be made by resolution, at a  
21 regular meeting of the city council, and notice of the time of such  
22 meeting and that such assessments will be made thereat shall be published  
23 in a legal newspaper in or of general circulation within the city ten  
24 days before such meeting. Such special taxes shall be due and payable to  
25 the city treasurer in thirty days after the assessment and levy. At the  
26 time of the next certification to the county clerk for general revenue  
27 purposes, such special assessment and levy, so far as not then paid,  
28 shall be certified to the county clerk and be put upon the tax list and  
29 be collected as other real estate taxes are collected, and paid over to  
30 the city treasurer to reimburse the city. Such special taxes shall be a  
31 lien on the property upon which assessed and levied from the assessment,

1 and shall bear interest at a rate not to exceed the rate of interest  
2 specified in section 45-104.01, as such rate may from time to time be  
3 adjusted by the Legislature, from the time due until paid. The  
4 proceedings for widening streets shall be the same as herein provided for  
5 creating new streets, and shall apply to the widening of streets, alleys,  
6 and avenues.

7 Sec. 32. Section 16-609, Revised Statutes Cumulative Supplement,  
8 2018, is amended to read:

9 16-609 The city council of a city of the first class shall have  
10 power to open, control, name, rename, extend, widen, narrow, vacate,  
11 grade, curb, gutter, park, and pave or otherwise to improve and control  
12 and keep in good repair and condition, in any manner it may deem proper,  
13 any street, avenue, or alley, or public park or square, or part of  
14 either, within the limits of the city or within its extraterritorial  
15 zoning jurisdiction, and it may grade partially or to the established  
16 grade, or park or otherwise improve any width or part of any such street,  
17 avenue, or alley. When the city vacates all or any portion of a street,  
18 avenue, or alley, or public park or square, or part of either, the city  
19 shall, within thirty days after the effective date of the vacation, file  
20 a certified copy of the vacating ordinance with the register of deeds for  
21 the county in which the vacated property is located to be indexed against  
22 all affected lots.

23 Sec. 33. Section 16-610, Reissue Revised Statutes of Nebraska, is  
24 amended to read:

25 16-610 The mayor and city council of a city of the first class shall  
26 have the care, supervision and control of all public highways, bridges,  
27 streets, alleys, public squares and commons, and shall cause the same to  
28 be kept open and in repair and free from nuisances.

29 Sec. 34. Section 16-611, Reissue Revised Statutes of Nebraska, is  
30 amended to read:

31 16-611 (1) Upon the vacation of any street or alley by a the city of

1 the first class, the title to such property shall vest in the owners of  
2 the abutting property and become a part of such property, one-half on  
3 each side thereof, unless the city reserves title in the ordinance  
4 vacating such street or alley. If title is retained by the city, such  
5 property may be sold, conveyed, exchanged, or leased upon such terms and  
6 conditions as shall be deemed in the best interests of the city.

7 (2) When a portion of a street or alley is vacated only on one side  
8 of the center thereof, the title to such property shall vest in the owner  
9 of the abutting property and become part of such property unless the city  
10 reserves title in the ordinance vacating a portion of such street or  
11 alley. If title is retained by the city, such property may be sold,  
12 conveyed, exchanged, or leased upon such terms and conditions as shall be  
13 deemed in the best interests of the city.

14 (3) When the city vacates all or any portion of a street or alley,  
15 the city shall, within thirty days after the effective date of the  
16 vacation, file a certified copy of the vacating ordinance with the  
17 register of deeds for the county in which the vacated property is located  
18 to be indexed against all affected lots.

19 (4) The title to property vacated pursuant to this section shall be  
20 subject to the following:

21 (a) There is reserved to the city the right to maintain, operate,  
22 repair, and renew public utilities existing at the time title to the  
23 property is vacated there; and

24 (b) There is reserved to the city, any public utilities, and any  
25 cable television systems the right to maintain, repair, renew, and  
26 operate water mains, gas mains, pole lines, conduits, electrical  
27 transmission lines, sound and signal transmission lines, and other  
28 similar services and equipment and appurtenances, including lateral  
29 connections or branch lines, above, on, or below the surface of the  
30 ground that are existing as valid easements at the time title to the  
31 property is vacated for the purposes of serving the general public or the

1 abutting properties and to enter upon the premises to accomplish such  
2 purposes at any and all reasonable times.

3 Sec. 35. Section 16-614, Reissue Revised Statutes of Nebraska, is  
4 amended to read:

5 16-614 The mayor and city council of a city of the first class may  
6 provide for regulating and requiring the numbering of houses along public  
7 streets or avenues.

8 Sec. 36. Section 16-615, Revised Statutes Cumulative Supplement,  
9 2018, is amended to read:

10 16-615 (1) The mayor and city council of a city of the first class  
11 may establish the grade of any street, avenue, or alley in the city or  
12 within a county industrial area as defined in section 13-1111 contiguous  
13 to such city. When the grade of any street, avenue, or alley has been  
14 established, the grade of all or any part shall not be changed unless the  
15 city clerk has sent notice of the proposed change in grade to the owners  
16 of the lots or land abutting upon the street, avenue, or alley or part of  
17 a street, avenue, or alley where such change of grade is to be made. The  
18 notice shall be sent to the addresses of the owners as they appear in the  
19 office of the register of deeds upon the date of the mailing of the  
20 notice. The notice shall be sent by regular United States mail, postage  
21 prepaid, postmarked at least twenty-one days before the date upon which  
22 the city council takes final action on approval of the ordinance  
23 authorizing the change in grade. The notice shall inform the owner of the  
24 nature of the proposed change, that final action by the city council is  
25 pending, and of the location where additional information on the project  
26 may be obtained. Following the adoption of an ordinance changing the  
27 grade of all or any part of a street, avenue, or alley, no change in  
28 grade shall be made until the damages to property owners which may be  
29 caused by such change of grade are determined as provided in sections  
30 76-704 to 76-724.

31 (2) For the purpose of paying the damages, if any, so awarded, the

1 mayor and city council may borrow money from any available fund in the  
2 amount necessary, which amount, upon the collection of such amount by  
3 special assessment, shall be transferred from such special fund to the  
4 fund from which it has been borrowed. No street, avenue, or alley shall  
5 be worked to such grade or change of grade until the damages so assessed  
6 shall be tendered to such property owners or their agents. Before the  
7 mayor and city council enter into any contract to grade any such street,  
8 avenue, or alley, the damages, if any, sustained by the property owners,  
9 shall be ascertained by condemnation proceedings. For the purpose of  
10 paying the damages awarded and the costs of the condemnation proceedings,  
11 the mayor and city council may levy a special assessment upon the lots  
12 and lands abutting upon such street, avenue, or alley, or part thereof,  
13 so graded, as adjudged by the mayor and city council to be especially  
14 benefited in proportion to such benefits. Such assessment shall be  
15 collected as other special assessments.

16 Sec. 37. Section 16-618, Revised Statutes Cumulative Supplement,  
17 2018, is amended to read:

18 16-618 Any improvement district created pursuant to section 16-617  
19 shall include only portions of different streets, or portions of alleys,  
20 or portions of each, which abut or adjoin so that such district, when  
21 created, makes up one continuous or extended street or more, except that  
22 the district may include a cul de sac, any street, alley, or portion  
23 thereof which is closed at one end or which connects with only one other  
24 existing street, alley, or portion thereof. Any improvement district may  
25 include portions of different streets, or portions of different alleys,  
26 or portions of each, if they abut or connect with each other, or if the  
27 several portions abut on pavement or gravel already laid, or any other of  
28 improvements already laid.

29 Sec. 38. Section 16-621, Revised Statutes Cumulative Supplement,  
30 2018, is amended to read:

31 16-621 In advertising for bids for paving, repaving, graveling, or

1 macadamizing, the mayor and city council of a city of the first class may  
2 provide for bids on different materials and types of construction, and  
3 shall in addition provide for asking bids on any material or materials  
4 that may be suggested by petition of owners of the record title  
5 representing twenty-five percent of the abutting property owners in an  
6 improvement district, if such petition is filed with the city clerk  
7 before advertisement for bids is ordered. On opening of bids for paving  
8 or repaving in any such district, the mayor and city council shall  
9 postpone action thereon for a period of not less than ten days. During  
10 such period of postponement, the owners of the record title representing  
11 a majority of the abutting property owners in a district may file with  
12 the city clerk a petition for the use of a particular material for paving  
13 for which a bid has been received, in which event a bid on that material  
14 shall be accepted and the work shall be done with that material. The  
15 regulations as to advertising for bids and opening of bids and postponing  
16 of action thereon and the right of selection of materials shall not apply  
17 in case of graveling. In case such owners fail to designate the material  
18 they desire used in such paving or repaving, or macadamizing, in the  
19 manner and within the time provided in this section, the mayor and city  
20 council shall determine the material to be used. The mayor and city  
21 council may reject all bids and readvertise if, in their judgment, the  
22 public interest requires.

23       Sec. 39. Section 16-624, Revised Statutes Cumulative Supplement,  
24 2018, is amended to read:

25       16-624 Whenever the owners of lots or lands abutting upon any  
26 street, avenue, or alley within a the city of the first class,  
27 representing three-fourths of the front footage thereon, so that an  
28 improvement district when created will make up one continuous or extended  
29 thoroughfare or more, shall petition the mayor and city council to make  
30 improvement of such street, avenue, or alley without cost to the city,  
31 and to assess the entire cost of any such improvements in any such

1 street, avenue, or alley, including intersections of streets or avenues  
2 and spaces opposite alleys, against the private property within such  
3 improvement district or districts, it shall be the duty of the mayor and  
4 city council to create the proper improvement district or districts,  
5 which shall be consecutively numbered, and to improve the same and to  
6 proceed in the same manner and form as provided for in other improvement  
7 districts. The mayor and city council shall have power to levy the entire  
8 cost of such improvements of any such street, avenue, or alley, including  
9 intersections of streets or avenues and spaces opposite alleys, against  
10 the private property within such district, and to issue Street  
11 Improvement Bonds of District No. .... to pay for such improvements in  
12 the same manner and form as provided for in other improvement bonds. Such  
13 bonds shall be issued to cover the entire cost of so improving such  
14 streets or avenues, intersections of the same, and spaces opposite  
15 alleys. If the assessments provided for, or any part thereof, shall fail,  
16 or for any reason shall be invalid, the mayor and city council may make  
17 other and further assessments upon such lots or lands as may be required  
18 to collect from the same the cost of any improvements properly chargeable  
19 thereto, as provided in this section. The mayor and city council shall  
20 have the discretion to deny the formation of the proposed district when  
21 the area to be improved has not previously been improved with a water  
22 system, sewer system, and grading of streets. If the mayor and city  
23 council should deny a requested improvement district formation, they  
24 shall state their grounds for such denial in a written letter to  
25 interested parties.

26 Sec. 40. Section 16-626, Revised Statutes Cumulative Supplement,  
27 2018, is amended to read:

28 16-626 In a city of the first class, for ~~For~~ all improvements of  
29 the intersections and areas formed by the crossing of streets, avenues,  
30 or alleys, and one-half of the streets adjacent to real estate owned by  
31 the United States, the State of Nebraska, or the city, the assessment

1 shall be made upon all the taxable property of the city, and for the  
2 payment of such improvements, the mayor and city council are hereby  
3 authorized to issue improvement bonds of the city in such denominations  
4 as they deem proper, to be called Intersection Improvement Bonds, payable  
5 in not to exceed twenty years from date of the bonds and to bear interest  
6 payable annually or semiannually. Such bonds shall not be issued in  
7 excess of the cost of such improvements. For the purpose of making  
8 partial payments as the work progresses in making the improvements of  
9 streets, avenues, alleys, or intersections and areas formed by the  
10 crossing of streets, avenues, or alleys, or one-half of the streets  
11 adjacent to real estate owned by the United States, the State of  
12 Nebraska, or the city, warrants may be issued by the mayor and city  
13 council upon certificates of the engineer in charge showing the amount of  
14 the work completed and materials necessarily purchased and delivered for  
15 the orderly and proper continuation of the project, in a sum not  
16 exceeding ninety-five percent of the cost thereof, and upon completion  
17 and acceptance of the work issue a final warrant for the balance of the  
18 amount due the contractor, which warrants shall be redeemed and paid upon  
19 the sale of bonds authorized by law. The city shall pay to the contractor  
20 interest at the rate of eight percent per annum on the amounts due on  
21 partial and final payments beginning forty-five days after the  
22 certification of the amounts due by the engineer in charge and approval  
23 by the city council, and running until the date that the warrant is  
24 tendered to the contractor. Nothing in this section shall be construed as  
25 authorizing the mayor and city council to make improvements of any  
26 intersections or areas formed by the crossing of streets, avenues, or  
27 alleys, unless in connection with one or more blocks of any of aforesaid  
28 kinds or forms of street improvement of which the improvement of such  
29 intersection or areas shall form a part.

30 Sec. 41. Section 16-627, Revised Statutes Cumulative Supplement,  
31 2018, is amended to read:

1           16-627 The cost and expense of improving, constructing, or repairing  
2 streets, avenues, alleys, and sidewalks, at their intersections as  
3 provided in section 16-626, may be included in the special tax levied for  
4 the construction or improvement of any one street, avenue, alley, or  
5 sidewalk, as may be deemed best by the city council.

6           Sec. 42. Section 16-629, Reissue Revised Statutes of Nebraska, is  
7 amended to read:

8           16-629 In a city of the first class, curbing ~~Curbing~~ and guttering  
9 shall not be required or ordered to be laid on any street, avenue or  
10 alley not ordered to be paved, repaved, graveled or macadamized, except  
11 on a petition of the owners of two-thirds of the front footage of  
12 property abutting along the line of that portion of the street, avenue or  
13 alley which is to be curbed or guttered.

14           When such petition is presented, a curbing and guttering district  
15 shall be formed, which district shall be governed by the provisions of  
16 section 16-630. Any bonds issued on account of such district shall be  
17 known as Bonds of Curbing and Guttering District No. .... .

18           Sec. 43. Section 16-630, Revised Statutes Cumulative Supplement,  
19 2018, is amended to read:

20           16-630 If curbing, or curbing and guttering, is done upon any  
21 street, avenue, or alley in any improvement district in a city of the  
22 first class in which paving or other such improvement has been ordered,  
23 and the mayor and city council shall deem it expedient to do so, the  
24 mayor and city council may, for the purpose of paying the cost of such  
25 curbing, or curbing and guttering, cause to be issued bonds of the city,  
26 to be called Curbing and Guttering Bonds of Improvement District  
27 No. ...., payable in not exceeding ten years from date, bearing  
28 interest, payable annually or semiannually, with interest coupons  
29 attached. In all cases the mayor and city council shall assess at one  
30 time as a special assessment the total cost of such curbing, or curbing  
31 and guttering, upon the property abutting or adjacent to the portion of

1 the street, avenue, or alley so improved, according to the special  
2 benefits. Such special assessments shall become delinquent the same as  
3 the special assessments for paving, repaving, graveling, or macadamizing  
4 purposes, draw the same rate of interest, be subject to the same  
5 penalties, and may be paid in the same manner, as special assessments for  
6 such purpose. The special assessment shall constitute a sinking fund for  
7 the payment of such bonds and interest, and the bonds shall not be sold  
8 for less than their par value.

9 Sec. 44. Section 16-631, Revised Statutes Cumulative Supplement,  
10 2018, is amended to read:

11 16-631 If an improvement district has been established in a city of  
12 the first class, an improvement thereon constructed, and curbing, or  
13 curbing and guttering, is therewith constructed and it becomes necessary  
14 to issue and sell street improvement bonds to pay for the cost of  
15 construction of the improvement and the curbing, or curbing and  
16 guttering, the mayor and city council may, at their discretion, include  
17 the cost of curbing, or curbing and guttering, with the cost of other  
18 improvements in the improvement district, and issue bonds for the  
19 combined cost of the improvement and curbing, or curbing and guttering,  
20 in any of the districts, naming the bonds Street Improvement Bonds of  
21 District No. .... . The amount of money necessary for the payment of  
22 such bonds shall be levied upon and collected from abutting and adjacent  
23 property and property specially benefited as a special assessment.

24 Sec. 45. Section 16-632, Revised Statutes Cumulative Supplement,  
25 2018, is amended to read:

26 16-632 In order to defray the costs and expenses of improvements in  
27 any improvement district in a city of the first class, the mayor and city  
28 council shall have power and authority to levy and collect special taxes  
29 and assessments upon the lots and pieces of ground adjacent to or  
30 abutting upon the street, avenue, alley, or sidewalk, thus in whole or in  
31 part improved or repaired or which may be specially benefited by such

1 improvements. The provisions in this section shall not apply to ordinary  
2 repairs of streets or alleys, and the cost of such repairs shall be paid  
3 out of the road fund. The mayor and city council are authorized to draw  
4 warrants against such fund not to exceed eighty-five percent of the  
5 amount levied as soon as levy shall be made by the county board.

6 Sec. 46. Section 16-637, Revised Statutes Cumulative Supplement,  
7 2018, is amended to read:

8 16-637 Any party feeling aggrieved by any special tax or assessment,  
9 or proceeding for improvements in a city of the first class, may pay such  
10 special taxes assessed and levied upon his, her, or its property, or such  
11 installments thereof as may be due at any time before the special tax or  
12 assessment shall become delinquent, under protest, and with notice in  
13 writing to the city treasurer that he, she, or it intends to sue to  
14 recover the special tax or assessment, which notice shall particularly  
15 state the alleged grievance and the ground for the grievance. Such party  
16 shall have the right to bring a civil action within sixty days to recover  
17 so much of the special tax or assessment paid as he, she, or it shows to  
18 be illegal, inequitable, and unjust, the costs to follow the judgment or  
19 to be apportioned by the court, as may seem proper, which remedy shall be  
20 exclusive. The city treasurer shall promptly report all such notices to  
21 the city council for such action as may be proper. No court shall  
22 entertain any complaint that the party was authorized to make and did not  
23 make to the city council, sitting as a board of equalization, nor any  
24 complaint not specified in such notice fully enough to advise the city of  
25 the exact nature thereof, nor any complaint that does not go to the  
26 groundwork, equity, and justness of such tax. The burden of proof to show  
27 such tax or part thereof invalid, inequitable, and unjust shall rest upon  
28 the party who brings the suit.

29 Sec. 47. Section 16-645, Reissue Revised Statutes of Nebraska, is  
30 amended to read:

31 16-645 In a city of the first class, all cases of damages arising

1 from the creation or widening of new streets, avenues, or alleys, from  
2 the appropriation of property for sewers, parks, parkways, public  
3 squares, public heating plants, power plants, gas works, electric light  
4 plants, waterworks, or market places, and from change of grade in  
5 streets, avenues, or alleys, the damages sustained shall be ascertained  
6 and determined as provided in sections 76-704 to 76-724, except as to  
7 property specifically excluded by section 76-703 and as to which sections  
8 19-701 to 19-707 or the Municipal Natural Gas System Condemnation Act is  
9 applicable.

10 Sec. 48. Section 16-646, Revised Statutes Cumulative Supplement,  
11 2018, is amended to read:

12 16-646 In every case of the levy of special taxes by a city of the  
13 first class, the special taxes shall be a lien on the property on which  
14 levied from date of levy and shall be due and payable to the city  
15 treasurer thirty days after such levy when not otherwise provided. At the  
16 time of the next certification for general revenue purposes to the county  
17 clerk, if not previously paid, the special taxes, except paving,  
18 repaving, graveling, macadamizing, and curbing or curbing and guttering  
19 shall be certified to the county clerk, placed upon the tax list,  
20 collected as other real estate taxes are collected, and paid over to the  
21 city treasurer. Paving, repaving, graveling, macadamizing, and curbing,  
22 or curbing and guttering taxes may be so certified and collected by the  
23 county treasurer at the option of such city.

24 Sec. 49. Section 16-647, Revised Statutes Cumulative Supplement,  
25 2018, is amended to read:

26 16-647 In every case of the levy of special taxes by a city of the  
27 first class, it ~~It~~ shall be sufficient in any case to describe the lot or  
28 piece of ground as it is platted and recorded although the lot or piece  
29 of ground belongs to several persons. If any lot or piece of ground  
30 belongs to different persons, the owner of any part thereof may pay his  
31 or her portion of the tax on such lot or piece of ground, and his or her

1 proper share may be determined by the city treasurer.

2 Sec. 50. Section 16-648, Reissue Revised Statutes of Nebraska, is  
3 amended to read:

4 16-648 All money received from special assessments by a city of the  
5 first class may be applied to pay for the improvement for which assessed,  
6 or applied to reimburse the fund of the city from which the cost of the  
7 improvement may have been made.

8 Sec. 51. Section 16-649, Revised Statutes Cumulative Supplement,  
9 2018, is amended to read:

10 16-649 All improvements of any streets, avenues, or alleys in a the  
11 city of the first class for which, or any part thereof, a special tax  
12 shall be levied, shall be done by contract with the lowest responsible  
13 bidder to be determined by the city council.

14 Sec. 52. Section 16-650, Revised Statutes Cumulative Supplement,  
15 2018, is amended to read:

16 16-650 When any improvement in a city of the first class is  
17 completed according to contract, it shall be the duty of the city  
18 engineer to carefully inspect the improvement and if the improvement is  
19 found to be properly done, such engineer shall accept the improvement and  
20 report his or her acceptance to the board of public works or mayor, who  
21 shall report the same to the city council with recommendation that the  
22 same be approved or disapproved. The city council may confirm or reject  
23 such acceptance. When the ordinance levying the tax makes the same due as  
24 the improvement is completed in front of or along any block or piece of  
25 ground, the city engineer may accept the same in sections from time to  
26 time, if found to be done according to the contract, reporting his or her  
27 acceptance as in other cases.

28 Sec. 53. Section 16-651, Revised Statutes Cumulative Supplement,  
29 2018, is amended to read:

30 16-651 Whenever the owners of lots and lands abutting upon any  
31 street or alley, or part thereof, within a the city of the first class,

1 representing two-thirds of the feet front abutting upon such part of  
2 street or alley desired to be graded, shall petition the city council to  
3 grade such street or alley, or part thereof, without cost to the city,  
4 the mayor and city council shall order the grading done and assess the  
5 costs thereof against the property abutting upon such street or alley or  
6 such part thereof so graded. For this purpose the mayor and city council  
7 shall create suitable grading districts, which shall be consecutively  
8 numbered.

9       Sec. 54. Section 16-652, Revised Statutes Cumulative Supplement,  
10 2018, is amended to read:

11       16-652 The cost of grading the streets and alleys within a any  
12 grading district in a city of the first class shall be assessed upon the  
13 lots and lands specially benefited thereby in such district in proportion  
14 to such benefits, to be determined by the mayor and city council under  
15 section 16-615, as a special assessment. The special assessment for  
16 grading purposes shall be levied at one time and shall become delinquent  
17 as follows: One-fifth of the total amount shall become delinquent in  
18 fifty days after such levy; one-fifth in one year; one-fifth in two  
19 years; one-fifth in three years; and one-fifth in four years. Each of the  
20 installments, except the first, shall draw interest at a rate not to  
21 exceed the rate of interest specified in section 45-104.01, as such rate  
22 may from time to time be adjusted by the Legislature, from the time of  
23 the levy until the installment becomes delinquent. If the installment  
24 becomes delinquent, interest at the rate specified in section 45-104.01,  
25 as such rate may from time to time be adjusted by the Legislature, shall  
26 be paid thereon, as in the case of other special assessments. The cost of  
27 grading the intersections of streets and spaces opposite alleys in any  
28 such district shall be paid by the city out of the general fund of such  
29 city.

30       Sec. 55. Section 16-653, Revised Statutes Cumulative Supplement,  
31 2018, is amended to read:

1           16-653 For the purpose of paying the costs of grading the streets  
2 and alleys in a grading district in a city of the first class, exclusive  
3 of the intersection of streets and spaces opposite alleys therein, the  
4 mayor and city council shall have power, and may, by ordinance, cause to  
5 be issued bonds of the city, to be called District Grading Bonds of  
6 District No. . . . ., payable in not exceeding five years from date and to  
7 bear interest, payable annually or semiannually, with interest coupons  
8 attached, and that as nearly as possible an equal amount of the bonds  
9 shall be made to mature each year, and in such case shall also provide  
10 that such special taxes and assessments shall constitute a sinking fund  
11 for the payment of such bonds and interest. The entire cost of grading  
12 any such street or alley properly chargeable to any lots or lands within  
13 any such grading district, according to feet front thereof, may be paid  
14 by the owner of such lots or lands within fifty days from the levy of  
15 such special taxes or assessments. Upon payment, such lot or land shall  
16 be exempt from any lien or charge therefor.

17           Sec. 56. Section 16-654, Revised Statutes Cumulative Supplement,  
18 2018, is amended to read:

19           16-654 Whenever the owner of lots and lands abutting upon any street  
20 or avenue, alley, or lane, or part thereof in a city of the first class,  
21 representing three-fourths of the feet front abutting upon any such  
22 street, avenue, alley, or lane, or part thereof, shall petition the mayor  
23 and city council to grade the street, avenue, alley, or lane, including  
24 the intersections of streets, avenues, or lanes and spaces opposite  
25 alleys and lanes, without cost to the city, and to assess the entire cost  
26 of grading such street, avenue, alley, or lane or part thereof, including  
27 the intersections of streets, avenues, or lanes and spaces opposite  
28 alleys or lanes, against the lots and lands abutting upon such street,  
29 avenue, alley, or lane, or part thereof, so graded, thereupon the mayor  
30 and city council shall create grading districts, make assessments, issue  
31 bonds, and proceed in the same manner as in cases of grading provided in

1 sections 16-651 and 16-653. Bonds shall be issued to cover the entire  
2 cost of grading both the streets, avenues, or alleys, and the  
3 intersections of streets or avenues and spaces opposite alleys.

4 Sec. 57. Section 16-661, Revised Statutes Cumulative Supplement,  
5 2018, is amended to read:

6 16-661 The mayor and city council of a city of the first class may  
7 construct and repair, or cause and compel the construction and repair, of  
8 sidewalks in such city of such material and in such manner as they may  
9 deem necessary.

10 Sec. 58. Section 16-662, Revised Statutes Cumulative Supplement,  
11 2018, is amended to read:

12 16-662 In case the owner or owners of any lot, lots, or lands  
13 abutting on any street or avenue, or part thereof in a city of the first  
14 class, shall fail to construct or repair any sidewalk in front of his,  
15 her, or their lot, lots, or lands within the time and in the manner as  
16 directed and requested by the mayor and city council, after having  
17 received due notice to do so, they shall be liable for all damages or  
18 injury occasioned by reason of the defective or dangerous condition of  
19 any sidewalk, and the mayor and city council shall have power to cause  
20 such sidewalk to be constructed or repaired and assess the cost thereof  
21 against such property.

22 Sec. 59. Section 16-663, Reissue Revised Statutes of Nebraska, is  
23 amended to read:

24 16-663 The mayor and city council of a city of the first class shall  
25 have power to provide for keeping the sidewalks clean and free from  
26 obstructions and accumulations of snow, ice, mud, and slush, and may  
27 provide for the assessment and collection of taxes on real estate and for  
28 the sale and conveyance thereof to pay expenses of keeping the sidewalks  
29 adjacent to such real estate clean and free from obstructions and  
30 accumulations of snow, ice, mud, and slush, and the mayor and city  
31 council shall also have power to provide that the violation of the

1 ordinance relative thereto shall give rise to a cause of action for  
2 damages in favor of any person who is injured by the failure or neglect  
3 of the owner and occupant of the real estate to comply with the ordinance  
4 in question.

5 Sec. 60. Section 16-664, Revised Statutes Cumulative Supplement,  
6 2018, is amended to read:

7 16-664 The mayor and city council of a city of the first class may  
8 provide for the laying of permanent sidewalks. Upon the petition of any  
9 property owner who desires to build such a permanent sidewalk, the mayor  
10 and city council may order the sidewalk to be built, the cost of the  
11 sidewalk until paid shall be a perpetual lien upon the real estate along  
12 which the property owner desires such sidewalk to be constructed, and the  
13 city council may assess and levy the costs of the sidewalk against such  
14 real estate as a special assessment. The total cost of the building of  
15 the permanent sidewalk shall be levied at one time upon the property  
16 along which such permanent sidewalk is to be built, and become delinquent  
17 as follows: One-seventh of the total cost shall become delinquent in ten  
18 days after such levy; one-seventh in one year; one-seventh in two years;  
19 one-seventh in three years; one-seventh in four years; one-seventh in  
20 five years; and one-seventh in six years. Each of such installments,  
21 except the first, shall draw interest at a rate of not exceeding the rate  
22 of interest specified in section 45-104.01, as such rate may from time to  
23 time be adjusted by the Legislature, from the time of the levy, until the  
24 installment becomes delinquent. If the installment becomes delinquent,  
25 interest at the rate specified in section 45-104.01, as such rate may  
26 from time to time be adjusted by the Legislature, shall be paid thereon  
27 as in the case of other special assessments. The city council shall pay  
28 for the building of such permanent sidewalk out of the general fund. The  
29 mayor and city council may pass an ordinance to carry into effect this  
30 section.

31 Sec. 61. Section 16-665, Revised Statutes Cumulative Supplement,

1 2018, is amended to read:

2 16-665 The mayor and city council of a city of the first class may  
3 provide for the laying of permanent sidewalks and of temporary plank  
4 sidewalks upon the natural surface of the ground without regard to the  
5 grade, on streets not permanently improved, and provide for the  
6 assessment of the cost therein on the property in front of which such  
7 sidewalks shall be laid.

8 Sec. 62. Section 16-671.01, Reissue Revised Statutes of Nebraska, is  
9 amended to read:

10 16-671.01 For the purpose of making partial payments as the work  
11 progresses, warrants may be issued by the mayor and city council of a  
12 city of the first class upon certificates of the engineer in charge  
13 showing the amount of work completed and materials necessarily purchased  
14 and delivered for the orderly and proper continuation of the project in a  
15 total amount not to exceed ninety-five percent of the cost thereof and  
16 upon the completion and acceptance of the work issue a final warrant for  
17 the balance of the amount due the contractor. The city shall pay to the  
18 contractor interest at the rate of eight percent per annum on the amounts  
19 due on partial and final payments beginning forty-five days after the  
20 certification of the amounts due by the engineer in charge and approval  
21 of the governing body, and running until the date that the warrant is  
22 tendered to the contractor. The warrants shall be redeemed and paid out  
23 of the proceeds received from the special assessments levied under the  
24 provisions of section 16-669, or out of the proceeds of the bonds or  
25 warrants issued under the provisions of sections 16-670 and 16-671. The  
26 warrants shall draw such interest as shall be provided in the warrants  
27 from the date of registration until paid.

28 Sec. 63. Section 16-672, Revised Statutes Cumulative Supplement,  
29 2018, is amended to read:

30 16-672 Special assessments may be levied by the mayor and city  
31 council of a city of the first class for the purpose of paying the cost

1 of constructing sewers, drainage, or water systems or mains within the  
2 city. Such assessment shall be levied on the real estate lying and being  
3 within the sewerage, drainage, or water service district in which such  
4 improvements may be situated to the extent of benefits to such property  
5 by reason of such improvement. The benefits to such property shall be  
6 determined by the city council sitting as a board of equalization, after  
7 notice to property owners is provided as in other cases of special  
8 assessment. If the city council, sitting as such board of equalization,  
9 shall find such benefits to be equal and uniform, such levy may be  
10 according to the front foot of the lots or real estate within such  
11 sewerage district, according to such other rule as the city council  
12 sitting as such board of equalization may adopt for the distribution or  
13 adjustment of such cost upon the lots or real estate in such district  
14 benefited by such improvement. All assessments made for sewerage,  
15 drainage, or water purposes shall be collected as special assessments and  
16 shall be subject to the same penalty as other special assessments. If  
17 sewers, drainage, or water systems or mains are constructed and any  
18 assessments to cover the costs thereof shall be declared void, or doubts  
19 exist as to the validity of such assessment, the mayor and city council,  
20 for the purpose of paying the cost of such improvement, may make a  
21 reassessment of such costs on lots and real estate lying and being within  
22 the district in which such improvements may be situated, to the extent of  
23 the benefits to such property by reason of such improvements. Such  
24 reassessment shall be made substantially in the manner provided for  
25 making original special assessments as provided in this section. Any sums  
26 which may have been paid toward such improvement upon any lots or real  
27 estate included in such assessment shall be applied under the direction  
28 of the city council to the credit of the persons and property on account  
29 of which the sums were paid. If the credits exceed the sum reassessed  
30 against such persons and property, the city council shall cause such  
31 excess, with lawful interest, to be refunded to the party who made

1 payment thereof. The sums so reassessed and not paid under a prior  
2 special assessment shall be collected and enforced in the same manner and  
3 be subject to the same penalty as other special assessments.

4 Sec. 64. Section 16-672.07, Revised Statutes Cumulative Supplement,  
5 2018, is amended to read:

6 16-672.07 The hearing on the proposed assessments as provided in  
7 section 16-672.06 shall be held by the mayor and city council sitting as  
8 a board of adjustment and equalization, at the time and place specified  
9 in such notice which shall not be less than twenty days nor more than  
10 thirty days after the date of the first publication, unless adjourned.  
11 Such session may be adjourned, with provisions for proper notice of such  
12 adjournment. At such meeting, the proposed assessment shall be adjusted  
13 and equalized with reference to benefits resulting from the improvement  
14 and shall not exceed such benefits. If any special assessment is payable  
15 in installments, each installment shall draw interest payable annually or  
16 semiannually from the date of levy until due. Any delinquent installments  
17 shall draw interest at the rate specified in section 45-104.01, as such  
18 rate may from time to time be adjusted by the Legislature, from the date  
19 of delinquency until paid.

20 Sec. 65. Section 16-674, Reissue Revised Statutes of Nebraska, is  
21 amended to read:

22 16-674 The mayor and city council of a city of the first class shall  
23 have power to purchase or provide for, establish, construct, extend,  
24 enlarge, maintain, operate, and regulate for the city any such  
25 waterworks, gas works, power plant, including an electrical distribution  
26 facility, electric or other light works, or heating plant, or to condemn  
27 and appropriate, for the use of the city, waterworks, gas works, power  
28 plant, including an electrical distribution facility, electric or other  
29 light works, or heating plant. The procedure to condemn property shall be  
30 exercised in the manner set forth in sections 76-704 to 76-724, except as  
31 to property specifically excluded by section 76-703 and as to which

1 sections 19-701 to 19-707 or the Municipal Natural Gas System  
2 Condemnation Act is applicable. For purposes of this section, an  
3 electrical distribution facility shall be located within the retail  
4 service area of such city as approved by and on file with the Nebraska  
5 Power Review Board, pursuant to Chapter 70, article 10.

6 Sec. 66. Section 16-675, Reissue Revised Statutes of Nebraska, is  
7 amended to read:

8 16-675 The mayor and city council of a city of the first class may  
9 levy a tax, not exceeding seven cents on each one hundred dollars upon  
10 the taxable value of all the taxable property in such city, for the  
11 purpose of paying the cost of lighting the streets, lanes, alleys, and  
12 other public places or property of the city, for the purpose of  
13 furnishing water, heat, or power for the city, or for the purpose of  
14 buying, establishing, extending, or maintaining such waterworks, gas,  
15 electric, or other light works, or heating or power plant, not exceeding  
16 three and five-tenths cents on each one hundred dollars upon the taxable  
17 value of all the taxable property in such city for any one of the  
18 respective purposes.

19 Sec. 67. Section 16-679, Revised Statutes Cumulative Supplement,  
20 2018, is amended to read:

21 16-679 The mayor and city council of a city of the first class shall  
22 have power (1) to require every individual or private corporation  
23 operating such works or plants, subject to reasonable rules and  
24 regulations, to furnish any person applying therefor, along the line of  
25 its pipes, mains, wires, or other conduits, with gas, water, power,  
26 light, or heat, and to supply such city with water for fire protection,  
27 and with gas, water, power, light, or heat, for other necessary public or  
28 private purposes, (2) to regulate and fix the rents or rates of water,  
29 power, gas, electric light, or heat, and (3) to regulate and fix the  
30 charges for water meters, power meters, gas meters, electric light, or  
31 heat meters, or other device or means necessary for determining the

1 consumption of water, power, gas, electric light, or heat. These powers  
2 shall not be abridged by ordinance, resolution, or contract.

3 Sec. 68. Section 16-680, Revised Statutes Cumulative Supplement,  
4 2018, is amended to read:

5 16-680 The mayor and city council of a city of the first class shall  
6 have power to borrow money and pledge the property and credit of the city  
7 upon its negotiable bonds or otherwise in an amount not exceeding in the  
8 aggregate four hundred thousand dollars for the purpose of constructing  
9 or aiding in the construction of a system of sewerage. The city may  
10 borrow money and pledge the property and credit of the city upon its  
11 negotiable bonds or otherwise in any amount, not exceeding in the  
12 aggregate seven hundred fifty thousand dollars, for the purpose of  
13 constructing culverts and drains for the purpose of deepening, widening,  
14 straightening, walling, filling, covering, altering, or changing the  
15 channel of any watercourse or any natural or artificial surface waterway  
16 or any creek, branch, ravine, ditch, draw, basin, or part thereof flowing  
17 or extending through or being within the limits of the city and for the  
18 purpose of constructing artificial channels or covered drains sufficient  
19 to carry the water theretofore flowing in such watercourse and divert it  
20 from the natural channel and conduct the water through such artificial  
21 channel or covered drain and fill the old channel. The city may borrow  
22 money and pledge the property and credit of the city upon its negotiable  
23 bonds or otherwise in an amount not exceeding in the aggregate two  
24 hundred fifty thousand dollars for the purpose of constructing,  
25 maintaining, and operating a system of waterworks for the city. No such  
26 bonds shall be issued by the city council until the question of issuing  
27 the bonds has been submitted to the electors of the city at an election  
28 called and held for that purpose, notice of which shall be given by  
29 publication in a legal newspaper in or of general circulation in the city  
30 at least thirty days before the date of the election, and a majority of  
31 the electors voting upon the proposition have voted in favor of issuing

1 such bonds. When any such bonds have been issued by the city, the city  
2 may levy annually upon all taxable property of the city such tax as may  
3 be necessary for a sinking fund for the payment of the accruing interest  
4 upon the bonds and the principal thereof at maturity. The city may  
5 provide for the office of sewer commissioner or water commissioner and  
6 prescribe the duties and powers of such offices.

7 Sec. 69. Section 16-691, Revised Statutes Cumulative Supplement,  
8 2018, is amended to read:

9 16-691 The mayor and city council of a city of the first class may  
10 by ordinance confer upon the board of public works the active direction  
11 and supervision of the city's system of waterworks, power plant, or  
12 sewerage, heating, or lighting plant and the erection and construction of  
13 such system or plant. The board may provide that such duties be performed  
14 by such employee or employees as it may direct. The city council shall  
15 approve the budget of each proprietary function as provided in the  
16 Municipal Proprietary Function Act. The board shall make reports to the  
17 mayor and city council as often as the mayor and city council may  
18 require. In like manner the mayor and city council may confer upon such  
19 board the active direction and supervision of the system of streets and  
20 alleys.

21 The mayor and city council may, by ordinance, authorize and empower  
22 the board of public works to employ necessary laborers and clerks, to  
23 purchase material for the operation and maintenance of the systems, and  
24 to draw its orders on the several funds in the hands of the city  
25 treasurer to the credit of the various systems in payment of salaries,  
26 labor, and material. The mayor and city council shall establish the  
27 dollar amount for all extensions and projects above which the board of  
28 public works must obtain the approval of the mayor and city council  
29 before expending funds. The mayor and city council may, by ordinance,  
30 authorize and empower the board of public works to cooperate and  
31 participate in a plan of insurance designed and intended for the benefit

1 of the employees of any public utility operated by the city. For that  
2 purpose the board of public works may make contributions to pay premiums  
3 or dues under such plan, authorize deductions from salaries of employees,  
4 and take such other steps as may be necessary to effectuate such plan of  
5 insurance. All orders for the disbursement of funds shall be signed by  
6 the chairperson and secretary of the board or by any two members of the  
7 board who have previously been designated for that purpose by a  
8 resolution duly adopted by such board and shall be paid by the city  
9 treasurer, except that payroll checks only may be signed by any one  
10 member of the board who has previously been designated for that purpose  
11 by a resolution duly adopted by the board. Facsimile signatures of board  
12 members may be used to sign such orders and checks.

13 Sec. 70. Section 16-691.01, Revised Statutes Cumulative Supplement,  
14 2018, is amended to read:

15 16-691.01 Any surplus funds remaining in the hands of the city  
16 treasurer of a city of the first class, to the credit of such various  
17 funds, may be invested by the board of public works, with the approval of  
18 the mayor and city council, in accordance with the provisions of sections  
19 16-712, 16-713, and 16-715, in interest-bearing securities of the State  
20 of Nebraska or any political subdivision thereof, in certificates of  
21 deposit of banks which are members of the Federal Deposit Insurance  
22 Corporation, or in interest-bearing securities of the United States upon  
23 an order for that purpose drawn by the board of public works upon the  
24 city treasurer. Such securities may be purchased, sold, or hypothecated  
25 by the board of public works with the approval of the mayor and city  
26 council, at their fair market value, and the interest earned by such  
27 securities shall be credited to the account of the utility from which the  
28 funds paid for the securities were originally drawn. In cities which have  
29 not conferred upon any board of public works the active direction and  
30 supervision of the city's system of waterworks, power plant, sewerage,  
31 and heating or lighting plant, the powers and duties conferred upon the

1 board of public works as to the purchase, sale, and hypothecation of such  
2 securities shall be exercised by the city treasurer. Securities so  
3 purchased shall be held by the city treasurer who shall provide adequate  
4 bond for their safekeeping. When sold, the treasurer shall deliver such  
5 securities to the purchaser and collect the sale price.

6 Sec. 71. Section 16-692, Revised Statutes Cumulative Supplement,  
7 2018, is amended to read:

8 16-692 No member of the city council or the mayor of a city of the  
9 first class shall be eligible to the office of water commissioner during  
10 the term for which he or she shall be elected.

11 Sec. 72. Section 16-693, Revised Statutes Cumulative Supplement,  
12 2018, is amended to read:

13 16-693 When any bonds shall have been issued by a the city of the  
14 first class for the purpose of constructing or aiding in the construction  
15 of a system of waterworks, power plant, sewerage, heating, lighting, or  
16 drainage, there shall thereafter be levied annually upon all taxable  
17 property of such city a tax not exceeding seven cents on each one hundred  
18 dollars for every twenty thousand dollars of bonds so issued, which shall  
19 be known as the waterworks tax, power tax, sewerage tax, heat tax, light  
20 tax, or drainage tax, as the case may be, and shall be payable only in  
21 money. The proceeds of such tax, together with all income received by the  
22 city from the payment and collection of water, power, heat, or light,  
23 rent, taxes, and rates of assessments, shall first be applied to the  
24 payment of the current expenses of waterworks, power plant, heating, or  
25 lighting, to improvements, extensions, and additions thereto, and  
26 interest on money borrowed and bonds issued for their construction. The  
27 surplus, if any, shall be retained for a sinking fund for the payment of  
28 such loan or bonds at maturity.

29 Sec. 73. Section 16-697, Revised Statutes Cumulative Supplement,  
30 2018, is amended to read:

31 16-697 (1) For the purpose of (a) providing funds for amusements and

1 recreation, (b) providing funds for laying out, purchasing, improving,  
2 and beautifying parks and public grounds, and (c) providing for the  
3 payment of the salaries and wages of employees of the board of park  
4 commissioners or the board of park and recreation commissioners, the  
5 mayor and city council of a city of the first class shall, each year at  
6 the time of making the levy for general city purposes, make a levy upon  
7 the taxable value of all the taxable property in such city. Such levy  
8 shall be collected and paid into the city treasury and shall constitute  
9 the park fund or park and recreation fund as the case may be.

10 (2) All accounts against the park fund or park and recreation fund  
11 of such city, provided for by subsection (1) of this section, for  
12 salaries and wages of the employees and all other expenses of such parks  
13 or recreational facilities shall be audited and allowed by the park or  
14 park and recreation commissioners. All warrants thereon shall be drawn  
15 only by the chairperson of the commissioners. Warrants so drawn shall be  
16 paid by the city treasurer out of such fund.

17 (3) The park or park and recreation commissioners of such city, as  
18 the case may be, shall enter into any contracts of any nature involving  
19 an expenditure in accordance with the policies of the city council.

20 (4) The chairperson of the board of park or park and recreation  
21 commissioners shall, on January 1 and July 1 of each year, file with the  
22 city clerk an itemized statement of all the expenditures of the board.

23 Sec. 74. Section 16-699, Revised Statutes Cumulative Supplement,  
24 2018, is amended to read:

25 16-699 No charge or assessment of any kind shall be made or levied  
26 on any vehicle or on the owner of any vehicle bringing produce or  
27 provisions to any market place in a the city of the first class, or  
28 standing in or occupying a place in any of the market places of the city,  
29 or in the street contiguous to such market places on market days. The  
30 mayor and city council shall have full power to prescribe the kind and  
31 description of articles which may be sold and the stand or place to be

1 occupied by the vendors and may authorize the immediate seizure and  
2 arrest and removal from the markets of any person violating the  
3 regulations as established by ordinance, together with any article of  
4 produce in his or her possession, and the immediate seizure and  
5 destruction of tainted or unsound meat, provisions, or other articles of  
6 food.

7 Sec. 75. Section 16-6,100, Revised Statutes Cumulative Supplement,  
8 2018, is amended to read:

9 16-6,100 The mayor and city council of a city of the first class  
10 shall have the power to borrow money and pledge the property and credit  
11 of the city upon its negotiable bonds or otherwise for the purpose of  
12 acquiring, by purchasing or constructing, including site acquisition, or  
13 aiding in the acquiring of a city hall, jail, auditorium, buildings for  
14 the fire department, and other public buildings, including the  
15 acquisition of buildings authorized to be acquired by Chapter 72, article  
16 14, and including acquisition of buildings to be leased in whole or in  
17 part by the city to any other political or governmental subdivision of  
18 the State of Nebraska authorized by law to lease such buildings. No such  
19 bonds shall be issued until after the same have been authorized by a  
20 majority vote of the electors of the city voting on the proposition of  
21 their issuance at an election called for the submission of such  
22 proposition and of which election notice of the time and place thereof  
23 shall have been given by publication in a legal newspaper in or of  
24 general circulation in the city three successive weeks prior thereto. If  
25 the building to be acquired is to be used by the State of Nebraska or its  
26 agency or agencies under a lease authorized by Chapter 72, article 14, or  
27 the building is to be leased by any other political or governmental  
28 subdivision of the State of Nebraska or other governmental agencies and  
29 if the combined area of the building to be leased by the state or its  
30 agency or agencies and the political or governmental subdivision of the  
31 State of Nebraska is more than fifty percent of the area of the building

1 and if the cost of acquisition does not exceed two million dollars, no  
2 such vote of the electors will be required.

3 Sec. 76. Section 16-702, Revised Statutes Cumulative Supplement,  
4 2018, is amended to read:

5 16-702 (1) Subject to the limits in section 77-3442, the mayor and  
6 city council of a city of the first class shall have power to levy and  
7 collect taxes for all municipal purposes on the taxable property within  
8 the corporate limits of the city. All city taxes, except special  
9 assessments otherwise provided for, shall become due on the first day of  
10 December of each year.

11 (2) At the time provided for by law, the city council shall cause to  
12 be certified to the county clerk the amount of tax to be levied for  
13 purposes of the adopted budget statement on the taxable property within  
14 the city for the year then ensuing, as shown by the assessment roll for  
15 such year, including all special assessments and taxes assessed as  
16 provided by law. The county clerk shall place the same on the proper tax  
17 list to be collected in the manner provided by law for the collection of  
18 county taxes in the county where such city is situated.

19 (3) In all sales for delinquent taxes for municipal purposes, if  
20 there are other delinquent taxes due from the same person or lien on the  
21 same property, the sales shall be for all the delinquent taxes. Such  
22 sales and all sales made under and by virtue of this section or the  
23 provisions of law referred to in this section shall be of the same  
24 validity and, in all respects, shall be deemed and treated as though such  
25 sale had been made for the delinquent county taxes exclusively.

26 (4) The maximum amount of tax which may be certified, assessed, and  
27 collected for purposes of the adopted budget statement shall not require  
28 a tax levy in excess of eighty-seven and five-tenths cents on each one  
29 hundred dollars upon the taxable value of the taxable property within  
30 such city. Any special assessments, special taxes, amounts assessed as  
31 taxes, and such sums as may be authorized by law to be levied for the

1 payment of outstanding bonds and debts may be made by the city council in  
2 addition to the levy of eighty-seven and five-tenths cents on each one  
3 hundred dollars upon the taxable value of the taxable property within  
4 such city. The city council may certify a further amount of tax to be  
5 levied which shall not require a tax levy in excess of seven cents on  
6 each one hundred dollars upon the taxable value of the taxable property  
7 within such city for the purpose of establishing the sinking fund or  
8 sinking funds authorized by sections 19-1301 to 19-1304, and in addition  
9 thereto, when required by section 18-501, a further levy of ten and five-  
10 tenths cents on each one hundred dollars upon the taxable value of the  
11 taxable property within such city may be imposed.

12 (5) Nothing in this section shall be construed to authorize an  
13 increase in the amounts of levies for any specific municipal purpose or  
14 purposes elsewhere limited by law, whether limited in specific sums or by  
15 tax levies.

16 Sec. 77. Section 16-706, Revised Statutes Cumulative Supplement,  
17 2018, is amended to read:

18 16-706 The mayor and city council of a city of the first class shall  
19 not have power to appropriate, issue, or draw any order or warrant on the  
20 city treasurer for money, unless the order or warrant has been  
21 appropriated or ordered by ordinance or the claim for the payment of  
22 which such order or warrant is issued has been allowed according to  
23 sections 16-726 to 16-729, and a fund has been provided in the adopted  
24 budget statement out of which such claim is payable. Any transfer or  
25 diversion of the money or credits from any of the funds to another fund  
26 or to a purpose other and different from that for which proposed, except  
27 as provided in section 16-721, shall render any city council member  
28 voting therefor or any officer of the city participating therein guilty  
29 of a misdemeanor, and any person shall, upon conviction thereof, be fined  
30 twenty-five dollars for each offense, together with costs of prosecution.  
31 Should any judgment be obtained against the city, the mayor and finance

1 committee, with the sanction of the city council, may borrow a sufficient  
2 amount to pay the judgments, for a period of time not to extend beyond  
3 the close of the next fiscal year, which sum and interest thereon shall,  
4 in like manner, be added to the amount authorized to be raised in the  
5 general tax levy of the next year and embraced therein.

6 Sec. 78. Section 16-707, Revised Statutes Cumulative Supplement,  
7 2018, is amended to read:

8 16-707 The mayor and city council of a city of the first class shall  
9 meet as a board of equalization each year at such times as they shall  
10 determine to be necessary, giving notice of any such sitting at least ten  
11 days prior thereto by publication in a legal newspaper in or of general  
12 circulation in the city. When so assembled they shall have power to  
13 equalize all special assessments, not ~~herein~~ otherwise provided for, and  
14 to supply any omissions in the assessments and at such meeting the  
15 assessments shall be finally levied by them. A majority of all the  
16 members elected to the city council shall constitute a quorum for the  
17 transaction of any business properly brought before them, but a less  
18 number may adjourn from time to time and compel the attendance of absent  
19 members. When sitting as a board of equalization on special taxes, the  
20 city council may adopt such reasonable rules as to the manner of  
21 presenting complaints and applying for remedies and relief as shall seem  
22 just. It shall not invalidate or prejudice the proceedings of the board  
23 that a majority of the members thereof do not, after organization by a  
24 majority, continue present during the advertised hours of sitting so long  
25 as the city clerk or some member of the board shall be present to receive  
26 complaints and applications and give information. No final action shall  
27 be taken by the board except by a majority of all the members elected to  
28 the city council comprising the same, and in open session. All the  
29 special taxes ~~herein~~ authorized shall be levied and assessed on all lots,  
30 parts of lots, lands, and real estate to the extent of the special  
31 benefit to such lots, parts of lots, lands, and real estate, by reason of

1 such improvement, such benefits to be determined by the city council  
2 sitting as a board of equalization, or as otherwise ~~herein~~ provided,  
3 after publication and notice to property owners herein provided. In cases  
4 where the city council sitting as a board of equalization shall find such  
5 benefits to be equal and uniform, such assessments may be according to  
6 the feet frontage and may be prorated and scaled back from the line of  
7 such improvement according to such rules as the board of equalization may  
8 consider fair and equitable and all such assessments and findings of  
9 benefits shall not be subject to review in any equitable or legal action  
10 except for fraud, injustice, or mistake.

11 Sec. 79. Section 16-712, Revised Statutes Cumulative Supplement,  
12 2018, is amended to read:

13 16-712 The city treasurer of a city of the first class shall  
14 deposit, and at all times keep on deposit, for safekeeping, in banks,  
15 capital stock financial institutions, or qualifying mutual financial  
16 institutions of approved and responsible standing, all money collected,  
17 received, or held by him or her as city treasurer. Such deposits shall be  
18 subject to all regulations imposed by law or adopted by the city council  
19 for the receiving and holding thereof. The fact that a stockholder,  
20 director, or other officer of such bank, capital stock financial  
21 institution, or qualifying mutual financial institution shall also be  
22 serving as mayor, as a member of the city council, as a member of a board  
23 of public works, or as any other officer of such city shall not  
24 disqualify such bank, capital stock financial institution, or qualifying  
25 mutual financial institution from acting as a depository for such city  
26 funds. Section 77-2366 shall apply to deposits in capital stock financial  
27 institutions. Section 77-2365.01 shall apply to deposits in qualifying  
28 mutual financial institutions.

29 Sec. 80. Section 16-713, Revised Statutes Cumulative Supplement,  
30 2018, is amended to read:

31 16-713 The city treasurer of a city of the first class may, upon

1 resolution of the mayor and city council authorizing the action, purchase  
2 certificates of deposit from and make time deposits in banks, capital  
3 stock financial institutions, or qualifying mutual financial institutions  
4 selected as depositories of city funds under the provisions of sections  
5 16-712, 16-714, and 16-715. The certificates of deposit purchased and  
6 time deposits made shall bear interest and shall be secured as set forth  
7 in sections 16-714 and 16-715, except that the penal sum of such bond or  
8 the sum of such security shall be reduced in the amount of the time  
9 deposit or certificate of deposit insured or guaranteed by the Federal  
10 Deposit Insurance Corporation. Section 77-2366 shall apply to deposits in  
11 capital stock financial institutions. Section 77-2365.01 shall apply to  
12 deposits in qualifying mutual financial institutions.

13 Sec. 81. Section 16-714, Revised Statutes Cumulative Supplement,  
14 2018, is amended to read:

15 16-714 For the security of the fund so deposited, the city treasurer  
16 of a city of the first class shall require each depository to give bond  
17 for the safekeeping and payment of such deposits and the accretions  
18 thereof, which bond shall run to the city and be approved by the mayor.  
19 Such bond shall be conditioned that such a depository shall, at the end  
20 of every quarter, render to the city treasurer a statement in duplicate,  
21 showing the several daily balances, the amount of money of the city held  
22 by it during the quarter, the amount of the accretion thereto, and how  
23 credited. The bond shall also be conditioned that the depository shall  
24 generally do and perform whatever may be required by the provisions of  
25 sections 16-712 to 16-715 and faithfully discharge the trust reposed in  
26 such depository. Such bond shall be as nearly as practicable in the form  
27 provided in section 77-2304. No person in any way connected with any  
28 depository as an officer or stockholder shall be accepted as a surety on  
29 any bond given by the depository of which he or she is an officer or  
30 stockholder. Such bond shall be deposited with the city clerk. Section  
31 77-2366 shall apply to deposits in capital stock financial institutions.

1 Section 77-2365.01 shall apply to deposits in qualifying mutual financial  
2 institutions.

3 Sec. 82. Section 16-716, Revised Statutes Cumulative Supplement,  
4 2018, is amended to read:

5 16-716 The city treasurer of a city of the first class shall not  
6 have on deposit in any bank, capital stock financial institution, or  
7 qualifying mutual financial institution at any time more than the amount  
8 insured or guaranteed by the Federal Deposit Insurance Corporation plus  
9 the maximum amount of the bond given by the bank, capital stock financial  
10 institution, or qualifying mutual financial institution if the bank,  
11 capital stock financial institution, or qualifying mutual financial  
12 institution gives a surety bond, nor in any bank, capital stock financial  
13 institution, or qualifying mutual financial institution giving a personal  
14 bond, more than the amount insured or guaranteed by the Federal Deposit  
15 Insurance Corporation plus one-half of the amount of the bond of such  
16 bank, capital stock financial institution, or qualifying mutual financial  
17 institution, and the amount so on deposit any time with any such bank,  
18 capital stock financial institution, or qualifying mutual financial  
19 institution shall not in either case exceed the amount insured or  
20 guaranteed by the Federal Deposit Insurance Corporation plus the paid-up  
21 capital stock and surplus of such bank, capital stock financial  
22 institution, or qualifying mutual financial institution.

23 The city treasurer shall not be liable for any loss sustained by  
24 reason of the failure of any such bonded depository whose bond has been  
25 duly approved by the mayor as provided in section 16-714 or which has, in  
26 lieu of a surety bond, given security as provided in section 16-715.

27 Sec. 83. Section 16-717, Revised Statutes Cumulative Supplement,  
28 2018, is amended to read:

29 16-717 The city treasurer of a city of the first class shall receive  
30 all money belonging to the city, and the city clerk and city treasurer  
31 shall keep their books and accounts in such a manner as the mayor and

1 city council shall prescribe. The city treasurer shall keep a daily cash  
2 book, which shall be footed and balanced daily, and such books and  
3 accounts shall always be subject to inspection of the mayor, members of  
4 the city council, and such other persons as they may designate.

5 Sec. 84. Section 16-718, Revised Statutes Cumulative Supplement,  
6 2018, is amended to read:

7 16-718 Upon allowance of a claim by the city council of a city of  
8 the first class, the order for the payment thereof shall specify the  
9 particular fund out of which it is payable as specified in the adopted  
10 budget statement, and no order or warrant shall be drawn in excess of  
11 eighty-five percent of the current levy for the purpose for which it is  
12 drawn unless there shall be sufficient money in the treasury to the  
13 credit of the proper fund for its payment, and no claim shall be audited  
14 or allowed except an order or warrant for the payment thereof may legally  
15 be drawn. All warrants drawn upon the treasury must be signed by the  
16 mayor and countersigned by the city clerk and shall state the particular  
17 fund to which the same is chargeable, the person to whom payable, and for  
18 what particular object. No money shall be otherwise paid than upon such  
19 warrant so drawn. Such warrants may be delivered immediately when so  
20 drawn.

21 Sec. 85. Section 16-719, Revised Statutes Cumulative Supplement,  
22 2018, is amended to read:

23 16-719 The city treasurer of a city of the first class shall keep  
24 all money in his or her hands belonging to the city separate and distinct  
25 from his or her own money. He or she is expressly prohibited from using,  
26 either directly or indirectly, the city money or warrants in his or her  
27 custody and keeping for his or her own use and benefit or that of any  
28 other person. Any violation of this section shall subject him or her to  
29 immediate removal from office by the city council, and the council may  
30 declare such office vacant. The mayor shall appoint a successor, who  
31 shall be confirmed by the city council, to hold office for the remainder

1 of the term.

2 Sec. 86. Section 16-720, Revised Statutes Cumulative Supplement,  
3 2018, is amended to read:

4 16-720 The city treasurer of a city of the first class shall report  
5 to the mayor and city council annually, and more often if required, at  
6 such times as may be prescribed by ordinance, giving a full and detailed  
7 account of the receipts and expenditures during the preceding fiscal  
8 year, and the state of the treasury. He or she shall also keep a register  
9 of all warrants redeemed and paid during the year, describing such  
10 warrants, their date, amount, number, time of payment, the fund from  
11 which paid, and the person to whom paid. All such warrants shall be  
12 examined by the finance committee at the time of making such annual  
13 report.

14 Sec. 87. Section 16-722, Revised Statutes Cumulative Supplement,  
15 2018, is amended to read:

16 16-722 The mayor and city council of a city of the first class shall  
17 cause to be published semiannually a statement of the receipts of the  
18 city and an itemized account of the expenditures of the city.

19 Sec. 88. Section 16-723, Revised Statutes Cumulative Supplement,  
20 2018, is amended to read:

21 16-723 All taxes levied for the purpose of raising money to pay the  
22 interest or to create a sinking fund for the payment of the principal of  
23 any funded or bonded debt of ~~a~~ the city of the first class shall be  
24 payable in money only. Except as otherwise expressly provided, no money  
25 so obtained shall be used for any other purpose than the payment of the  
26 interest or debt for the payment of which it shall have been raised. Such  
27 sinking fund may, under the direction of the mayor and city council, be  
28 invested in any of the unmatured bonds issued by the city, if provided  
29 they can be procured by the city treasurer at such rate or premium as  
30 shall be prescribed by ordinance. Any due or overdue bond or coupon shall  
31 be a sufficient warrant or order for the payment of the same by the city

1 treasurer out of any fund especially created for that purpose without any  
2 further order or allowance by the mayor or city council.

3 Sec. 89. Section 16-727, Revised Statutes Cumulative Supplement,  
4 2018, is amended to read:

5 16-727 When the claim of any person against a the city of the first  
6 class, except a tort claim as defined in section 13-903, is disallowed in  
7 whole or in part by the city council, such person may appeal from the  
8 decision of the city council to the district court of the same county by  
9 causing a written notice to be served on the city clerk within twenty  
10 days after making such decision and executing a bond to such city, with  
11 good and sufficient sureties to be approved by the city clerk,  
12 conditioned for the faithful prosecution of such appeal and the payment  
13 of all costs that may be adjudged against the appellant.

14 Sec. 90. Section 16-728, Revised Statutes Cumulative Supplement,  
15 2018, is amended to read:

16 16-728 Any taxpayer may appeal from the allowance of any claim  
17 against a the city of the first class, except a tort claim as defined in  
18 section 13-903, by serving a written notice upon the city clerk within  
19 ten days from such allowance and giving bond as provided in section  
20 16-727. When the city council, by ordinance, provides for the publication  
21 of the list of the claims allowed, giving the amounts allowed and the  
22 names of the persons to whom allowed, in a legal newspaper in or of  
23 general circulation in such city, such appeal may be taken by a taxpayer  
24 by serving a notice thereof within such time after such publication as  
25 may be fixed by such ordinance, and giving bond for such appeal within  
26 ten days after such allowance.

27 Sec. 91. Section 16-808, Reissue Revised Statutes of Nebraska, is  
28 amended to read:

29 16-808 Property now used or hereafter acquired for offstreet motor  
30 vehicle parking by a private operator within a city of the first class  
31 shall not be subject to condemnation.

1           Sec. 92.   Original sections 16-115, 16-118, 16-316, 16-321.01,  
2 16-610, 16-611, 16-614, 16-629, 16-645, 16-648, 16-663, 16-671.01,  
3 16-674, 16-675, and 16-808, Reissue Revised Statutes of Nebraska, and  
4 sections 16-119, 16-304, 16-305, 16-309, 16-312, 16-313, 16-314, 16-317,  
5 16-318, 16-319, 16-320, 16-321, 16-322, 16-323, 16-324, 16-326, 16-327,  
6 16-401, 16-402, 16-403, 16-404, 16-405, 16-406, 16-501, 16-502, 16-503,  
7 16-606, 16-609, 16-615, 16-618, 16-621, 16-624, 16-626, 16-627, 16-630,  
8 16-631, 16-632, 16-637, 16-646, 16-647, 16-649, 16-650, 16-651, 16-652,  
9 16-653, 16-654, 16-661, 16-662, 16-664, 16-665, 16-672, 16-672.07,  
10 16-679, 16-680, 16-691, 16-691.01, 16-692, 16-693, 16-697, 16-699,  
11 16-6,100, 16-702, 16-706, 16-707, 16-712, 16-713, 16-714, 16-716, 16-717,  
12 16-718, 16-719, 16-720, 16-722, 16-723, 16-727, and 16-728, Revised  
13 Statutes Cumulative Supplement, 2018, are repealed.