

## LEGISLATIVE BILL 63

Approved by the Governor February 15, 1991

Introduced by Beyer, 3; Hartnett, 45

AN ACT relating to county roads; to amend section 39-1647, Reissue Revised Statutes of Nebraska, 1943; to change the rate of interest authorized for special assessments for road improvements; to repeal the original section; and to declare an emergency.  
Be it enacted by the people of the State of Nebraska,

Section 1. That section 39-1647, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

39-1647. On completion and acceptance of the improvement the engineer in charge shall make and file with the county clerk a statement of the complete cost of the improvements, including interest accruing on the progress warrants. The board with the assistance of the advisory committee and special counsel and engineer in charge shall determine what part of said the costs shall be specially assessed to the property in the district and shall prepare a proposed schedule of assessments against all properties in the district deemed specially benefited by the improvements. Any land in the district may be specially assessed for the amount it is specially benefited, even though the property does not adjoin the road improved. The board shall fix a time and place when it will sit as a board of adjustment and equalization and give notice thereof by publication on the same day of each week for two consecutive weeks immediately prior to the meeting in a newspaper of general circulation in the county and by mailing a copy of said the notice to each record owner of property proposed to be specially assessed. At the meeting the board shall equalize and levy the special assessments. All special assessments provided for in this section shall be a lien on the property from date of levy and shall become due fifty days after date of levy and may be paid within that time without interest but if not so paid they shall bear interest thereafter at the a rate established by the board not to exceed the rate of interest specified in section 45-104.01, as such rate may from time to time be adjusted by the Legislature, until delinquent. Such assessments shall become

delinquent in equal annual installments over a period of not to exceed ten years as the board may determine at the time of making the levy. Delinquent installments shall bear interest at the rate specified in section 45-104.01, as such rate may from time to time be adjusted by the Legislature, until paid and shall be collected in the usual manner for the collection of taxes.

Sec. 2. That original section 39-1647, Reissue Revised Statutes of Nebraska, 1943, is repealed.

Sec. 3. Since an emergency exists, this act shall be in full force and take effect, from and after its passage and approval, according to law.