

City of Scottsbluff, Nebraska

Thursday, November 12, 2020

Regular Meeting

Item 1

**Review LB 1021 and make recommendation to City Council re
Expedited Reviews of eligible Redevelopment Projects.**

Staff Contact: Starr Lehl

2020 Nebraska Laws L.B. 1021

NEBRASKA 2020 SESSION LAW SERVICE

SECOND REGULAR SESSION OF THE 106TH LEGISLATURE

Additions are indicated by **Text**; deletions by
~~Text~~ .

Vetoed are indicated by ~~Text~~ ;
stricken material by ~~Text~~ .

L.B. 1021

Approved by the Governor August 17, 2020

A BILL FOR AN ACT relating to cities and villages; to amend sections 18-2108, 18-2110, 18-2111, 18-2112, 18-2114, 18-2117, and 77-1704.01, Reissue Revised Statutes of Nebraska, sections 18-2109, 18-2113, 18-2115, 18-2116, 18-2117.01, 18-2117.02, and 18-2147, Revised Statutes Cumulative Supplement, 2018, and section 18-2101, Revised Statutes Supplement, 2019; to provide for an expedited review of certain redevelopment plans under the Community Development Law; to exempt such redevelopment plans from certain requirements; to harmonize provisions; and to repeal the original sections.

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

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

<< NE ST § 18-2101 >>

18-2101.

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

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

<< NE ST § 18-2108 >>

18-2108.

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

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

<< NE ST § 18-2109 >>

18-2109.

(1) ~~A~~ **An authority shall not prepare a** redevelopment plan for a redevelopment project area **shall not be prepared** unless the governing body of the city in which such area is located has, by resolution adopted after

the public hearings required under this section, declared such area to be a substandard and blighted area in need of redevelopment.

(2) Prior to making such declaration, the governing body of the city shall conduct or cause to be conducted a study or an analysis on whether the area is substandard and blighted and shall submit the question of whether such area is substandard and blighted to the planning commission or board of the city for its review and recommendation. The planning commission or board shall hold a public hearing on the question after giving notice of the hearing as provided in section 18-2115.01. Such notice shall include a map of sufficient size to show the area to be declared substandard and blighted or information on where to find such map and shall provide information on where to find copies of the substandard and blighted study or analysis conducted pursuant to this subsection. The planning commission or board shall submit its written recommendations to the governing body of the city within thirty days after the public hearing.

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

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

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

<< NE ST § 18-2110 >>

18-2110.

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

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

<< NE ST § 18-2111 >>

18-2111.

(1) The authority may itself prepare or cause to be prepared a redevelopment plan or any person or agency, public or private, may submit such a plan to an authority. A redevelopment plan shall be sufficiently complete to indicate its relationship to definite local objectives as to appropriate land uses, improved traffic, public transportation, public utilities, recreational and community facilities and other public improvements, and the proposed land uses and building requirements in the redevelopment project area, and shall include without being limited to: **(a)** ~~(1)~~ The boundaries of the redevelopment project area, with a map showing the existing uses and condition of the real property therein; **(b)** ~~(2)~~ a land-use plan showing proposed uses of the area; **(c)** ~~(3)~~ information showing the standards of population densities, land coverage, and building intensities in the area after redevelopment; **(d)**

(4) a statement of the proposed changes, if any, in zoning ordinances or maps, street layouts, street levels or grades, or building codes and ordinances; (e) (5) a site plan of the area; and (f) (6) a statement as to the kind and number of additional public facilities or utilities which will be required to support the new land uses in the area after redevelopment. Any redevelopment plan may include a proposal for the designation of an enhanced employment area.

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

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

<< NE ST § 18–2112 >>

18–2112.

(1) Prior to recommending a redevelopment plan to the governing body for approval, an authority shall submit such plan to the planning commission or board of the city in which the redevelopment project area is located for review and recommendations as to its conformity with the general plan for the development of the city as a whole. The planning commission or board shall submit its written recommendations with respect to the proposed redevelopment plan to the authority within thirty days after receipt of the plan for review. Upon receipt of the recommendations of the planning commission or board or, if no recommendations are received within such thirty days, then without such recommendations, an authority may recommend the redevelopment plan to the governing body of the city for approval.

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

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

<< NE ST § 18–2113 >>

18–2113.

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

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

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

- (b) Public infrastructure and community public service needs impacts and local tax impacts arising from the approval of the redevelopment project;
 - (c) Impacts on employers and employees of firms locating or expanding within the boundaries of the area of the redevelopment project;
 - (d) Impacts on other employers and employees within the city or village and the immediate area that are located outside of the boundaries of the area of the redevelopment project;
 - (e) Impacts on the student populations of school districts within the city or village; and
 - (f) Any other impacts determined by the authority to be relevant to the consideration of costs and benefits arising from the redevelopment project.
- (3) Copies of each cost-benefit analysis conducted pursuant to subsection (2) of this section shall be posted on the city's public web site or made available for public inspection at a location designated by the city.

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

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

<< NE ST § 18–2114 >>

18–2114.

(1) The recommendation of a redevelopment plan by an authority to the governing body shall be accompanied by the recommendations, if any, of the planning commission or board concerning the redevelopment plan; a statement of the proposed method and estimated cost of the acquisition and preparation for redevelopment of the redevelopment project area and the estimated proceeds or revenue from its disposal to redevelopers; a statement of the proposed method of financing the redevelopment project; and a statement of a feasible method proposed for the relocation of families to be displaced from the redevelopment project area.

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

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

<< NE ST § 18–2115 >>

18–2115.

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

(2) After the hearing required under subsection (1) of this section, the governing body of the city shall hold a public hearing on any redevelopment plan or substantial modification thereof after giving notice of the hearing as provided in section 18–2115.01. Such notice shall specifically identify the area to be redeveloped under the plan,

shall include a map of sufficient size to show the area to be redeveloped or information on where to find such map, and shall provide information on where to find copies of any cost-benefit analysis conducted pursuant to section 18-2113. At the public hearing, all interested parties shall be afforded a reasonable opportunity to express their views respecting the proposed redevelopment plan.

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

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

<< NE ST § 18-2116 >>

18-2116.

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

(2) In connection with the approval of any redevelopment plan which includes the designation of an enhanced employment area, the governing body may approve the redevelopment plan if it determines that any new investment within such enhanced employment area will result in at least (a) two new employees and new investment of one hundred twenty-five thousand dollars in counties with fewer than fifteen thousand inhabitants, (b) five new employees and new investment of two hundred fifty thousand dollars in counties with at least fifteen thousand inhabitants but fewer than twenty-five thousand inhabitants, (c) ten new employees and new investment of five hundred thousand dollars in counties with at least twenty-five thousand inhabitants but fewer than fifty thousand inhabitants, (d) fifteen new employees and new investment of one million dollars in counties with at least fifty thousand inhabitants but fewer than one hundred thousand inhabitants, (e) twenty new employees and new investment of one million five hundred thousand dollars in counties with at least one hundred thousand inhabitants but fewer than two hundred thousand inhabitants, (f) twenty-five new employees and new investment of two million dollars in counties with at least two hundred thousand inhabitants but fewer than four hundred thousand inhabitants, or (g) thirty new employees and new investment of three million dollars in counties with at least four hundred thousand inhabitants. Any business that has one hundred thirty-five thousand square feet or more and annual gross sales of ten million dollars or more shall provide an employer-provided health benefit of at least three thousand dollars annually to all new employees who are working thirty hours per week or more on average and have been employed at least six months. In making such determination, the governing body may rely upon written undertakings provided by any redeveloper in connection with application for approval of the redevelopment plan.

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

<< NE ST § >>

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

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

- (a) The redevelopment plan includes only one redevelopment project;
- (b) The redevelopment project involves the repair, rehabilitation, or replacement of an existing structure located within a substandard and blighted area;
- (c) The redevelopment project is located in a county with a population of less than one hundred thousand inhabitants;
- (d) The existing structure is at least sixty years old; and
- (e) The assessed value of the property within the redevelopment project area when the project is complete is estimated to be no more than:
 - (i) Two hundred fifty thousand dollars for a redevelopment project involving a single-family residential structure;
 - (ii) One million dollars for a redevelopment project involving a multi-family residential structure or commercial structure; or
 - (iii) Ten million dollars for a redevelopment project involving the revitalization of a structure included in the National Register of Historic Places.

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

- (a) A redeveloper shall prepare the redevelopment plan using a standard form developed by the Department of Economic Development. The form shall include (i) the existing uses and condition of the property within the redevelopment project area, (ii) the proposed uses of the property within the redevelopment project area, (iii) the current age of the existing structure, (iv) the current assessed value of the property within the redevelopment project area, (v) the increase in the assessed value of the property within the redevelopment project area that is estimated to occur as a result of the redevelopment project, and (vi) an indication of whether the redevelopment project will be financed in whole or in part through the division of taxes as provided in section 18–2147;
- (b) The redeveloper shall submit the redevelopment plan directly to the governing body along with any building permit or other permits necessary to complete the redevelopment project and an application fee in an amount set by the governing body, not to exceed fifty dollars. Such application fee shall be separate from any fees for building permits or other permits needed for the project; and
- (c) If the governing body has elected to allow expedited reviews of redevelopment plans under subsection (1) of this section and the submitted redevelopment plan meets the requirements of subsection (2) of this section, the governing body shall approve the redevelopment plan within thirty days after submission of the plan.

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

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

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

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

(c) The county assessor shall then determine:

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

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

(6) After the county assessor makes the determinations required under subdivision (5)(c) of this section, the county assessor shall use a standard certification form developed by the Department of Revenue to certify to the authority:

(a) That improvements have been made and completed;

(b) That a valuation increase has occurred;

(c) The amount of the valuation increase; and

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

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

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

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

<< NE ST § 18–2117 >>

18–2117.

A redevelopment plan which has not been approved by the governing body when **submitted by a redeveloper under section 11 of this act or when** recommended by the authority may again be **submitted or** recommended

to **the governing body** it with any modifications deemed advisable. A redevelopment plan may be modified at any time by the authority, **except** ~~; Provided,~~ that if modified after the lease or sale of real property in the redevelopment project area, the modification must be consented to by the redeveloper or developers of such real property or his **or her** successor, or their successors, in interest affected by the proposed modification. Where the proposed modification will substantially change the redevelopment plan as previously approved by the governing body the modification must similarly be approved by the governing body.

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

<< NE ST § 18–2117.01 >>

18–2117.01.

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

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

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

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

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

(3) The Property Tax Administrator shall compile a report for each active redevelopment project, based upon information provided by the cities pursuant to subsection (1) of this section and information reported by the county assessor or county clerk on the certificate of taxes levied pursuant to section 77–1613.01. Each report shall be electronically transmitted to the Clerk of the Legislature not later than March 1 each year. The report may include any recommendations of the Property Tax Administrator as to what other information should be included in the report from the cities so as to facilitate analysis of the uses, purposes, and effectiveness of tax-increment financing and the process for its implementation or to streamline the reporting process provided for in this section to eliminate unnecessary paperwork.

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

<< NE ST § 18–2117.02 >>

18–2117.02.

On or before May 1 of each year, each authority, or such other division or department of the city as designated by the governing body, shall compile information regarding the approval and progress of redevelopment projects

that are financed in whole or in part through the division of taxes as provided in section 18–2147 and report such information to the governing body of the city and to the governing body of each county, school district, community college area, educational service unit, and natural resources district whose property taxes are affected by such division of taxes. The report shall include, but not be limited to, the following information:

- (1) The total number of redevelopment projects within the city that have been financed in whole or in part through the division of taxes as provided in section 18–2147;
- (2) The total estimated project costs for all such redevelopment projects;
- (3) A comparison between the initial projected valuation of property included in each such redevelopment project as described in the redevelopment contract **or, for redevelopment projects approved using an expedited review under section 11 of this act, in the redevelopment plan** and the assessed value of the property included in each such redevelopment project as of January 1 of the year of the report;
- (4) The number of such redevelopment projects for which financing has been paid in full during the previous calendar year and for which taxes are no longer being divided pursuant to section 18–2147;
- (5) The number of such redevelopment projects approved by the governing body in the previous calendar year;
- (6) Information specific to each such redevelopment project approved by the governing body in the previous calendar year, including the project area, project type, amount of financing approved, and total estimated project costs; and
- (7) The percentage of the city that has been designated as blighted.

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

<< NE ST § 18–2147 >>

18–2147.

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

(a) That portion of the ad valorem tax which is produced by the levy at the rate fixed each year by or for each such public body upon the redevelopment project valuation shall be paid into the funds of each such public body in the same proportion as are all other taxes collected by or for the body. When there is not a redevelopment project valuation on a parcel or parcels, the county assessor shall determine the redevelopment project valuation based upon the fair market valuation of the parcel or parcels as of January 1 of the year prior to the year that the ad valorem taxes are to be divided. The county assessor shall provide written notice of the redevelopment project valuation to the authority as defined in section 18–2103 and the owner. The authority or owner may protest the valuation to the county board of equalization within thirty days after the date of the valuation notice. All provisions of section 77–1502 except dates for filing of a protest, the period for hearing protests, and the date for mailing notice of the county board of equalization's decision are applicable to any protest filed pursuant to this section. The county board of equalization shall decide any protest filed pursuant to this section within thirty days after the filing of the protest. The county clerk shall mail a copy of the decision made by the county board of equalization on protests pursuant to this section to the authority or owner within seven days after the

board's decision. Any decision of the county board of equalization may be appealed to the Tax Equalization and Review Commission, in accordance with section 77–5013, within thirty days after the date of the decision;

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

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

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

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

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

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

(5) (4) Beginning August 1, 2006, all notices of the provision for dividing ad valorem taxes shall be sent by the authority to the county assessor on forms prescribed by the Property Tax Administrator. The notice shall be sent to the county assessor on or before August 1 of the year of the effective date of the provision. Failure to satisfy the notice requirement of this section shall result in the taxes, for all taxable years affected by the failure to give notice of the effective date of the provision, remaining undivided and being paid into the funds for each public body receiving property taxes generated by the property in the redevelopment project. However, the redevelopment project valuation for the remaining division of ad valorem taxes in accordance with subdivisions (1)(a) and (b) of this section shall be the last certified valuation for the taxable year prior to the effective date of the provision to divide the taxes for the remaining portion of the **ten-year or** fifteen-year period pursuant to subsection **(3) (1)** of this section.

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

<< NE ST § 77–1704.01 >>

77-1704.01.

(1) The county treasurer shall include with each tax notice to every taxpayer and with each receipt provided to a taxpayer the following information:

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

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

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

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

(e) For taxes levied for fiscal year 2017-18 on real property within a learning community, statements explaining that the school district levies for learning community member districts are increasing, in part, as a result of the expiration of the learning community common levies, the proceeds of which were distributed directly to school districts, and that the remaining learning community levies fund activities of the learning community.

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

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

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