

**ONE HUNDRED THIRD LEGISLATURE - FIRST SESSION - 2013**  
**COMMITTEE STATEMENT**  
**LB574**

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**Hearing Date:** Thursday February 28, 2013  
**Committee On:** Revenue  
**Introducer:** Harr  
**One Liner:** Provide that certain assessments are levied and collected as special assessments

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**Roll Call Vote - Final Committee Action:**  
Advanced to General File with amendment(s)

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**Vote Results:**  
**Aye:** 6 Senators Hadley, Hansen, Harr, Pirsch, Schumacher, Sullivan  
**Nay:**  
**Absent:**  
**Present Not Voting:** 2 Senators Janssen, McCoy

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<b>Proponents:</b> Sen. Burke Harr Gary Krumland	<b>Representing:</b> Introducer League of NE Municipalities
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<b>Opponents:</b>	<b>Representing:</b>
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<b>Neutral:</b> Jerry Stilmock	<b>Representing:</b> NE Bankers Assoc.
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**Summary of purpose and/or changes:**

The bill amends 50 or more sections of city statutes which describe and define the administration of special assessments. Special assessment powers found in these statutes allow cities to impose taxes on properties. The statutes amended apply to all classes of cities, including metropolitan, primary, cities of the first class, and cities of the second class and villages. The statutes amended by the bill are numerous, and the bill appears to provide greater uniformity in definitions, as well a powers and duties.

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**Explanation of amendments:**

LB 574 was amended by the Committee to delete 4 sections. These deleted sections refer to natural resource districts, special improvements areas assessments, joint solid waste agencies assessments and charges, cities of the metropolitan class sewage special assessments, and assessments by a county for usage fees charged by the county government under the County Industrial Sewer Construction Act.

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Galen Hadley, Chairperson