

LEGISLATIVE BILL 344

Approved by the Governor April 9, 1973

Introduced by Proud, 12; Burbach, 19

AN ACT relating to notice; to require notice as prescribed before any political subdivision or special taxing district is formed or special assessment imposed except as prescribed.

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

Section 1. Before any political subdivision or special taxing district for public works or public improvements shall be formed, and before any political subdivision or special taxing district, excepting school districts, may impose any special assessment for public works or public improvements, a copy of any notice required to be published by law shall be mailed to the last-known address of all nonresident property owners as shown on the current tax rolls at the time such notice is first published.

Sec. 2. The county clerk, city clerk, clerk of any political subdivision, or any other person upon whom the duty is imposed by law to publish notice required by law in regard to the formation of a special taxing district for public works or public improvements shall mail by certified mail with return receipt requested a copy of the published notice in regard to the formation of any special taxing district within the county, city, or other political subdivision to the last-known address as shown on the current tax rolls of each nonresident property owner.

Sec. 3. The county clerk, city clerk, clerk of any political subdivision, or any other person upon whom the duty is imposed by law to publish notice required by law in regard to any special assessment by a special taxing district shall mail by certified mail with return receipt requested a copy of such notice to be published to the last-known address as shown on the current tax rolls of each nonresident property owner.

Sec. 4. The failure of any county clerk, city clerk, clerk of a political subdivision, or any other person upon whom the duty is imposed by law to mail a copy of a published notice as provided in this act shall invalidate the assessment against the property involved while permitting all other assessments and procedures to be lawful.

Sec. 5. The term nonresident property owner as used in this act shall mean any person or corporation whose residence and mailing address as shown on the current tax rolls is outside the boundaries of the county and who is a record owner of property within the boundaries of the political subdivision, special assessment district, or taxing district involved.