

TITLE III: ADMINISTRATION

Chapter

- 30. ELECTED OFFICIALS; ORDINANCES**
- 31. APPOINTED CITY OFFICIALS**
- 32. DEPARTMENTS, BOARDS, AND COMMISSIONS**
- 33. GENERAL PROVISIONS**
- 34. ELECTIONS**
- 35. FINANCE AND REVENUE**

CHAPTER 30: ELECTED OFFICIALS; ORDINANCES

Section

Mayor

- 30.01 Election; qualifications; term
- 30.02 Powers and duties
- 30.03 Vacancy

City Council

- 30.15 Election; qualifications; terms
- 30.16 President; Acting President
- 30.17 Standing committees
- 30.18 Vacancy; general provisions
- 30.19 Vacancy due to unexcused absences

Ordinances, Resolutions, and Motions

- 30.30 Grant of power
- 30.31 Introduction of ordinances
- 30.32 Procedure for resolutions and motions
- 30.33 Ordinances; style, title
- 30.34 Reading and passage of ordinances, resolutions, orders, bylaws
- 30.35 Publication or posting
- 30.36 Certificate of publication or posting
- 30.37 Effective date; emergency ordinances
- 30.38 Amendments and revisions

MAYOR**§ 30.01 ELECTION; QUALIFICATIONS; TERM.**

(A) The Mayor shall be elected as provided in the Election Act, Neb. RS 32-101 through 32-1551. The Mayor shall take office on the date of the first regular meeting of the City Council held in December following the statewide general election. The Mayor shall be a resident and registered voter of the city. (Neb. RS 17-107)

(B) The Mayor shall serve for a term of four years or until his or her successor is elected and qualified. (Neb. RS 32-533)

§ 30.02 POWERS AND DUTIES.

(A) (1) The Mayor shall preside at all meetings of the City Council.

(2) (a) The Mayor may vote on any matter that requires either a majority vote of the City Council or a majority vote of all the elected members of the City Council if:

1. The Mayor's vote is required due to the City Council members being equally divided; or

2. A majority of the City Council members or majority vote of all the elected members cannot be reached due to the absence, vacancy, or abstention of one or more City Council members.

(b) For the purpose of such vote, the Mayor is deemed to be a member of the City Council.

(3) The Mayor shall have superintendence and control of all the officers and affairs of the city, and shall take care that the ordinances of the city and all laws governing cities of the second class are complied with. (Neb. RS 17-110)

(B) The Mayor shall have the power to veto or sign any ordinance passed by the City Council and to approve or veto any order, bylaw, resolution, award of or vote to enter into any contract, or the allowance of any claim.

(1) If the Mayor approves the ordinance, order, bylaw, resolution, contract, or claim, he or she shall sign it, and it shall become effective.

(2) If the Mayor vetoes the ordinance, order, bylaw, resolution, contract, or any item or items of appropriation or claims, he or she shall return it to the City Council stating that the measure is vetoed. The Mayor may issue the veto at the meeting at which the measure passed or within seven calendar days after the meeting. If the Mayor issues the veto after the meeting, the Mayor shall notify the City Clerk of the veto in writing. The Clerk shall notify the City Council in writing of the Mayor's veto. Any order, bylaw, resolution, award of or vote to enter into any contract, or the allowance of any claim vetoed by the Mayor may be passed over his or her veto by a vote of two-thirds of the members of the Council. If the Mayor neglects or refuses to sign any ordinance, order, bylaw, resolution, award of or vote to enter into any contract, or the allowance of any claim, but fails to veto the measure within the time required by this section, the measure shall become effective without his or her signature. The Mayor may veto any item or items of any appropriation bill or any claims bill and approve the remainder thereof, and the item or items vetoed may be passed by the Council over the veto as in other cases.
(Neb. RS 17-111)

(C) The Mayor shall, from time to time, communicate to the City Council such information and recommend such measures as, in his or her opinion, may tend to the improvement of the finances, the police, health, security, ornament, comfort, and general prosperity of the city.
(Neb. RS 17-112)

(D) The Mayor shall have the power, when he or she deems it necessary, to require any officer of the city to exhibit his or her accounts or other papers, and to make reports to the Council, in writing, touching any subject or matter pertaining to his or her office.
(Neb. RS 17-113)

(E) The Mayor shall have such jurisdiction as may be vested in him or her by ordinance over all places within five miles of the corporate limits of the city for the enforcement of any health or quarantine ordinance and regulation thereof, and shall have jurisdiction in all matters vested in him or her by ordinance, excepting taxation, within the extraterritorial zoning jurisdiction of the city.
(Neb. RS 17-114)

(F) The Mayor shall have the power to remit fines and forfeitures and to grant reprieves and pardons for all offenses arising under the ordinances of the city.
(Neb. RS 17-117)

(G) The Mayor shall hold no other elective or appointive office or employment with the city.

(H) The Mayor shall sign the City Clerk's minutes of all meetings of the City Council, and he or she shall sign all resolutions that have been passed and warrants for the payment of money when ordered by the Council.

(I) The Mayor shall have such other duties as are reposed in the Mayor by the laws of the state or as the Council may by resolution confer upon the Mayor.

Statutory reference:

Restrictions on holding other office or employment, see Neb. RS 17-108.02, 32-109, 32-603, and 32-604

§ 30.03 VACANCY.

(A) The office of Mayor shall be vacant upon the happening of any of the events specified in Neb. RS 32-560 except as provided in Neb. RS 32-561.

(B) (1) In case of any vacancy in the office of Mayor, or in case of his or her disability or absence, the President of the City Council shall exercise the office of Mayor for the unexpired term until such disability is removed, or in case of temporary absence, until the Mayor returns.

(Neb. RS 32-568)

(2) If the President of the Council assumes the office of Mayor for the unexpired term, there shall be a vacancy on the Council.

(Neb. RS 17-107, 32-568)

Statutory reference:

*Additional and similar provisions, see Neb. RS 32-560 through 32-572
Ineligibility of person subjected to recall, see Neb. RS 32-1308*

CITY COUNCIL

§ 30.15 ELECTION; QUALIFICATIONS; TERMS.

(A) The City Council shall consist of not less than four nor more than 12 residents of the city who are registered voters.

(Neb. RS 17-103)

(B) All Council members shall be nominated and elected on a nonpartisan ballot unless the city provides for a partisan ballot by ordinance.

(Neb. RS 32-557)

(C) If members of the Council are not elected at large:

(1) Unless the city elects Council members at large as provided in Neb. RS 32-554, the city shall be divided into not less than two nor more than six wards as provided by ordinance of the City Council. Each ward shall contain, as nearly as practicable, an equal portion of the population;
(Neb. RS 17-102)

(2) Unless the city elects Council members at large as provided in Neb. RS 32-554, each ward of the city shall have at least two Council members elected in the manner provided in the Election Act, Neb. RS 32-101 et seq. No person shall be eligible to the office of Council member who is not at the time of the election an actual resident of the ward for which he or she is elected and a registered voter;
and
(Neb. RS 17-104)

(3) Such wards shall be substantially equal in population as determined by the most recent federal decennial census.
(Neb. RS 32-553)

(D) The term of office shall begin on the first regular meeting of the Council in December following the statewide general election.
(Neb. RS 17-104)

(E) Members of the Council shall serve for terms of four years or until their successors are elected and qualified.
(Neb. RS 32-533)

(F) If the city operates under a city manager plan, members of the City Council shall be residents and registered voters of the city and shall hold no other employment with the city. Any Council member who ceases to possess any of the qualifications required by this section or who has been convicted of a felony or of any public offense involving the violation of the oath of office of such member while in office shall forthwith forfeit such office.
(Neb. RS 19-613)

Statutory reference:

Ability to elect Council members at large or by ward, see Neb. RS 32-554

Other requirements for wards, see Neb. RS 32-552 and 32-553

Restrictions on holding other office or employment, see Neb. RS 17-108.02, 32-109, 32-603, and 32-604

§ 30.16 PRESIDENT; ACTING PRESIDENT.

(A) The City Council shall elect one of its own body who shall be styled the President of the Council and who shall preside at all meetings of the Council in the absence of the Mayor.

(B) In the absence of the President, the Council shall elect one of its own body to occupy his or her place temporarily, who shall be styled Acting President of the Council.

(C) The President and Acting President, when occupying the place of the Mayor, shall have the same privileges as other members of the Council; and all acts of the President or Acting President, while so acting, shall be as binding upon the Council and upon the city as if done by the Mayor.
(Neb. RS 17-148)

§ 30.17 STANDING COMMITTEES.

At the organizational meeting of the City Council, the Mayor shall appoint members of such standing committees as the Council may create by ordinance or resolution. The membership of such standing committees may be changed at any time by the Mayor. The Mayor shall be an ex officio member of each standing committee. The members of the standing committees shall serve a term of office of one year unless reappointed.

§ 30.18 VACANCY; GENERAL PROVISIONS.

(A) The office of a member of the City Council shall be vacant upon the happening of any of the events specified in Neb. RS 32-560, except as provided in Neb. RS 32-561.

(B) Any vacancy on the City Council shall be filled as provided in division (C) below.
(Neb. RS 32-568)

(C) (1) (a) Except as otherwise provided in division (C)(2) or (C)(3) below or § 30.03, vacancies in city elective offices shall be filled by the Mayor and Council for the balance of the unexpired term. Notice of a vacancy, except a vacancy resulting from the death of the incumbent, shall be in writing and presented to the Council at a regular or special meeting and shall appear as a part of the minutes of such meeting. The Council shall at once give public notice of the vacancy by causing to be published in a newspaper of general circulation within the city or by posting in three public places in the city the office vacated and the length of the unexpired term.

(b) The Mayor shall call a special meeting of the Council or place the issue of filling such vacancy on the agenda at the next regular meeting, at which time, the Mayor shall submit the name of a qualified registered voter to fill the vacancy for the balance of the unexpired term. The regular or special meeting shall occur upon the death of the incumbent or within four weeks after the meeting at which such notice of vacancy has been presented. The Council shall vote upon the nominee, and if a majority votes in favor of the nominee, the vacancy shall be declared filled. If the nominee fails to receive a majority of the votes, the nomination shall be rejected and the Mayor shall, at the next regular

or special meeting, submit the name of another qualified registered voter to fill the vacancy. If the subsequent nominee fails to receive a majority of the votes, the Mayor shall continue at that meeting to submit the names of qualified registered voters in nomination, and the Council shall continue to vote upon the nominations at such meeting until the vacancy is filled. The Mayor shall cast his or her vote for or against the nominee in case of a tie vote of the Council. All Council members present shall cast a ballot for or against the nominee. Any member of the Council who has been appointed to fill a vacancy on the Council shall have the same rights, including voting, as if that person were elected.

(2) The Mayor and Council may, in lieu of filling a vacancy in a city elected office as provided in division (C)(1) above, call a special city election to fill such vacancy.

(3) If vacancies exist in the offices of one-half or more of the members of the City Council, the Secretary of State shall conduct a special city election to fill such vacancies. Candidates for such special election shall file a candidate filing form pursuant to § 34.07(C).

(Neb. RS 32-569)

Statutory reference:

Additional and similar provisions, see Neb. RS 32-560 through 32-572

Ineligibility of person subjected to recall, see Neb. RS 32-1308

§ 30.19 VACANCY DUE TO UNEXCUSED ABSENCES.

(A) In addition to the events listed in Neb. RS 32-560 and any other reasons for a vacancy provided by law, after notice and a hearing, a vacancy on the City Council shall exist if a member is absent from more than five consecutive regular meetings of the Council unless the absences are excused by a majority vote of the remaining members.

(Neb. RS 19-3101)

(B) The City Council shall take a vote on whether to excuse a member's absence from a meeting upon either:

- (1) A written request from the member submitted to the City Clerk; or
- (2) A motion of any other Council member.

(C) If a Council member has been absent from six consecutive regular meetings and none of the absences have been excused by a majority vote of the remaining members, the City Clerk shall include this as an item on the agenda for the next regular meeting. At that meeting, the Council shall set a date for a hearing and direct the City Clerk to give the member notice of the hearing by personal service or by first-class mail to the member's last known address.

(D) At the hearing, the Council member shall have the right to present information on why one or more of the absences should be excused. If the Council does not excuse one or more of the member's absences by a majority vote at the conclusion of the hearing, there shall be a vacancy on the Council.

ORDINANCES, RESOLUTIONS, AND MOTIONS

§ 30.30 GRANT OF POWER.

In addition to its special powers specifically granted by law, the city shall have the power to make all ordinances, bylaws, rules, regulations, and resolutions not inconsistent with the laws of the state as may be expedient for maintaining the peace, good government, and welfare of the city and its trade and commerce and to enforce all ordinances by inflicting fines or penalties for the breach thereof, not exceeding \$500 for any one offense, recoverable with costs.

(Neb. RS 17-505)

Statutory reference:

Adoption of standard codes, see Neb. RS 18-132 and 19-922

Prosecution in county court, see Neb. RS 25-2703

§ 30.31 INTRODUCTION OF ORDINANCES.

Unless the City Council provides otherwise, ordinances shall be introduced by members of the City Council in one of the following ways.

(A) With the recognition of the Mayor, a member may, in the presence and hearing of a majority of the members elected to the City Council, read aloud the substance of the proposed ordinance and file a copy with the City Clerk for future consideration.

(B) With the recognition of the Mayor, a member may present the proposed ordinance to the Clerk, who, in the presence and hearing of a majority of the members elected to the City Council, shall read aloud the substance of the ordinance and file it for future consideration.

§ 30.32 PROCEDURE FOR RESOLUTIONS AND MOTIONS.

Unless the City Council provides otherwise, resolutions and motions shall be introduced in one of the methods prescribed in § 30.31 for the introduction of ordinances. The issue raised by the resolution or motion shall be disposed of in accordance with the usage of parliamentary law adopted for the

guidance of the City Council. A majority vote shall be required to pass any resolution or motion. The vote on any resolution or motion shall be by roll call vote.

§ 30.33 ORDINANCES; STYLE, TITLE.

(A) *Style.* The style of all city ordinances shall be: “Be it ordained by the Mayor and Council of the City of _____, Nebraska:”
(Neb. RS 17-613)

(B) *Title.* No ordinance shall contain a subject which is not clearly expressed in the title.
(Neb. RS 17-614)

§ 30.34 READING AND PASSAGE OF ORDINANCES, RESOLUTIONS, ORDERS, BYLAWS.

(A) (1) (a) All ordinances and resolutions or orders for the appropriation or payment of money shall require for their passage or adoption the concurrence of a majority of all elected members of the City Council. The Mayor may vote on any such matter if:

1. The Mayor’s vote is required due to the City Council members being equally divided; or
2. A majority vote of all the elected members of the City Council cannot be reached due to absence, vacancy, or abstention of one or more City Council members.

(b) For the purpose of such vote, the Mayor is deemed to be a member of the City Council.

(2) (a) Ordinances of a general or permanent nature shall be read by title on three different days unless three-fourths of the City Council vote to suspend this requirement.

(b) Such requirement shall not be suspended:

1. For any ordinance for the annexation of territory, or the redrawing of boundaries for City Council election districts or wards; or
2. As otherwise provided by law.

(3) In case this requirement is suspended, the ordinance shall be read by title and then moved for final passage.

(4) Three-fourths of the City Council may require a reading of any such ordinance in full before enactment under either procedure set out in this section.

(Neb. RS 17-614)

(B) On the passage or adoption of every bylaw or ordinance and every resolution or order to enter into a contract by the City Council, the yeas and nays shall be called and recorded. To pass or adopt any bylaw, ordinance, or any such resolution or order, a concurrence of a majority of the whole number of members elected to the City Council shall be required. All appointments of the officers by the City Council shall be made viva voce, and the concurrence of a like majority shall be required, and the names of those, and for whom they voted, on the vote resulting in an appointment shall be recorded. The requirements of a roll call or viva voce vote shall be satisfied by a city which utilizes an electronic voting device which allows the yeas and nays of each member of the City Council to be readily seen by the public.

(Neb. RS 17-616)

Statutory reference:

Adjustments to boundaries of election districts, see Neb. RS 17-614

§ 30.35 PUBLICATION OR POSTING.

All ordinances of a general nature shall, before they take effect, be published one time within 15 days after they are passed:

(A) In a newspaper in or of general circulation in the city; or

(B) In book, pamphlet, or electronic form.

(Neb. RS 17-613)

Statutory reference:

Additional provisions, see Neb. RS 18-131

§ 30.36 CERTIFICATE OF PUBLICATION OR POSTING.

The passage, approval, and publication or posting of an ordinance shall be sufficiently proved by a certificate under the seal of the city from the City Clerk showing that the ordinance was passed and approved, and when and in what paper the ordinance was published, or when and by whom and where the ordinance was posted.

(Neb. RS 17-613)

Statutory reference:

Passage; rules and regulations, see Neb. RS 17-615

§ 30.37 EFFECTIVE DATE; EMERGENCY ORDINANCES.

(A) Except as provided in § 30.35 and division (B) below, an ordinance for the government of the city which has been adopted by the City Council without submission to the voters of the city shall not go into effect until 15 days after the passage of the ordinance.

(Neb. RS 19-3701)

(B) In the case of riot, infectious or contagious diseases, or other impending danger, failure of a public utility, or any other emergency requiring its immediate operation, an ordinance shall take effect upon the proclamation of the Mayor and the posting thereof in at least three of the most public places in the city. The emergency ordinance shall recite the emergency, be passed by a three-fourths vote of the City Council, and be entered of record on the City Clerk's minutes.

(Neb. RS 17-613)

§ 30.38 AMENDMENTS AND REVISIONS.

No ordinance or section thereof shall be revised or amended unless the new ordinance contains the entire ordinance or section as revised or amended and the ordinance or section so amended is repealed, except that an ordinance revising all the ordinances of the city and modifications to zoning or building districts may be adopted as otherwise provided by law.

(Neb. RS 17-614)

Statutory reference:

Modifications to zoning or building districts, see Neb. RS 19-915

Ordinances revising all the ordinances of the city, see Neb. RS 17-614

Requests to detach property from city or village, see Neb. RS 17-614

CHAPTER 31: APPOINTED CITY OFFICIALS

Section

- 31.01 Appointment; terms; removal; powers; duties
- 31.02 Qualification for office
- 31.03 Merger of offices
- 31.04 City Clerk
- 31.05 City Treasurer
- 31.06 City Attorney
- 31.07 Police Chief
- 31.08 Police officers
- 31.09 Fire Chief
- 31.10 Water Commissioner/Public Works Commissioner
- 31.11 Sewer Commissioner
- 31.12 Overseer of Streets
- 31.13 City Engineer; Special Engineer

§ 31.01 APPOINTMENT; TERMS; REMOVAL; POWERS; DUTIES.

(A) (1) The Mayor, with the consent of the City Council, may appoint such officers as shall be required by ordinance or otherwise required by law. Such officers may be removed from office by the Mayor.

(2) The terms of office for all officers, except regular police officers, appointed by the Mayor and confirmed by the Council shall be established by the City Council by ordinance. The ordinance shall provide that either:

(a) The officers hold the office to which they have been appointed until the end of the Mayor's term of office and until their successors are appointed and qualified, unless sooner removed; or

(b) The officers hold office for one year, unless sooner removed.
(Neb. RS 17-107)

(B) (1) The city may enact ordinances or bylaws to regulate and prescribe the powers and duties of officers not provided for in state law.

(Neb. RS 17-604)

(2) If the Mayor and City Council appoint any of the officials specified in this chapter or any other officials, the officials shall have the powers and duties, if any, provided in this chapter or as otherwise provided by city ordinances and state law.

§ 31.02 QUALIFICATION FOR OFFICE.

Each appointive officer who is required to give bond shall qualify by filing the required bond and oath as provided in §§ 33.25 and 33.26. Each appointive officer who is not required to give bond shall qualify by filing the required oath as provided in § 33.26.

§ 31.03 MERGER OF OFFICES.

(A) The City Council may, at its discretion, by ordinance combine and merge any elective or appointive office or employment or any combination of duties of any such offices or employments, except Mayor and Council member, with any other elective or appointive office or employment so that one or more of such offices or employments or any combination of duties of any such offices or employments may be held by the same officer or employee at the same time.

(B) The offices or employments so merged and combined shall always be construed to be separate, and the effect of the combination or merger shall be limited to a consolidation of official duties only.

(C) The salary or compensation of the officer or employee holding the merged and combined offices or employments or offices and employments shall not be in excess of the maximum amount provided by law for the salary or compensation of the office, offices, employment, or employments so merged and combined.

(D) For the purpose of this section, volunteer firefighters and ambulance drivers shall not be considered officers.

(Neb. RS 17-108.02)

§ 31.04 CITY CLERK.

(A) The City Clerk shall have the custody of all laws and ordinances and shall keep a correct journal of the proceedings of the City Council. After the period of time specified by the State Records Administrator pursuant to the Records Management Act, Neb. RS 84-1201 et seq., the Clerk may

transfer the journal of the proceedings of the City Council to the State Archives of the Nebraska State Historical Society for permanent preservation. The Clerk shall also perform such other duties as may be required by the ordinances of the city. If the Clerk is acting as the Treasurer, he or she shall also comply with the requirements of § 31.05(A)(3).

(Neb. RS 17-605)

(B) (1) It shall be the duty of the Clerk to prepare and publish the official proceedings of the City Council within 30 days after any meeting of the Council. The publication shall be in a newspaper of general circulation in the city, shall set forth a statement of the proceedings of the meeting, and shall also include the amount of each claim allowed, the purpose of the claim, and the name of the claimant, except that the aggregate amount of all payroll claims may be included as one item. Between July 15 and August 15 of each year, the employee job titles and the current annual, monthly, or hourly salaries corresponding to such job titles shall be published. Each job title published shall be descriptive and indicative of the duties and functions of the position. The charge for the publication shall not exceed the rates provided for in Neb. RS 23-122.

(Neb. RS 19-1102)

(2) Publication under division (B)(1) above be made in one legal newspaper of general circulation in the city. If no legal newspaper is published in the city, then the publication shall be made in one legal newspaper published or of general circulation within the county in which the city is located. The cost of publication shall be paid out of the general funds of the city.

(Neb. RS 19-1103)

(C) The Clerk shall dispose of or destroy city public records when the records have been determined to be of no further legal, administrative, fiscal, or historical value by the State Records Administrator pursuant to the Records Management Act, Neb. RS 84-1201 et seq. This shall not apply to the minutes of the Clerk and the permanent ordinance and resolution books, or any other record classified as permanent by the State Records Administrator.

(Neb. RS 18-1701)

(D) (1) The Clerk shall permit any person to examine and copy the public records in the Clerk's custody, and may charge a fee for providing copies of a public record as provided in Neb. RS 84-712 through 84-712.09.

(2) The Clerk may charge a reasonable fee for certified copies of any record in his or her office as set by resolution of the City Council.

(E) The Clerk shall permit no records, public papers, or other documents of the city kept and preserved in his or her office to be taken therefrom, except by such officers of the city as may be entitled to the use of the same, but only upon their leaving a receipt therefor, and except pursuant to Neb. RS 84-712(2). He or she shall keep all the records of his or her office, including a record of all licenses issued by him or her, in a blank book with a proper index. He or she shall include as part of his

or her records all petitions under which the City Council shall order public work to be done at the expense of the property fronting thereon, together with references to all resolutions and ordinances relating to the same. He or she shall endorse the date and hour of filing upon every paper or document so filed in his or her office. All such filings made by him or her shall be properly docketed. Included in his or her records shall be all standard codes, amendments thereto, and other documents incorporated by reference and arranged in triplicate in a manner convenient for reference. He or she shall keep an accurate and complete account of the appropriation of the several funds and draw, sign, and attest all warrants ordered for the payment of money on the particular fund from which the same is payable. At the end of each month, he or she shall then make a report of the amounts appropriated to the various funds and the amount of the warrants drawn thereon.

(F) The Clerk shall deliver all warrants, ordinances, and resolutions under his or her charge to the Mayor for his or her signature. He or she shall also deliver to officers, employees, and committees all resolutions and communications which are directed at such officers, employees, or committees. With the seal of the city, he or she shall duly attest the Mayor's signature to all ordinances, deeds, and papers required to be attested to when ordered to do so by the City Council.

(G) The Clerk shall issue and sign all licenses, permits, and occupation tax receipts authorized by law and required by the city ordinances. He or she shall collect all occupation taxes and license money, except where some other city officer is specifically charged with that duty. He or she shall keep a register of all licenses granted in the city and the purpose for which they have been issued.

(H) The Clerk shall keep in a book with a proper index copies of all notices required to be published or posted by the Clerk by order of the City Council or under the ordinances of the city. To each of the file copies of the notices shall be attached the printer's affidavit of publication, if the notices are required to be published, or the Clerk's certificate under seal where the same are required to be posted only.

(I) The Clerk shall receive all objections to the creation of paving districts and other street improvements. He or she shall receive the claims of any person against the city, and in the event that the claim is disallowed, in part or in whole, the Clerk shall notify the claimant or his or her agent or attorney by letter within five days after the disallowance, and the Clerk shall then prepare transcripts on appeals of any disallowance of a claim in all proper cases.

§ 31.05 CITY TREASURER.

(A) (1) The City Treasurer shall be the custodian of all money belonging to the city. He or she shall keep a separate account of each fund or appropriation and the debts and credits belonging thereto. He or she shall give every person paying money into the Treasury a receipt therefor, specifying the date of payment and on what account paid. He or she shall also file copies of such receipts with his or her monthly reports. The Treasurer shall, at the end of every month, and as often as may be required, render

an account to the City Council under oath, showing the state of the Treasury at the date of such account and the balance of money in the Treasury. He or she shall also accompany such accounts with a statement of all receipts and disbursements, together with all warrants redeemed and paid by him or her, which warrants, with any and all vouchers held by him or her, shall be filed with his or her account in the City Clerk's office. If the Treasurer fails to render his or her account within 20 days after the end of the month, or by a later date established by the City Council, the Mayor may use this failure as cause to remove the Treasurer from office.

(2) The Treasurer shall keep a record of all outstanding bonds against the city showing the number and amount of each bond, for and to whom the bonds were issued, and the date upon which any bond is purchased, paid, or canceled. The Treasurer shall accompany the annual statement submitted pursuant to Neb. RS 19-1101 with a description of the bonds issued and sold in that year and the terms of sale, with every item of expense thereof.

(3) The Treasurer shall annually complete continuing education through a program approved by the Auditor of Public Accounts, and proof of completion of such program shall be submitted to the Auditor of Public Accounts.
(Neb. RS 17-606)

(B) (1) The Treasurer shall prepare and publish annually within 60 days after the close of the city fiscal year a statement of the receipts and expenditures of funds of the city for the preceding fiscal year. The statement shall also include the information required by Neb. RS 16-318(3) or 17-606(2). Not more than the legal rate provided for in Neb. RS 33-141 shall be charged and paid for such publication.
(Neb. RS 19-1101)

(2) Publication shall be made in one legal newspaper of general circulation in the city. If no legal newspaper is published in the city, then such publication shall be made in one legal newspaper published or of general circulation within the county in which the city is located.
(Neb. RS 19-1103)

(C) (1) All warrants upon the Treasurer shall be paid in the order of their presentation therefor and as otherwise provided in Neb. RS 77-2201 through 77-2215.
(Neb. RS 77-2201)

(2) The Treasurer shall keep a warrant register, which register shall show in columns arranged for that purpose the number, the date, and the amount of each warrant presented and registered, the particular fund upon which the same is drawn, the date of presentation, the name and address of the person in whose name the warrant is registered, the date of payment, the amount of interest, and the total amount paid thereon, with the date when notice to the person in whose name such warrant is registered is mailed.
(Neb. RS 77-2202)

(3) The Treasurer shall make duplicate receipts for all sums which shall be paid into his or her office, which receipts shall show the source from which such funds are derived, and shall, by distinct lines and columns, show the amount received to the credit of each separate fund, and whether the same was paid in cash, in warrants, or otherwise. The Treasurer shall deliver one of the duplicates to the person making the payment and retain the other in his or her office.
(Neb. RS 77-2209)

(4) The Treasurer shall daily, as money is received, foot the several columns of the cash book and of the register and carry the amounts forward, and at the close of each year, in case the amount of money received by the Treasurer is insufficient to pay the warrants registered, he or she shall close the account for that year in the register and shall carry forward the excess.
(Neb. RS. 77-2210)

(5) The cash book, register, and retained receipts of the Treasurer shall at all times be open to the inspection of any person in whose name any warrants are registered and unpaid.
(Neb. RS 77-2212)

(D) The Treasurer shall permit any person to examine and copy the public records in the Treasurer's custody, and may charge a fee for providing copies of a public record as provided in Neb. RS 84-712 through 84-712.09.

(E) The Treasurer shall keep all money belonging to the city separate and distinct from his or her own money. He or she shall cancel all bonds, coupons, warrants, and other evidences of debt against the city whenever paid by him or her by writing or stamping on the face thereof, "Paid by the City Treasurer," with the date of payment written or stamped thereon. He or she shall collect all special taxes, allocate special assessments to the several owners, and obtain from the County Treasurer a monthly report as to the collection of delinquent taxes.

§ 31.06 CITY ATTORNEY.

(A) The City Attorney shall be the legal advisor of the City Council. He or she shall commence, prosecute, and defend all suits and actions necessary to be commenced, prosecuted, or defended on behalf of the city, or that may be ordered by the Council. When requested, he or she shall attend meetings of the Council and give them his or her opinion upon any matters submitted to him or her, either orally or in writing, as may be required. He or she shall draft or review for legal correctness ordinances, contracts, franchises, and other instruments as may be required, and he or she shall perform such other duties as may be imposed upon him or her by general law or ordinance. The Council shall have the right to pay the City Attorney compensation for legal services performed by him or her for it on such terms as the Council and Attorney may agree, and to employ additional legal assistance and to pay for such legal assistance out of the funds of the city.
(Neb. RS 17-610)

(B) The City Attorney shall also examine, when requested to do so by the City Council, the ordinance records and advise and assist the City Clerk as much as may be necessary to the end that each procedural step will be taken in the passage of each ordinance to ensure that it will be a valid and subsisting local law insofar as its passage and approval are concerned.

§ 31.07 POLICE CHIEF.

(A) The Police Chief shall direct the police work of the city and shall be responsible for the maintenance of law and order. Unless the Mayor and City Council provide otherwise, he or she shall act as Health Inspector and Building Inspector.

(B) If the city has an agreement with the County Sheriff for law enforcement purposes, the County Sheriff shall have all the powers and duties of the Police Chief and city police officers as specified in the agreement.

Cross-reference:

Police Department provisions, see §§ 32.40 through 32.43

§ 31.08 POLICE OFFICERS.

(A) (1) The Mayor, by and with the consent of the Council, shall appoint such a number of regular police officers as may be necessary. All police officers appointed by the Mayor and Council may be removed, demoted, or suspended at any time by the Mayor as provided in division (A)(2) below. A police officer, including the Chief of Police, may appeal to the City Council such removal, demotion, or suspension with or without pay. After a hearing, the City Council may uphold, reverse, or modify the action.

(2) (a) The City Council shall by ordinance adopt rules and regulations governing the removal, demotion, or suspension with or without pay of any police officer, including the Chief of Police. The ordinance shall include a procedure for such removal, demotion, or suspension with or without pay of any police officer, including the Chief of Police, upon the written accusation of the Police Chief, the Mayor, or any citizen or taxpayer. The City Council shall establish by ordinance procedures for acting upon such written accusation in accordance with Neb. RS 17-107.

(b) Nothing in this section shall be construed to prevent the preemptory suspension or immediate removal from duty of an officer by the appropriate authority, pending the hearing authorized by this section, in cases of gross misconduct, neglect of duty, or disobedience of orders.

(3) This section does not apply to a police officer during his or her probationary period.
(Neb. RS 17-107)

(B) (1) The City Council may establish a law enforcement reserve force. Members of such force shall be appointed at the discretion of the Council. The Council may limit the size of such reserve force.

(2) (a) A member of a law enforcement reserve force appointed under this section cannot make arrests, issue citations, detain members of the public, or seize evidence without being under the direct supervision of a physically present certified law enforcement officer.

(b) A reserve officer may perform functions at the direction of the County Sheriff or Chief of Police when under the direct supervision of the County Sheriff or Chief of Police. Such functions shall not include making arrests, issuing citations, detaining members of the public, or seizing evidence.

(c) A reserve officer is not limited with respect to the amount of hours worked annually. (Neb. RS 81-1438)

Cross-reference:

Police Department provisions, see §§ 32.40 through 32.43

Statutory reference:

Other provisions on law enforcement reserve forces, see Neb. RS 81-1439 through 81-1446

§ 31.09 FIRE CHIEF.

The Fire Chief shall be elected by the members of the Fire Department. He or she shall enforce all laws and ordinances covering the prevention of fires, the storage and use of explosives and flammable substances, the installation of fire alarm systems, the maintenance of fire extinguishing equipment, the regulation of fire escapes, and the inspection of all premises requiring adequate fire escapes.

Cross-reference:

Fire Department provisions, see §§ 32.20 through 32.29

§ 31.10 WATER COMMISSIONER/PUBLIC WORKS COMMISSIONER.

(A) (1) As soon as a system of waterworks or mains or portion or extension of any system of waterworks or water supply has been established by the city, the Mayor shall nominate and, by and with the advice and consent of the City Council, shall appoint any competent person, who shall be known as the Water Commissioner of the city, and whose term of office shall be for one fiscal year or until his or her successor is appointed and qualified. Annually at the first regular meeting of the City Council in December, the Water Commissioner shall be appointed as provided in this section.

(2) The Water Commissioner may at any time for sufficient cause be removed by a two-thirds vote of the City Council. Any vacancy occurring in the office of Water Commissioner by death,

resignation, removal from office, or removal from the city may be filled in the manner provided in this section for the appointment of the Commissioner.

(3) The Water Commissioner shall, before he or she enters upon the discharge of his or her duties, execute a bond or provide evidence of equivalent insurance to the city in a sum to be fixed by the Mayor and Council, but not less than \$5,000, conditioned upon the faithful discharge of his or her duties, and such bond shall be signed by two or more good and sufficient sureties, to be approved by the Mayor and Council or executed by a corporate surety.

(4) The Water Commissioner, subject to the supervision of the Mayor and City Council, shall have the general management and control of the system of waterworks or mains or portion or extension of any system of waterworks or water supply in the city.

(5) In a city where no Board of Public Works exists and the city has other public utilities than its waterworks system, the Mayor and Council shall by ordinance designate the Water Commissioner as the Public Works Commissioner, with the authority to manage not only the system of waterworks but also other public utilities, and all of the provisions of this division (A) applying to the Water Commissioner shall apply to the Public Works Commissioner.

(Neb. RS 17-541)

(B) (1) The Water Commissioner shall collect all money received by the city on account of its system of waterworks and shall faithfully account for and pay over the same to the City Treasurer, taking his or her receipt therefor in duplicate, filing one of the same with the City Clerk.

(2) He or she shall make a detailed report to the City Council at least once every six months of the condition of the water system, of all mains, pipes, hydrants, reservoirs, and machinery, and such improvements, repairs, and extension thereof as he or she may think proper. The report shall show the amount of receipts and expenditures on account thereof for the preceding six months. No money shall be expended for improvements, repairs, or extensions of the waterworks system except upon recommendation of the Water Commissioner.

(3) The Water Commissioner shall perform such other duties as may be prescribed by ordinance.

(4) The Water Commissioner shall be paid such salary as the Council may by ordinance provide, and upon his or her written recommendation, the Mayor and Council shall employ such laborers and clerks as may to them seem necessary.

(5) Neither the Mayor nor any member of the Council shall be eligible to the office of Water Commissioner during the term for which he or she was elected.

(6) If the city owns public utilities other than the waterworks system and the Water Commissioner has been designated by ordinance as the Public Works Commissioner under the authority of division (A) above, then all provisions of this division (B) in reference to a Water Commissioner shall apply to the Public Works Commissioner.

(Neb. RS 17-543)

(C) In the event the city shall have created a Board of Public Works as provided in § 32.06, the Water Commissioner shall, subject to confirmation by Mayor and Council, be employed thereafter by the Board at such reasonable compensation as may be agreed upon at the time of such employment and shall thereafter be under the jurisdiction of the Board, any of the provisions of Neb. RS 17-501 through 17-560 to the contrary notwithstanding. Any Water Commissioner under the jurisdiction and control of the Board of Public Works may be removed by the Board, after an opportunity to be heard before the Mayor and Council if he or she shall so request, for malfeasance, misfeasance, or neglect in office.

(Neb. RS 17-804)

§ 31.11 SEWER COMMISSIONER.

(A) The Sewer Commissioner, subject to the supervision of the Mayor and City Council, shall have the general management and control of the sewer system in the city.

(B) He or she shall collect all money received by the city on account of its sewer system and shall faithfully account for and pay over the same to the City Treasurer, taking his or her receipt therefor in duplicate, filing one of the same with the City Clerk.

(C) He or she shall make a detailed report to the City Council at least once every six months of the condition of the sewer system and such improvements, repairs, and extensions thereof as he or she may think proper. The report shall show the amount of receipts and expenditures on account thereof for the preceding six months.

(D) He or she shall issue permits for all connections to the sewer system and inspect and supervise all repairs made to the system.

(E) The Sewer Commissioner shall perform such other duties as may be prescribed by ordinance.

§ 31.12 OVERSEER OF STREETS.

(A) The Overseer of Streets shall, subject to the order of the Mayor and Council, have general charge, direction, and control of all works on the streets, sidewalks, culverts, and bridges of the city, and shall perform such other duties as the Council may require.

(Neb. RS 17-119)

(B) It shall be his or her responsibility to see that gutters and drains in the city function properly and that they are kept in good repair.

(C) He or she shall, at the request of the City Council, make a detailed report to the Council on the condition of the streets, sidewalks, culverts, alleys, and bridges of the city and shall direct its attention to such improvements, repairs, and extensions thereof as he or she may think proper.

(D) The Overseer of Streets shall issue such permits and perform such other duties as may be prescribed by ordinance.

Statutory reference:

Incentive payments to street superintendents, see Neb. RS 39-2512

§ 31.13 CITY ENGINEER; SPECIAL ENGINEER.

(A) (1) The City Engineer shall, when requested by the Mayor or City Council, make estimates of the cost of labor and material which may be done or furnished by contract with the city and make all surveys, estimates, and calculations necessary to be made for the establishment of grades, building of culverts, sewers, electric light systems, waterworks, power plants, public heating systems, bridges, curbing, and gutters, the improvement of streets, and the erection and repair of buildings, and shall perform such other duties as the City Council may require.

(2) When the city has appointed a Board of Public Works and the Mayor and City Council have by ordinance so authorized, the Board may utilize its own engineering staff and may hire consulting engineers for the design and installation of extensions and improvements of the works under the jurisdiction of the Board.

(Neb. RS 17-568.01)

(B) The Mayor and City Council may employ a special engineer to make, or assist in making, any estimate necessary or to perform any other duty provided for in Neb. RS 17-568.01. Any work executed by such special engineer shall have the same validity and serve in all respects as though executed by the City Engineer.

(Neb. RS 17-568)

(C) The City Engineer shall make a record of the minutes of his or her surveys and of all work done for the city and, when directed by the Mayor and City Council, shall accurately make such plats, sections, profiles, and maps as may be necessary in the prosecution of any public work, which shall be public records and belong to the city and be turned over to his or her successor.

Statutory reference:

Duties related to areas to be annexed, see Neb. RS 18-3301

Duties related to sewerage systems, see Neb. RS 17-150 and 17-919

CHAPTER 32: DEPARTMENTS, BOARDS, AND COMMISSIONS

Section

Boards and Commissions

- 32.01 Library Board
- 32.02 Planning Commission
- 32.03 Board of Adjustment
- 32.04 Board of Health
- 32.05 Board of Park Commissioners
- 32.06 Board of Public Works

Fire Department

- 32.20 Operation and funding
- 32.21 Fire Chief
- 32.22 Membership
- 32.23 Records
- 32.24 Fires
- 32.25 Distant fires
- 32.26 Inspections
- 32.27 Notice of violation
- 32.28 Power of arrest
- 32.29 Fire investigation

Police Department

- 32.40 Duties
- 32.41 Reserve officer bond
- 32.42 Arrest and enforcement jurisdiction
- 32.43 Officers; discipline or removal from duty

BOARDS AND COMMISSIONS**§ 32.01 LIBRARY BOARD.**

(A) When the City Council has decided by ordinance to establish and maintain a public library and reading room under Neb. RS 51-201 through 51-219, and except as otherwise provided by the Council pursuant to Neb. RS 51-202, the Library Board shall have five appointed members, who shall be residents of the city and who shall serve terms of four years. The Board members shall be appointed by a majority vote of the members of the City Council. Neither the Mayor nor any member of the City Council shall be a member of the Library Board. The terms of members serving on the effective date of a change in the number of members shall not be shortened, and any successors to those members shall be appointed as the terms of those members expire. In cases of vacancies by resignation, removal, or otherwise, the City Council shall fill the vacancy for the unexpired term. No member shall receive any pay or compensation for any services rendered as a member of the Library Board.

(Neb. RS 51-202)

(B) (1) The members of the Library Board shall immediately after their appointment meet and organize by electing from their number a president, a secretary, and such other officers as may be necessary. A majority of the members of the Library Board shall constitute a quorum for the transaction of business.

(Neb. RS 51-204)

(2) No member of the Board shall serve in the capacity of both the President and Secretary of the Board. It shall be the duty of the Secretary to keep the full and correct minutes and records of all meetings and to file the same with the City Clerk where they shall be available for public inspection at any reasonable time.

(3) The Board shall meet at such times as the Board may designate. Special meetings may be held upon the call of the President or a majority of the members of the Board.

Cross-reference:

Library provisions, see Chapter 90

§ 32.02 PLANNING COMMISSION.

(A) (1) If the City Council adopts zoning or other regulations pursuant to Neb. RS 19-901 et seq., the Planning Commission shall consist of five, seven, or nine regular members, as specified by the City Council by ordinance, who shall represent, insofar as is possible, the different professions or occupations in the city and shall be appointed by the Mayor by and with the approval of a majority vote of the members elected to the City Council. Two of the regular members may be residents of the area over which the city is authorized to exercise extraterritorial zoning and subdivision regulation. When there

are 500 residents in the area over which the city exercises extraterritorial zoning and subdivision regulation, one regular member of the Commission shall be a resident from such area. If it is determined by the City Council that 500 residents reside in the area subject to extraterritorial zoning or subdivision regulation and no such resident is a regular member of the Commission, the first available vacancy on the Commission shall be filled by the appointment of such an individual. A number of Commissioners equal to a majority of the number of regular members appointed to the Commission shall constitute a quorum for the transaction of any business. All regular members of the Commission shall serve without compensation. The term of each regular member shall be three years, except that one-third or fewer of the regular members of the first Commission to be so appointed shall serve for terms of one year, one-third or fewer for terms of two years, and the remaining members for terms of three years. All regular members shall hold office until their successors are appointed. Any member may, after a public hearing before the Council, be removed by the Mayor, with the consent of a majority vote of the members elected to the Council, for inefficiency, neglect of duty, or malfeasance in office or other good and sufficient cause. Vacancies occurring otherwise than through the expiration of term shall be filled for the unexpired portion of the term by the Mayor.

(2) The Mayor may, with the approval of a majority vote of the elected members of the Council, appoint one alternate member to the Planning Commission. The alternate member shall serve without compensation. The term of the alternate member shall be three years, and he or she shall hold office until his or her successor is appointed and approved. The alternate member may be removed from office in the same manner as a regular member. If the alternate member position becomes vacant other than through the expiration of the term, the vacancy shall be filled for the unexpired portion of the term by the Mayor with the approval of a majority vote of the elected members of the Council. The alternate member may attend any meeting and may serve as a voting and participating member of the Commission at any time when less than the full number of regular Commission members is present and capable of voting.

(3) A regular or alternate member of the Planning Commission may hold any other municipal office except:

(a) Mayor;

(b) A member of the City Council;

(c) A member of any community redevelopment authority or limited community redevelopment authority created under Neb. RS 18-2102.01; or

(d) A member of any citizen advisory review committee created under Neb. RS 18-2715. (Neb. RS 19-926)

(B) The Commission shall elect its Chairperson from its members and create and fill such other of its offices as it may determine. The term of the Chairperson shall be one year, and he or she shall be

eligible for reelection. The Commission shall hold at least one regular meeting in each calendar quarter, except as provided in this section. The City Council may require the Commission to meet more frequently, and the Chairperson of the Commission may call for a meeting when necessary to deal with business pending before the Commission. If no business is pending before the Commission, the Chairperson may cancel a quarterly meeting, but not more than three quarterly meetings may be cancelled per calendar year. The Commission shall adopt rules and regulations for the transaction of business and shall keep a record of its resolutions, transactions, findings, and determinations, which shall be a public record.

(Neb. RS 19-927)

(C) No member of the Commission shall serve in the capacity of both the Chairperson and Secretary of the Commission. The Secretary shall keep the full and correct minutes and records of all meetings and file them with the City Clerk, where they shall be available for public inspection during office hours.

(D) The City Council may provide the funds, equipment, and accommodations necessary for the work of the Commission, but the expenditures of the Commission, exclusive of gifts, shall be within the amounts appropriated for that purpose by the Council, and no expenditures nor agreements for expenditures shall be valid in excess of such amounts.

(Neb. RS 19-928)

(E) (1) (a) Except as provided in Neb. RS 19-930 through 19-933, the Planning Commission shall:

1. Make and adopt plans for the physical development of the city, including any areas outside its boundaries which, in the Commission's judgment, bear relation to the planning of such city, and including a comprehensive development plan as defined by Neb. RS 19-903;

2. Prepare and adopt such implemental means as a capital improvement program, subdivision regulations, building codes, and a zoning ordinance in cooperation with other interested city departments; and

3. Consult with and advise public officials and agencies, public utilities, civic organizations, educational institutions, and citizens with relation to the promulgation and implementation of the Comprehensive Development Plan and its implemental programs. The Commission may delegate authority to any such group to conduct studies and make surveys for the Commission, make preliminary reports on its findings, and hold public hearings before submitting its final reports.

(b) The City Council shall not take final action on matters relating to the Comprehensive Development Plan, capital improvements, building codes, subdivision development, the annexation of territory, or zoning until it has received the recommendation of the Planning Commission, provided that the Planning Commission shall make its recommendation so that it is received by the City Council within

60 days after the Commission begins consideration of a matter, or within such other number of days as the City Council has set by ordinance.

(c) A recommendation from the Planning Commission shall not be required for the subdivision of existing lots and blocks whenever all required public improvements have been installed, no new dedication of public rights-of-way or easements is involved, and such subdivision complies with the ordinance requirements concerning minimum areas and dimensions of such lots and blocks if the City Council has designated, by ordinance, an agent pursuant to Neb. RS 19-916.

(2) (a) The Commission may, with the consent of the City Council, in its own name;

1. Make and enter into contracts with public or private bodies;
2. Receive contributions, bequests, gifts, or grant funds from public/private sources;
3. Expend the funds appropriated to it by the city;
4. Employ agents and employees; and
5. Acquire, hold, and dispose of property.

(b) The Commission may on its own authority make arrangements consistent with its program, conduct or sponsor special studies or planning work for any public body or appropriate agency, receive grants, remuneration, or reimbursement for such studies or work, and at its public hearings, summon witnesses, administer oaths, and compel the giving of testimony.

(3) (a) The Commission may grant conditional uses or special exceptions to property owners for the use of their property if the City Council has, through a zoning ordinance or special ordinance, generally authorized the Commission to exercise such powers and has approved the standards and procedures adopted by the Commission for equitably and judiciously granting such conditional uses or special exceptions. The granting of a conditional use permit or special exception shall only allow property owners to put their property to a special use if it is among those uses specifically identified in the zoning ordinance as classifications of uses which may require special conditions or requirements to be met by the owners before a use permit or building permit is authorized.

(b) The power to grant conditional uses or special exceptions shall be the exclusive authority of the Commission, except that the City Council may choose to retain for itself the power to grant conditional uses or special exceptions for those classifications of uses specified in the zoning ordinance. The Council may exercise such power if it has formally adopted standards and procedures for granting such conditional uses or special exceptions in a manner that is equitable and will promote the public interest.

(c) An appeal of a decision by the Commission or Council regarding a conditional use or special exception shall be made to the District Court.

(Neb. RS 19-929)

Statutory reference:

Other provisions on planning commissions, see Neb. RS 19-925 through 19-933

§ 32.03 BOARD OF ADJUSTMENT.

(A) If the City Council adopts zoning or other regulations pursuant to Neb. RS 19-901 et seq., except as provided in division (B) below, the Council shall provide for the appointment of a Board of Adjustment. Any actions taken by the Board of Adjustment shall not exceed the powers granted by division (F) below.

(Neb. RS 19-907)

(B) If the county has adopted a comprehensive development plan, as defined by Neb. RS 23-114.02, and is enforcing zoning regulations based upon such a plan, the Zoning Board of Adjustment of the county shall, upon request of the City Council, serve as the Zoning Board of Adjustment for the city. If the city is located in more than one county, it shall be served, by request or otherwise, only by the county zoning board of adjustment of the county in which the greatest area of the city is located, and the jurisdiction of such county zoning board of adjustment shall include all portions of the city and its extraterritorial control, regardless of county lines.

(Neb. RS 19-912.01)

(C) (1) The Board of Adjustment shall consist of five regular members, plus one additional member designated as an alternate who shall attend and serve only when one of the regular members is unable to attend for any reason, each to be appointed for a term of three years and removable for cause by the appointing authority upon written charges and after public hearing. Vacancies shall be filled for the unexpired term of any member whose term becomes vacant. One member only of the Board of Adjustment shall be appointed from the membership of the Planning Commission, and the loss of membership on the Planning Commission by such member shall also result in his or her immediate loss of membership on the Board of Adjustment and the appointment of another Planning Commissioner to the Board of Adjustment. The first vacancy occurring on the Board of Adjustment shall be filled by the appointment of a person who resides in the extraterritorial zoning jurisdiction of the city at such time as more than 200 persons reside within such area if the Board does not already include such a person. Thereafter, at all times, at least one member of the Board of Adjustment shall reside outside of the corporate boundaries of the city but within its extraterritorial zoning jurisdiction.

(2) The Board of Adjustment shall adopt rules in accordance with the provisions of any ordinance adopted pursuant to Neb. RS 19-901 through 19-914. Meetings of the Board of Adjustment shall be held at the call of the Chairperson and at such other times as the Board may determine. Such

Chairperson, or in his or her absence the Acting Chairperson, may administer oaths and compel the attendance of witnesses. All meetings of the Board shall be open to the public. The Board shall keep minutes of its proceedings showing the vote of each member upon each question, or if absent or failing to vote, indicating such fact, and shall keep records of its examinations and other official actions, all of which shall be immediately filed in the office of the Board and shall be a public record.

(Neb. RS 19-908)

(D) A number of members equal to a majority of the number of regular members appointed to the Board of Adjustment shall constitute a quorum for the transaction of any business. All members of an appointed Board of Adjustment shall serve without compensation and shall hold no other city office, except for the member of the Planning Commission appointed to serve on the Board of Adjustment. No member of the Board of Adjustment shall serve in the capacity of both Chairperson and Secretary of the Board. The Secretary shall keep the full and correct minutes and records of all meetings and file them with the City Clerk, where they shall be available for public inspection during office hours.

(E) Appeals to the Board of Adjustment may be taken by any person aggrieved or by any officer, department, board, or bureau of the city affected by any decision of the administrative officer. Such appeal shall be taken within a reasonable time, as provided by the rules of the Board, by filing with the officer from whom the appeal is taken and with the Board of Adjustment a notice of appeal specifying the grounds thereof. The officer from whom the appeal is taken shall forthwith transmit to the Board all the papers constituting the record upon which the action appealed from was taken. An appeal stays all proceedings in furtherance of the action appealed from unless the officer from whom the appeal is taken certifies to the Board of Adjustment, after the notice of appeal shall have been filed with him or her, that by reason of facts stated in the certificate, a stay would, in his or her opinion, cause imminent peril to life or property. In such cases, proceedings shall not be stayed otherwise than by a restraining order, which may be granted by the Board of Adjustment or by a court of record on application of notice to the officer from whom the appeal is taken and on due cause shown. The Board of Adjustment shall fix a reasonable time for the hearing of the appeal, give public notice thereof, as well as due notice to the parties in interest, and decide the same within a reasonable time. Upon the hearing, any party may appear in person or by agent or by attorney.

(Neb. RS 19-909)

(F) (1) The Board of Adjustment shall, subject to such appropriate conditions and safeguards as may be established by the City Council, have only the following powers:

(a) To hear and decide appeals when it is alleged that there is error in any order, requirement, decision, or determination made by an administrative official or agency based on or made in the enforcement of any zoning regulation or any regulation relating to the location or soundness of structures, except that the authority to hear and to decide appeals shall not apply to decisions made by the City Council or Planning Commission regarding a conditional use or special exception under Neb. RS 19-929(3);

(b) To hear and decide, in accordance with the provisions of any zoning regulation, requests for interpretation of any map; and

(c) When, by reason of exceptional narrowness, shallowness, or shape of a specific piece of property at the time of the enactment of the zoning regulations, or by reason of exceptional topographic conditions or other extraordinary and exceptional situation or condition of such piece of property, the strict application of any enacted regulation under Neb. RS 19-901 and 19-903 through 19-904.01 and division (C) above and this division (F) would result in peculiar and exceptional practical difficulties to or exceptional and undue hardships upon the owner of such property, to authorize, upon an appeal relating to the property, a variance from such strict application so as to relieve such difficulties or hardship, if such relief may be granted without substantial detriment to the public good and without substantially impairing the intent and purpose of any ordinance or resolution.

(2) (a) No such variance shall be authorized by the Board unless it finds that:

1. The strict application of the zoning regulation would produce undue hardship;
2. Such hardship is not shared generally by other properties in the same zoning district and the same vicinity;
3. The authorization of such variance will not be of substantial detriment to adjacent property and the character of the district will not be changed by the granting of the variance; and
4. The granting of such variance is based upon reason of demonstrable and exceptional hardship as distinguished from variations for purposes of convenience, profit, or caprice.

(b) No variance shall be authorized unless the Board finds that the condition or situation of the property concerned or the intended use of the property is not of so general or recurring a nature as to make reasonably practicable the formulation of a general regulation to be adopted as an amendment to the zoning regulations.

(3) In exercising the powers granted in this division (F), the Board may, in conformity with Neb. RS 19-901 to 19-915, reverse or affirm, wholly or partly, or may modify the order, requirement, decision, or determination appealed from, and may make such order, requirement, decision, or determination as ought to be made, and to that end shall have all the powers of the officer from whom the appeal is taken. The concurring vote of four members of the Board shall be necessary to reverse any order, requirement, decision, or determination of any such administrative official or to decide in favor of the applicant on any matter upon which it is required to pass under any such regulation or to effect any variation in such regulation.

(Neb. RS 19-910)

(G) Any person or persons, jointly or severally, aggrieved by any decision of the Board of Adjustment, or any taxpayer, or any officer, department, board, or bureau of the city, may present to the District Court a petition duly verified setting forth that such decision is illegal, in whole or in part, and specifying the grounds of such illegality. Such petition must be presented to the Court within 15 days after the filing of the decision in the office of the Board. Upon the filing of such petition, a summons shall be issued and be served upon the Board of Adjustment, together with a copy of the petition. Return of service shall be made within four days after the issuance of the summons. Within ten days after the return day of such summons, the Board of Adjustment shall file an answer to the petition which shall admit or deny the substantial averments of the petition and shall state the contentions of the Board with reference to the matters in dispute as disclosed by the petition. The answer shall be verified in like manner as required for the petition. At the expiration of the time for filing the answer, the Court shall proceed to hear and determine the cause without delay and shall render judgment thereon according to the forms of law. If, upon the hearing, it appears to the Court that testimony is necessary for the proper disposition of the matter, it may take evidence or appoint a referee to take such evidence as it may direct and report the same to the Court with his or her findings of fact and conclusions of law, which shall constitute a part of the proceedings upon which the determination of the Court shall be made. The Court may reverse or affirm, wholly or partly, or may modify the decision brought up for review. The appeal to the District Court shall not stay proceedings upon the decision appealed from, but the Court may, on application, on notice to the Board, and on due cause shown, grant a restraining order. Any appeal from such judgment of the District Court shall be prosecuted in accordance with the general laws of the state regulating appeals in actions at law.

(Neb. RS 19-912)

§ 32.04 BOARD OF HEALTH.

(A) (1) The Board of Health shall consist of four members: the Mayor, who shall be Chairperson, the President of the City Council, and two other members. One member shall be a physician or health care provider, if one can be found who is willing to serve. Such physician or health care provider, if appointed, shall be the Board's medical advisor. If the Mayor has appointed a Chief of Police, the Chief of Police shall serve on the Board as Secretary and Quarantine Officer.

(2) A majority of the Board of Health shall constitute a quorum and shall enact rules and regulations, which shall have the full force and effect of law, to safeguard the health of the people of the city, may enforce them, and may provide fines and punishments for the violation of such rules and regulations. The Board shall have the power to and shall make all needful rules and regulations relating to matters of the sanitation of the city, including the removal of dead animals, the sanitary condition of the streets, alleys, vacant grounds, stockyards, cattle and hog pens, wells, cisterns, privies, waterclosets, cesspools, stables, and all buildings and places not specified where filth, nuisances, or offensive matter is kept or is liable to or does accumulate. It may regulate, suppress, and prevent the occurrence of

nuisances and enforce all laws of the state and ordinances of the city relating to nuisances or to matters of sanitation of the city. The Board shall also have control of hospitals, dispensaries, places for treatment of the sick, and matters relating to the same under such restrictions and provisions as may be provided by ordinance of the city.

(Neb. RS 17-121)

(B) The members of the Board of Health other than the Mayor, President of the Council, and Chief of Police shall serve terms of office of the length specified by the City Council and may be reappointed.

(C) The Board of Health shall reorganize at its meeting after appointments are regularly considered by the City Council and, if necessary, select a member to serve as secretary. No member of the Board of Health shall hold more than one Board of Health position. The Secretary shall keep full and correct minutes and records of all meetings and file the same with the City Clerk, where they shall be available for public inspection during office hours.

(D) The Board shall meet at such times as the City Council may designate. Special meetings may be held upon the call of the Chairperson or any two members of the Board of Health.

(E) The members of the Board of Health shall serve without compensation. The Board of Health shall be funded by the City Council from time to time out of the General Fund.

(F) The Board of Health shall regularly inspect such premises and businesses as the City Council may direct.

(G) All members of the Board of Health shall be responsible for making such reports and performing such other duties as the City Council may, from time to time, designate.

Cross-reference:

Health and safety regulations, see Chapter 91

§ 32.05 BOARD OF PARK COMMISSIONERS.

(A) If the Mayor and City Council have provided for the creation of a Board of Park Commissioners or Board of Park and Recreation Commissioners pursuant to Neb. RS 17-952, the Board shall be composed of not less than three members, who shall be residents of the city and who shall have charge of all parks and recreational facilities belonging to the city, and shall have the power to establish rules for the management, care, and use of the same.

(Neb. RS 17-952)

(B) Neither the Mayor nor any member of the City Council shall serve as a member of the Board while serving a term of office as Mayor or member of the City Council. The members of the Board shall serve terms of office of the length specified by the City Council and may be reappointed.

(C) The Board shall organize at its meeting after appointments are regularly considered by the City Council and select members to serve as chairperson and secretary. No member of the Board shall hold more than one Board position. The Secretary shall keep full and correct minutes and records of all meetings and file the same with the City Clerk, where they shall be available for public inspection during office hours.

(D) The Board shall meet at such times as the City Council may designate. Special meetings may be held upon the call of the Chairperson or any two members of the Board. A majority of the Board members shall constitute a quorum for the transaction of business.

(E) The members of the Board shall serve without compensation. The Board shall be funded by the City Council from time to time out of the General Fund.

(F) All members of the Board shall be responsible for making such reports and performing such other duties as the City Council may, from time to time, designate.

§ 32.06 BOARD OF PUBLIC WORKS.

(A) Whenever the city has or is about to establish or acquire any system of waterworks, power plant, ice plant, gas plant, sewerage, heating or lighting plant, or distribution system and the City Council has created a Board of Public Works, the Board shall consist of not less than three nor more than six members, residents of the city, to be appointed by the Mayor subject to the approval of the City Council. The members may be removed by the Mayor and a majority of the members elected to the City Council at any time. The term of the first members of the Board shall be one, two, three, or four years in the manner designated by the Mayor, as the case may be, after which the term of each member shall be four years, and the terms of not more than two members shall expire at any one time.
(Neb. RS 17-801)

(B) The Board of Public Works shall have the active direction and supervision of any or all of the utility systems owned or operated by the city as conferred on it by the City Council. The City Council shall approve the budget of each proprietary function as provided in the Municipal Proprietary Function Act, Neb. RS 18-2801 et seq. The Board shall have the power to operate any utility referred to it and to exercise all powers conferred by law upon the city for the operation and government of such utility to the same extent, in the same manner, and under the same restrictions as the City Council could do if no such Board of Public Works existed, except that the Board of Public Works shall not make any expenditure or contract any indebtedness, other than for ordinary running expenses, exceeding the amount established by the City Council without first obtaining the approval of the City Council. The Board of Public Works shall report to the City Council at regular intervals as it may require.
(Neb. RS 17-802)

(C) If so authorized and empowered by the Mayor and Council, the Board of Public Works may cooperate and participate in a plan of insurance designed and intended for the benefit of the employees of any public utility operated by the city. For that purpose the Board of Public Works may make contributions to pay premiums or dues under such plan, authorize deductions from the salaries of employees, and take such other steps as may be necessary to effectuate such plan of insurance. (Neb. RS 17-802.01)

(D) The members of the Board of Public Works shall organize as soon as practicable after their appointment by electing a chairperson and secretary, who shall serve until the first meeting in June next following; and thereafter, the Board shall elect a chairperson and secretary at the first meeting in June each year. In the absence of the regular officers, temporary officers to serve in their places may be chosen by the members present at any meeting. They shall establish regular times for meeting and may adopt such rules as may be necessary or desirable for the conduct of their business. They shall keep a record of their proceedings, and if there is a legal newspaper published in or of general circulation in the city, shall publish therein the minutes of each meeting within 30 days after it is held. (Neb. RS 17-805)

(E) Each of the members of the Board of Public Works shall take an oath to discharge faithfully the duties of the office before entering upon the discharge thereof. Each of the members of the Board before entering upon the duties of the office shall be required to give bond to the city with corporate surety. Such bond shall be in the sum of \$5,000 and shall be conditioned for the faithful performance of the duties of member of the Board of Public Works, and the surety on such bond shall be approved by the Mayor and Council and shall be filed with the City Treasurer, provided that the premium on the bond shall be paid out of any public utility fund designated by the Mayor and Council. (Neb. RS 17-806)

(F) No member of the Board of Public Works shall ever be financially interested, directly or indirectly, in any contract entered into by them on behalf of such city for more than \$10,000 in one year. (Neb. RS 17-807)

(G) If the Board determines that the best interests of the city and the patrons of the utility will be better or more economically served, they may employ the duly elected City Clerk as ex officio bookkeeper and collector for the utility or utilities, and he or she may be paid a reasonable salary for the extra services required of him or her in such position in addition to his or her salary as the City Clerk. (Neb. RS 17-808)

(H) Rates or charges for service may be fixed or changed by resolution duly adopted by the Board of Public Works. (Neb. RS 17-810)

FIRE DEPARTMENT**§ 32.20 OPERATION AND FUNDING.**

(A) The city may operate a Fire Department through the Fire Chief and firefighters.

(B) The city shall have the power to procure fire engines, hooks, ladders, buckets, and other apparatus, to organize fire engine, hook and ladder, and bucket companies, to prescribe rules of duty and the government of the Fire Department with such penalties as the City Council may deem proper, not exceeding \$100, and to make all necessary appropriations for the Fire Department.
(Neb. RS 17-147)

(C) If the city has only a voluntary Fire Department or companies, the City Council may levy a tax annually of not more than \$0.07 on each \$100 upon the taxable value of all the taxable property within the city for the maintenance and benefit of the Fire Department or companies. The amount of such tax shall be established at the beginning of the year and shall be included in the adopted budget statement. Upon collection of such tax, the City Treasurer shall disburse the same upon the order of the Fire Chief with the approval of the City Council.
(Neb. RS 17-718)

Statutory reference:

Fire station acquisition, construction, and maintenance, see Neb. RS 17-953 et seq.

§ 32.21 FIRE CHIEF.

The Fire Chief shall manage the Fire Department, and it shall be his or her duty to inform the City Council when any of the fire engines, hoses, ladders, or other apparatus need repair. Upon the written consent and directive of the City Council, the Fire Chief shall cause the repair, improvement, or maintenance of the equipment and shall personally supervise and approve of the same. It shall be the duty of the Fire Chief to come before the City Council at the regular meeting in January of each year to give an annual report to the City Council of the general condition and the proposed additions or improvements recommended by him or her.

§ 32.22 MEMBERSHIP.

(A) The Fire Department shall consist of so many members as may be decided by the City Council. The members may organize themselves in any way they may decide, subject to the review of the City Council.

(B) The volunteer Fire Department shall not have upon its rolls at one time more than 25 persons for each engine and hose company in the Fire Department, and no hook and ladder company shall have upon its rolls at any one time more than 25 members. No organization shall be deemed to be a bona fide fire or hook and ladder company until it has procured for active service apparatus for the extinguishment or prevention of fires, in case of a hose company, to the value of \$700, and of a hook and ladder company, to the value of \$500.

(Neb. RS 35-102)

(C) Members in good standing are those who keep their dues promptly paid up and are present and render active service when called out for the legitimate purposes of the Fire Department.

(Neb. RS 35-103)

(D) (1) Volunteer firefighters of the Fire Department shall be deemed employees of the city while in the performance of their duties as members of the Department. Members of the volunteer Fire Department, before they are entitled to benefits under the State Workers' Compensation Act, Neb. RS 48-101 et seq., shall be recommended by the Fire Chief or some person authorized to act for the Chief for membership therein to the Mayor and City Council and, upon confirmation, shall be deemed employees of the city. Members of the Fire Department after confirmation to membership may be removed by a majority vote of the City Council, and thereafter, shall not be considered employees of the city.

(2) Firefighters of the Fire Department shall be considered as acting in the performance and within the course and scope of their employment when performing activities outside of the corporate limits of the city, but only if directed to do so by the Fire Chief or some person authorized to act for the Chief.

(Neb. RS 48-115)

(E) The City Council shall purchase and maintain in force a policy of group term life insurance to age 65 covering the lives of all of the active volunteer fire and rescue personnel, except that when any such person serves more than one city or rural or suburban fire protection district, the policy shall be purchased only by the first city or district which he or she serves. The policy shall provide a minimum death benefit of \$10,000 for death from any cause and shall, at the option of the insured, be convertible to a permanent form of life insurance at age 65. The coverage of such policy shall terminate as to any individual who ceases to be an active volunteer member of the Fire Department.

(Neb. RS 35-108)

(F) For the purpose of the prohibition on receipt of any witness fee, attendance fee, or mileage fee by an employee of the city called as a witness in connection with his or her officially assigned duties, volunteer firefighters and rescue squad members testifying in that capacity alone shall not be deemed employees of the city.

(Neb. RS 33-139.01)

(G) The City Council may compensate or reimburse any member of the Fire Department for expenses incurred in carrying out his or her duties in an amount set by resolution.

(H) All members of the Fire Department shall be subject to such rules and regulations, and shall perform such duties, as may be prescribed or required of them by the Fire Chief or the City Council. The members of the Fire Department shall, during the time of a fire or great public danger, have and exercise the powers and duties of police officers and shall have full power and authority to arrest all persons guilty of any violation of the city code or the laws of the state.

(I) Members of the Fire Department may hold meetings and engage in social activities with the approval of the City Council. The Secretary shall, upon request, keep a record of all meetings and shall make a report to the City Council of all meetings and activities of the Fire Department.

§ 32.23 RECORDS.

The Fire Chief shall keep or cause to be kept a record of all meetings of the Fire Department, the attendance record of all members, and a record of all fires and shall make a full report of these records to the City Clerk during the last week in April each year. The record of any fire shall include the cause, origin, circumstances, property involved, and whether criminal conduct may have been involved. In the event of sizable property damage, the Fire Chief shall include the information of whether the losses were covered by insurance, and if so, in what amount. All records shall be available to the public at any reasonable time.

§ 32.24 FIRES.

It shall be the duty of the Fire Department to use all proper means for the extinguishment of fires, to protect property within the city, and to secure the observance of all ordinances, laws, and other rules and regulations with respect to fires and fire prevention.

§ 32.25 DISTANT FIRES.

(A) Upon the permission of the Mayor or Fire Chief, or pursuant to any agreement with a fire district for mutual aid protection, such fire equipment of the city as may be designated by the City Council as rural equipment may be used beyond the corporate limits to extinguish reported fires.

(B) The firefighters of the city shall be considered as acting in the performance and within the scope of their duties in fighting fire or saving property or life outside the corporate limits of the city when directed to do so by the City Council or the Fire Chief or some person authorized to act for the Chief, and in so doing, may take such fire equipment of the city as may be designated by the City Council.

§ 32.26 INSPECTIONS.

(A) The Fire Chief, where a Fire Department is established, or the Mayor where no Fire Department exists, at all reasonable hours may enter into all buildings and upon all premises within his or her jurisdiction for the purposes of examination in harmony with Neb. RS 81-501.01 through 81-531, the State Natural Gas Pipeline Safety Act of 1969, Neb. RS 81-542 et seq., the Petroleum Products and Hazardous Substances Storage and Handling Act, Neb. RS 81-15,117 et seq., and any other statutory duties imposed upon the State Fire Marshal.

(Neb. RS 81-512)

(B) It shall be the duty of the Fire Chief, when directed to do so by the City Council, to inspect or cause to be inspected by Fire Department officers, members, or some other official as often as may be necessary, but not less than two times a year, all buildings, premises, and public thoroughfares, except the interiors of private dwellings, for the purpose of ascertaining and causing to be corrected any conditions liable to create a fire hazard. The inspection shall be of the storage, sale, and use of flammable liquids, combustibles, and explosives; electric wiring and heating; the means and adequacy of exits, in case of fire in schools, churches, hotels, halls, theaters, factories, hospitals, and all other buildings in which numbers of persons congregate from time to time for any purpose, whether publicly or privately owned; the design, construction, location, installation, and operation of equipment for storing, handling, and utilizing liquefied petroleum gases, specifying the odorization of such gases and the degree thereof; and chemicals, prozylin plastics, nitrocellulose films, or any other hazardous material that may now or hereafter exist.

§ 32.27 NOTICE OF VIOLATION.

(A) Upon the finding that the city code has been violated, the Fire Chief shall notify, or cause to be notified, the owner, occupant, or manager of the premises where a violation has occurred. Notice may be made personally or by delivering a copy to the premises and affixing it to the door of the main entrance of the premises. Whenever it may be necessary to serve such an order upon the owner, the order may be served personally, or by mailing a copy to the owner's last known post office address if the owner is absent from the jurisdiction.

(B) Any such order shall be immediately complied with by the owner, occupant, or manager of the premises or building. The owner, occupant, or manager may, within five days after the order by the Fire Chief or his or her agent, appeal the order with the City Council requesting a review, and it shall be the duty of the City Council to hear the same within not less than five days nor more than ten days from the time when the request was filed in writing with the City Clerk. The City Council shall then affirm, modify, or rescind the order as safety and justice may require, and the decision shall then be final, subject only to any remedy which the aggrieved person may have at law or equity. The order shall be

modified or rescinded only where it is evident that reasonable safety exists and that conditions necessitate a variance due to the probable hardship in complying literally with the order of the Fire Chief. A copy of any decision so made shall be sent to both the Fire Chief and the owner, occupant, or manager making the appeal.

§ 32.28 POWER OF ARREST.

The Fire Chief or the Assistant Fire Chief shall have the power, during the time of a fire and for a period of 36 hours after its extinguishment, to arrest any suspected arsonist, or other person hindering or resisting the firefighting effort, or any person who conducts himself or herself in a noisy or disorderly manner. The officials shall be severally vested with the usual powers and authority of city police officers to command all persons to assist them in the performance of their duties.

§ 32.29 FIRE INVESTIGATION.

(A) The Fire Chief shall investigate or cause to be investigated the cause, origin, and circumstances of every fire occurring in the city by which property has been destroyed or damaged. All fires of unknown origin shall be reported, and such officer shall especially make an investigation and report as to whether the fire was the result of carelessness, accident, or design.

(B) The investigation shall begin immediately after the occurrence of the fire, and the State Fire Marshal shall have the right to supervise and direct the investigation whenever he or she deems it expedient or necessary. The officer making the investigation of fires occurring in the city shall forthwith notify the State Fire Marshal and shall, within one week of the occurrence of the fire, furnish to him or her a written statement of all the facts relating to the cause and origin of the fire and such further information as he or she may call for.

(Neb. RS 81-506)

POLICE DEPARTMENT

§ 32.40 DUTIES.

(A) If the Mayor and City Council have provided for the appointment of a Police Chief, the Police Department shall consist of the Chief of Police and such further number of regular police officers as may be duly ordered by resolution of the Council.

(B) The Chief of Police shall, subject to the direction of the Mayor, have control and management of all matters relating to the Police Department and its officers and members and shall have the custody and control of all property and books belonging to the Department. The Chief shall devote his or her whole time to city affairs and the interests of the city and to the preservation of the peace, order, safety, and cleanliness thereof.

(C) The Department shall execute and enforce all laws and also the orders of the Mayor. It shall be the duty of the Department to protect the rights of persons and property. The Department shall take notice of all nuisances, impediments, obstructions, and defects in the streets, avenues, alleys, business places, and residences of the city. The Department shall execute, or cause to be executed, the processes issued and shall cause all persons arrested to be brought before the proper court for trial as speedily as possible. The Chief of Police and all regular and special police officers shall become thoroughly conversant with the laws of the city and shall see that the same are strictly enforced and shall make sworn complaints against any person or persons for violation of the same. It shall be the duty of every city police officer making a lawful arrest to search all persons in the presence of some other person, whenever possible, and to carefully keep and produce to the proper judicial official upon trial everything found upon the person of such prisoners. All personal effects so taken from prisoners shall be restored to them upon their release. The Police Chief and other police officers shall file such reports as may be required by the city ordinances and the laws of the state. No law enforcement official shall have any interest in any establishment having a liquor license.

(D) Suitable badges shall be furnished to the city police by the city. Any police officer who loses or destroys the same shall be required to pay the replacement costs. If a police officer leaves the city police force, he or she shall immediately deliver his or her badge to the Police Chief.

(E) City police officers shall have the full power and authority to call on any person whenever necessary to assist them in performing public duties, and failure, neglect, or refusal to render such assistance shall be deemed an offense.

Penalty, see § 10.99

Cross-reference:

Refusing to aid a police officer, see § 132.03

§ 32.41 RESERVE OFFICER BOND.

No appointment of a law enforcement reserve officer shall be valid until a bond in the amount of \$2,000, payable to the city, has been filed with the City Clerk by the individual appointed or a blanket surety bond arranged and paid for by the City Council and bonding all such officers of the City Council, has been filed. These bonds shall be subject to the provisions of Neb. RS Chapter 11, Article 1. (Neb. RS 81-1444)

§ 32.42 ARREST AND ENFORCEMENT JURISDICTION.

(A) The police officers of the city shall have the power to arrest all offenders against the laws of the state or of the city, by day or by night, in the same manner as the County Sheriff and to keep such offenders in the city prison, county jail, or other place of confinement to prevent their escape until trial can be had before the proper officer.

(Neb. RS 17-118)

(B) Every city law enforcement officer has the power and authority to enforce the laws of this state and the city or otherwise perform the functions of that office anywhere within his or her primary jurisdiction.

(C) For the purpose of this section, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

LAW ENFORCEMENT OFFICER IN NEED OF ASSISTANCE.

(a) A law enforcement officer whose life is in danger; or

(b) A law enforcement officer who needs assistance in making an arrest and the suspect:

1. Will not be apprehended unless immediately arrested;

2. May cause injury to himself or herself or others or damage to property unless immediately arrested; or

3. May destroy or conceal evidence of the commission of a crime.

PRIMARY JURISDICTION. The geographic area within territorial limits of the city.

(D) Any city law enforcement officer who is within this state, but beyond his or her primary jurisdiction, has the power and authority to enforce the laws of this state or any legal ordinance of any city or incorporated village, or otherwise perform the functions of his or her office, including the authority to arrest and detain suspects, as if enforcing the laws or performing the functions within his or her primary jurisdiction in the following cases:

(1) Any city law enforcement officer, if in a fresh attempt to apprehend a person suspected of committing a felony, may follow that person into any other jurisdiction in this state and there arrest and detain that person and return that person to the officer's primary jurisdiction;

(2) Any city law enforcement officer, if in a fresh attempt to apprehend a person suspected of committing a misdemeanor or a traffic infraction, may follow that person anywhere in an area within 25 miles of the boundaries of the officer's primary jurisdiction and there arrest and detain that person and return that person to the officer's primary jurisdiction;

(3) Any city law enforcement officer has this enforcement and arrest and detention authority when responding to a call in which a local, state, or federal law enforcement officer is in need of assistance; and

(4) If the city, under the provisions of the Interlocal Cooperation Act, Neb. RS 13-801 et seq., or the Joint Public Agency Act, Neb. RS 13-2501 et seq., enters into a contract with any other city or county for law enforcement services or joint law enforcement services, law enforcement personnel may have this enforcement authority within the jurisdiction of each of the participating political subdivisions if provided for in the agreement. Unless otherwise provided in the agreement, the city shall provide liability insurance coverage for its own law enforcement personnel as provided in Neb. RS 13-1802.

(E) When probable cause exists to believe that a person is operating or is in the actual physical control of any motor vehicle, motorboat, personal watercraft, or aircraft while under the influence of alcoholic liquor or of any drug, or otherwise in violation of Neb. RS 28-1465, 28-1466, 28-1472, 37-1254.01, 37-1254.02, 60-4,163, 60-4,164, 60-6,196, 60-6,197, 60-6,211.01, or 60-6,211.02, a city law enforcement officer has the power and authority to do any of the following, or any combination thereof:

(1) Transport that person to a facility outside of the law enforcement officer's primary jurisdiction for appropriate chemical testing of the person;

(2) Administer outside of the law enforcement officer's primary jurisdiction any post-arrest test advisement to the person; or

(3) With respect to that person, perform other procedures or functions outside of the law enforcement officer's primary jurisdiction which are directly and solely related to enforcing the laws that concern a person operating or being in the actual physical control of any motor vehicle, motorboat, or aircraft while under the influence of alcoholic liquor or of any other drug or otherwise in violation of Neb. RS 28-1465, 28-1466, 28-1472, 37-1254.01, 37-1254.02, 60-4,163, 60-4,164, 60-6,196, 60-6,197, 60-6,211.01, or 60-6,211.02.

(Neb. RS 29-215)

(F) If city law enforcement personnel are rendering aid in their law enforcement capacity outside the limits of the city in the event of disaster, emergency, or civil defense emergency, or in connection with any program of practice or training for a disaster, emergency, or civil defense emergency when that program is conducted or participated in by the State Emergency Management Agency or with any other

related training program, the law enforcement personnel have the power and authority to enforce the laws of this state or any legal ordinances or resolutions of the local government where they are rendering aid or otherwise perform the functions of their office, including the authority to arrest and detain suspects, as if enforcing the laws or performing the functions within their primary jurisdiction. The city shall self-insure or contract for insurance against any liability for personal injuries or property damage that may be incurred by it or by its personnel as the result of any movement made pursuant to this division.

(Neb. RS 81-829.65)

§ 32.43 OFFICERS; DISCIPLINE OR REMOVAL FROM DUTY.

(A) (1) The City Council shall by ordinance adopt rules and regulations governing the removal or discipline of any police officer, including the Chief of Police. The ordinance shall include a procedure for making application for an appeal, specifications on the period of time within which such application shall be made, and provisions on the manner in which the appeals hearing shall be conducted.

(2) Both the police officer and the individual imposing the disciplinary action shall have the right at the hearing to be heard and to present evidence to the Council for its consideration.

(3) Not later than 30 days following the adjournment of the meeting at which the hearing was held, the Council shall vote to uphold, reverse, or modify the removal or disciplinary action. The failure of the Council to act within 30 days or the failure of a majority of the elected Council members to vote to reverse or modify the removal or disciplinary action shall be construed as a vote to uphold the removal or disciplinary action. The decision of the Council shall be based upon its determination that, under the facts and evidence presented at the hearing, the challenged removal or disciplinary action was necessary for the proper management and the effective operation of the Police Department in the performance of its duties under the statutes of the state.

(4) Nothing in this section shall be construed to prevent the preemptory suspension or immediate removal from duty of an officer by the appropriate authority, pending the hearing authorized by this division, in cases of gross misconduct, neglect of duty, or disobedience of orders.

(Neb. RS 17-107)

(B) (1) Except as provided otherwise in an ordinance adopted by the Council, the procedures specified in this division (B) shall constitute the rules and regulations required by Neb. RS 17-107.

(2) No police officer, including the Chief of Police, shall be disciplined, suspended, demoted, removed, or discharged except upon written notice stating the reasons for such disciplinary action, suspension, demotion, removal, or discharge. Such notice shall also contain a statement informing the police officer of his or her right to a hearing before the City Council.

Cities of the Second Class - Administration

(3) Any police officer so disciplined, suspended, demoted, removed, or discharged may, within ten days after being notified of such disciplinary action, suspension, demotion, removal, or discharge, file with the City Clerk a written demand for a hearing before the City Council. The Council shall set the matter for hearing not less than ten nor more than 20 days after the filing of the written demand for a hearing. The Council shall give the police officer written notice of the hearing not less than seven days prior to the hearing.

(4) At the hearing, the police officer shall have the right to:

- (a) Respond in person to the charges and to present witnesses and documentary evidence;
- (b) Confront and cross-examine available adverse witnesses; and
- (c) Be represented by counsel.

CHAPTER 33: GENERAL PROVISIONS

Section

Meetings

- 33.01 Definitions
- 33.02 Open to public; notice; agenda
- 33.03 Notice to news media
- 33.04 Council meetings; when; quorum; votes
- 33.05 Emergency meetings
- 33.06 Attendance other than in person
- 33.07 Closed sessions
- 33.08 Prohibited acts; exempt events
- 33.09 Public participation
- 33.10 City Council; order of business
- 33.11 Votes
- 33.12 City Council; parliamentary procedure
- 33.13 Minutes
- 33.14 Change in office

Bonds and Oaths

- 33.25 Bonds; requirements
- 33.26 Oath of office; city officials

Compensation; Conflicts of Interest

- 33.40 Compensation; how fixed; limitations
- 33.41 Conflict of interest involving contracts

Notices

- 33.55 Publication of notices

MEETINGS**§ 33.01 DEFINITIONS.**

For the purpose of this subchapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

MEETING. All regular, special, or called meetings, formal or informal, of a public body for the purposes of briefing, discussion of public business, formation of tentative policy, or the taking of any action.

PUBLIC BODY.

(1) (a) The City Council;

(b) All independent boards, commissions, bureaus, committees, councils, subunits, or any other bodies created by the State Constitution, statute, ordinance, or otherwise pursuant to law; and

(c) Advisory committees of the bodies listed above.

(2) ***PUBLIC BODY*** does not include subcommittees of such bodies unless a quorum of the public body attends a subcommittee meeting or unless the subcommittees are holding hearings, making policy, or taking formal action on behalf of their parent body.

(Neb. RS 84-1409)

§ 33.02 OPEN TO PUBLIC; NOTICE; AGENDA.

(A) The formation of public policy is public business and may not be conducted in secret. Every meeting of a public body shall be open to the public in order that citizens may exercise their democratic privilege of attending and speaking at meetings of public bodies, except as otherwise provided by the State Constitution, federal statutes, and the Open Meetings Act, Neb. RS 84-1407 et seq.

(Neb. RS 84-1408)

(B) (1) Each public body shall give reasonable advance publicized notice of the time and place of each meeting as provided in division (B)(2) below. The notice shall be transmitted to all members of the public body and to the public.

(2) The notice shall be given by:

(a) 1. a. Publication in a newspaper of general circulation within the public body's jurisdiction that is finalized for printing prior to the time and date of the meeting;

b. Posting on such newspaper's website, if available; and

c. Posting on a statewide website established and maintained as a repository for such notices by a majority of state newspapers.

2. Such notice shall be placed in the newspaper and on the websites by the newspaper.

(b) 1. a. Posting to the newspaper's website, if available; and

b. Posting on a statewide website established and maintained as a repository for such notices by a majority of state newspapers if no edition of a newspaper of general circulation within the public body's jurisdiction is to be finalized for printing prior to the time and date of the meeting.

2. Such notice shall be placed in the newspaper and on the websites by the newspaper.

(c) Posting written notice in three conspicuous public places in such city, village, or district. Such notice shall be posted by the public body in the same three places for each meeting.

(3) (a) In case of refusal, neglect, or inability of the newspaper to publish the notice, the public body shall:

1. Post such notice on its website, if available;

2. Submit a post on a statewide website established and maintained as a repository for such notices by a majority of state newspapers; and

3. Post such notice in a conspicuous public place in such public body's jurisdiction.

(b) The public body shall keep a written record of such posting. The record of such posting shall be evidence that such posting was done as required and shall be sufficient to fulfill the requirement of publication.

(4) Each public body shall record the methods and dates of the notice in its minutes.

(5) The notice shall contain an agenda of subjects known at the time of the publicized notice or a statement that the agenda, which shall be kept continually current, is readily available for public

inspection at the office of the public body during normal business hours. Agenda items shall be sufficiently descriptive to give the public reasonable notice of the matters to be considered at the meeting. Except for items of an emergency nature, the agenda shall not be altered later than 24 hours before the scheduled commencement of the meeting or 48 hours before the scheduled commencement of a meeting of the City Council scheduled outside the corporate limits of the city. The public body shall have the right to modify the agenda to include items of an emergency nature only at such public meeting. (Neb. RS 84-1411)

Statutory reference:

Videoconferencing when emergency is declared by the Governor under the Emergency Management Act, see Neb. RS 84-1411(8)

§ 33.03 NOTICE TO NEWS MEDIA.

The City Clerk, in the case of the City Council, and the secretary or other designee of each other public body shall maintain a list of the news media requesting notification of meetings and shall make reasonable efforts to provide advance notification to them of the time and place of each meeting and the subjects to be discussed at that meeting.

(Neb. RS 84-1411)

§ 33.04 COUNCIL MEETINGS; WHEN; QUORUM; VOTES.

(A) Regular meetings of the City Council shall be held at such times as the Council may provide by ordinance. A majority of all the members elected to the Council shall constitute a quorum for the transaction of any business, but a fewer number may adjourn from time to time and compel the attendance of absent members. When the City Council consists of four members as established by ordinance or home rule charter, the Mayor shall be deemed a member of the City Council for the purpose of establishing a quorum when the Mayor's presence is necessary to establish the quorum. Unless a greater vote is required by law, an affirmative vote of at least one-half of the elected members shall be required for the transaction of any business.

(Neb. RS 17-105)

(B) (1) The Mayor or any three Council members shall have the power to call special meetings of the City Council, the object of which shall be submitted to the Council in writing; and the call and object, as well as the disposition thereof, shall be entered upon the journal by the City Clerk.

(Neb. RS 17-106)

(2) On filing the call for a special meeting, the City Clerk shall notify the Mayor and Council members of the special meeting, stating the time and purpose.

(C) Unless otherwise provided by the Council, on the request of any two members, whether a quorum is present or not, all absent members shall be sent for and compelled to attend.

(D) At the hour appointed for a meeting, the City Clerk shall proceed to call the roll of members and announce whether a quorum is present. If a quorum is present, the Council shall be called to order by the Mayor, if present, or if absent, by the President of the Council.

§ 33.05 EMERGENCY MEETINGS.

(A) When it is necessary to hold an emergency meeting without reasonable advance public notice, the nature of the emergency shall be stated in the minutes and any formal action taken in that meeting shall pertain only to the emergency. Such emergency meetings may be held by means of electronic or telecommunications equipment. The provisions of § 33.03 shall be complied with in conducting emergency meetings.

(B) Complete minutes of such emergency meetings specifying the nature of the emergency and any formal action taken at the meetings shall be made available to the public by not later than the end of the next regular business day.
(Neb. RS 84-1411)

§ 33.06 ATTENDANCE OTHER THAN IN PERSON.

A public body may allow a member of the public or any other witness other than a member of the public body to appear before the public body by means of video or telecommunications equipment.
(Neb. RS 84-1411)

§ 33.07 CLOSED SESSIONS.

(A) (1) Any public body may hold a closed session by the affirmative vote of a majority of its voting members if a closed session is clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual and if that individual has not requested a public meeting. The subject matter and the reason necessitating the closed session shall be identified in the motion to close.

(2) Closed sessions may be held for, but shall not be limited to, such reasons as:

(a) Strategy sessions with respect to collective bargaining, real estate purchases, pending litigation, or litigation which is imminent as evidenced by communication of a claim or threat of litigation to or by the public body;

- (b) Discussion regarding deployment of security personnel or devices;
- (c) Investigative proceedings regarding allegations of criminal misconduct; or

(d) Evaluation of the job performance of a person when necessary to prevent needless injury to the reputation of a person and if that person has not requested a public meeting.

(3) Nothing in this section shall permit a closed meeting for discussion of the appointment or election of a new member to any public body.

(B) The vote to hold a closed session shall be taken in open session. The entire motion, the vote of each member on the question of holding a closed session, and the time when the closed session commenced and concluded shall be recorded in the minutes. If the motion to close passes, then the presiding officer, immediately prior to the closed session, shall restate on the record the limitation of the subject matter of the closed session. The public body holding such a closed session shall restrict its consideration of matters during the closed portions to only those purposes set forth in the motion to close as the reason for the closed session. The meeting shall be reconvened in open session before any formal action may be taken. For the purpose of this section, *FORMAL ACTION* means a collective decision or a collective commitment or promise to make a decision on any question, motion, proposal, resolution, order, or ordinance or formation of a position or policy, but shall not include negotiating guidance given by members of the public body to legal counsel or other negotiators in closed sessions authorized under division (A)(2)(a) above.

(C) Any member of any public body shall have the right to challenge the continuation of a closed session if the member determines that the session has exceeded the reason stated in the original motion to hold a closed session or if the member contends that the closed session is neither clearly necessary for the protection of the public interest or the prevention of needless injury to the reputation of an individual. Such challenge shall be overruled only by a majority vote of the members of the public body. The challenge and its disposition shall be recorded in the minutes.

(D) Nothing in this section shall be construed to require that any meeting be closed to the public. (Neb. RS 84-1410)

§ 33.08 PROHIBITED ACTS; EXEMPT EVENTS.

(A) No person or public body shall fail to invite a portion of its members to a meeting, and no public body shall designate itself a subcommittee of the whole body for the purpose of circumventing this subchapter or the Open Meetings Act, Neb. RS 84-1407 et seq. No closed session, informal meeting, chance meeting, social gathering, email, fax, or electronic communication shall be used for the purpose of circumventing the requirements of this subchapter or the Act.

(B) This subchapter and the Act do not apply to chance meetings or to attendance at or travel to conventions or workshops of members of a public body at which there is no meeting of the body then intentionally convened, if there is no vote or other action taken regarding any matter over which the public body has supervision, control, jurisdiction, or advisory power.
(Neb. RS 84-1410)

§ 33.09 PUBLIC PARTICIPATION.

(A) Subject to this subchapter and the Open Meetings Act, Neb. RS 84-1407 et seq., the public has the right to attend and the right to speak at meetings of public bodies, and all or any part of a meeting of a public body, except for closed sessions called pursuant to § 33.07, may be videotaped, televised, photographed, broadcast, or recorded by any person in attendance by means of a tape recorder, a camera, video equipment, or any other means of pictorial or sonic reproduction or in writing. Except for closed sessions called pursuant to § 33.07, a public body shall allow members of the public an opportunity to speak at each meeting.

(B) It shall not be a violation of division (A) above for any public body to make and enforce reasonable rules and regulations regarding the conduct of persons attending, speaking at, videotaping, televising, photographing, broadcasting, or recording its meetings, including meetings held by virtual conferencing.

(C) No public body shall require members of the public to identify themselves as a condition for admission to the meeting, nor shall such body require that the name of any member of the public be placed on the agenda prior to such meeting in order to speak about items on the agenda. The body shall require any member of the public desiring to address the body to identify himself or herself, including an address and the name of any organization represented by such person, unless the address requirement is waived to protect the security of the individual.

(D) No public body shall, for the purpose of circumventing this subchapter or the Open Meetings Act, Neb. RS 84-1407 et seq., hold a meeting in a place known by the body to be too small to accommodate the anticipated audience.

(E) No public body shall be deemed in violation of this section if it holds its meeting in its traditional meeting place which is located in this state.

(F) No public body shall be deemed in violation of this section if it holds a meeting outside of this state if, but only if, a member entity of the public body is located outside of this state and the other requirements of Neb. RS 84-1412 are met.

(G) The public body shall, upon request, make a reasonable effort to accommodate the public's right to hear the discussion and testimony presented at the meeting.

(H) Public bodies shall make available at the meeting, for examination and copying by members of the public, at least one copy of all reproducible written material to be discussed at an open meeting, either in paper or electronic form. Public bodies shall make available at least one current copy of the Open Meetings Act, Neb. RS 84-1407 et seq., posted in the meeting room at a location accessible to members of the public. At the beginning of the meeting, the public shall be informed about the location of the posted information.

(Neb. RS 84-1412)

§ 33.10 CITY COUNCIL; ORDER OF BUSINESS.

Promptly at the hour set by law on the day of each regular meeting, the members of the City Council, the Mayor, the City Clerk, and such other city officials that may be required shall take their regular stations in the meeting place, and the business of the city shall be taken up for consideration and disposition in the manner prescribed by the official agenda on file at the office of the City Clerk.

§ 33.11 VOTES.

(A) Any action taken on any question or motion duly moved and seconded shall be by roll call vote of the public body in open session, and the record shall state how each member voted or if the member was absent or not voting. The requirements of a roll call or viva voce vote shall be satisfied by a city which utilizes an electronic voting device which allows the yeas and nays of each member of the City Council to be readily seen by the public.

(B) The vote to elect leadership within a public body may be taken by secret ballot, but the total number of votes for each candidate shall be recorded in the minutes.

(Neb. RS 84-1413)

Cross-reference:

City Council voting procedures, see §§ 30.34 and 33.04

§ 33.12 CITY COUNCIL; PARLIAMENTARY PROCEDURE.

Unless the City Council provides otherwise, the rules of parliamentary procedure specified in this section shall apply to meetings of the City Council. The Mayor shall preserve order during meetings of the City Council and shall decide all questions of order, subject to an appeal to the Council. When any person is called to order, he or she shall be seated until the point is decided. When the Mayor is putting the question, no person shall leave the meeting room. Every person present, previous to speaking, shall rise from his or her seat and address the presiding officer, and while speaking, shall confine his or her comments to the question. When two or more persons rise at once, the Mayor shall recognize the one

who spoke first. All resolutions or motions shall be reduced to writing before being acted upon if requested by the City Clerk or any member of the Council. Every member of the Council who is present when a question is voted upon shall cast his or her vote unless excused by a majority of the members of the Council present. No motion shall be put or debated unless seconded. When seconded, it shall be stated by the Mayor before being debatable. In all cases where a motion or resolution is entered on the minutes, the name of the member of the Council making the motion or resolution shall be entered also. After each vote, the “yeas” and “nays” shall be taken and entered in the minutes. Before the vote is actually taken, any resolution, motion, or proposed ordinance may be withdrawn from consideration by the sponsor with the consent of the member of the Council seconding the resolution, motion, or ordinance. When, in the consideration of an ordinance, different times or amounts are proposed, the question shall be put on the largest sum or the longest time. A question to reconsider shall be in order when made by a member voting with the majority, but the motion to reconsider must be made before the expiration of the third regular meeting after the initial consideration of the question. When any question is under debate, no motion shall be made, entertained, or seconded except the previous question, a motion to table, and to adjourn. Each of those motions shall be decided without debate. Any of the rules of the Council for meetings may be suspended by a two-thirds vote of the members present. In all cases in which provisions are not made by these rules, *Robert’s Rules of Order* is the authority by which the Council shall decide all procedural disputes that may arise.

§ 33.13 MINUTES.

(A) Each public body shall keep minutes of all meetings showing the time, place, members present and absent, and the substance of all matters discussed.

(B) The minutes of all meetings and evidence and documentation received or disclosed in open session shall be public records and open to public inspection during normal business hours.

(C) Minutes shall be written or kept as an electronic record and shall be available for inspection within ten working days or prior to the next convened meeting, whichever occurs earlier, except that the city may have an additional ten working days if the employee responsible for writing or keeping the minutes is absent due to a serious illness or emergency.

(Neb. RS 84-1413)

§ 33.14 CHANGE IN OFFICE.

(A) The Mayor and City Council shall meet at the time and place of the first regular meeting in December in each election year, and the outgoing officers and the outgoing members of the Council shall present their reports. Upon the outgoing Council having completed its business, the outgoing members of the Council shall surrender their offices to the incoming members, and the outgoing officers shall

thereupon each surrender to their successors in office all property, records, papers, and moneys belonging to the same.

(B) The newly elected members of the Council and those continuing in office shall convene immediately after the prior Council adjourns and proceed to organize themselves for the ensuing year. The Mayor shall call the meeting to order. The Clerk shall report to the Council the names of all Council members-elect who have qualified for their respective offices. The Council shall examine the credentials of its members and any other elective officers of the city to see that each has been duly and properly elected and to see that such oaths and bonds as are required have been given. The Clerk's report shall be spread upon the minutes of the meeting preceding the roll call. After ascertaining that all Council members and officers are duly qualified and after the Clerk has called the roll, the Council shall elect a President of the Council. The Mayor shall nominate his or her candidates for appointive offices in which the terms of incumbents are expired and call for a vote on approval of the candidates. The Mayor shall then proceed with the regular order of business.

BONDS AND OATHS

§ 33.25 BONDS; REQUIREMENTS.

(A) The city may enact ordinances or bylaws to require from all officers and servants, elected or appointed, bonds and security or evidence of equivalent insurance for the faithful performance of their duties. The city may pay the premium for such bonds or insurance coverage.
(Neb. RS 17-604)

(B) (1) All official bonds of officers of the city shall be in form joint and several and made payable to the city in such penalty as the City Council may fix.

(2) In place of the individual bonds required to be furnished by municipal officers, a schedule, position, blanket bond or undertaking, or evidence of equivalent insurance, may be given by municipal officers, or a single corporate surety fidelity, schedule, position, or blanket bond or undertaking, or evidence of insurance coverage covering all the officers, including officers required by law to furnish an individual bond or undertaking, may be furnished. The municipality may pay the premium for the bond or insurance coverage. The bond or insurance coverage shall be, at a minimum, an aggregate of the amounts fixed by law or by the City Council, and with such terms and conditions as may be required.
(Neb. RS 11-104)

(3) The penalty amount on any bond shall not fall below the legal minimum, when one has been set by the state, for each particular official.

(C) (1) Official bonds, with the oath endorsed thereon, shall be filed in the City Clerk's office within the following time:

(a) Of all officers elected at any general election, following receipt of their election certificate and not later than ten days before the first Thursday after the first Tuesday in January next succeeding the election;

(b) Of all appointed officers, within 30 days after their appointment; and

(c) Of officers elected at any special election and city officers, within 30 days after the canvass of the votes of the election at which they were chosen.

(2) The filing of the bond with the oath endorsed thereon does not authorize a person to take any official action prior to the beginning of his or her term of office pursuant to Nebraska Constitution Article XVII § 5.

(Neb. RS 11-105)

(D) All official bonds of city officers shall be executed by the principal named in such bonds and by at least two sufficient sureties, who shall be freeholders of the county in which such bonds are given, or any official bond of a city officer may be executed by the officer as principal and by a guaranty, surety, fidelity, or bonding company as surety, or by two or more such companies. Only such companies as are legally authorized to transact business in this state shall be eligible to suretyship on the bond of a city officer.

(Neb. RS 11-109)

(E) The City Clerk shall carefully record and preserve the bonds in his or her office and shall give certified copies thereof, when required, under the seal of his or her office, and shall be entitled to receive for the same the usual fee allowed by law for certified copies of records in other cases.

(Neb. RS 11-110)

(F) (1) The approval of each official bond shall be endorsed upon such bond by the officer approving the same, and no bond shall be filed and recorded until so approved.

(Neb. RS 11-111)

(2) No bond shall be deemed to be given or complete until the approval of the City Council and all sureties are endorsed in writing on the instrument by the Mayor and City Clerk pursuant to the approval of the City Council.

(G) All official bonds shall obligate the principal and sureties for the faithful discharge of all duties required by law of such principal and shall inure to the benefit of any persons injured by a breach of the conditions of such bonds.

(Neb. RS 11-112)

(H) No official bond shall be rendered void by reason of any informality or irregularity in its execution or approval.

(Neb. RS 11-113)

(I) No city official shall be taken as security on the bond of any administrator, executor, or other officer from whom, by law, bond is or may be required.

(Neb. RS 11-114)

(J) If any person elected or appointed to any office neglects to have his or her official bond executed and approved as provided by law and filed for record within the time limited by this section, the City Clerk shall immediately issue an order to such person to show cause why he or she has failed to properly file such bond and why his or her office should not be declared vacant.

(1) If such person properly files the official bond within ten days of the issuance of the show-cause order for appointed officials or before the date for taking office for elected officials, such filing shall be deemed to be in compliance with this section.

(2) If such person does not file the bond within ten days of the issuance of such order for appointed officials or before the date for taking office for elected officials and sufficient cause is not shown within that time, his or her office shall thereupon ipso facto become vacant and such vacancy shall thereupon immediately be filled by election or appointment as the law may direct in other cases of vacancy in the same office.

(Neb. RS 11-115)

(K) Any person appointed to fill a vacancy, before entering upon the duties of the office, must give a bond corresponding in substance and form with the bond required of the officer originally elected or appointed, as herein provided.

(Neb. RS 11-116)

(L) When the incumbent of an office is reelected or reappointed, he or she shall qualify by taking the oath and giving the bond as above directed, but when such officer has had public funds or property in his or her control, his or her bond shall not be approved until he or she has produced and fully accounted for such funds and property. When it is ascertained that the incumbent of an office holds over by reason of the nonelection or nonappointment of a successor or of the neglect or refusal of the successor to qualify, he or she shall qualify anew within ten days from the time at which his or her successor, if elected, should have qualified.

(Neb. RS 11-117)

(M) No person shall be surety for the same officer for more than two successive terms of the same office, but this provision shall not apply to incorporated surety companies.

(Neb. RS 11-118)

(N) If the sureties on the official bond of any appointed officer of the city, in the opinion of the City Council, become insufficient, the Council may, by resolution, fix a reasonable time within which the officer may give a new bond or additional sureties as directed. If the officer fails, refuses, or neglects to give a new bond or additional sureties to the satisfaction and approval of the Council, the office shall, by such failure, refusal, or neglect, become vacant, and it shall be the duty of the Council to appoint a competent and qualified person to fill the office.

§ 33.26 OATH OF OFFICE; CITY OFFICIALS.

(A) All officials of the city, whether elected or appointed, except when a different oath is specifically provided herein, shall, before entering upon their respective duties, take and subscribe the following oath, which shall be endorsed upon their respective bonds.

“I, _____, do solemnly swear that I will support the Constitution of the United States and the Constitution of the State of Nebraska, against all enemies foreign and domestic; that I will bear true faith and allegiance to the same; that I take this obligation freely and without mental reservation or for the purpose of evasion; and that I will faithfully and impartially perform the duties of the office of _____, according to law and to the best of my ability. And I do further swear that I do not advocate nor am I a member of any political party or organization that advocates the overthrow of the government of the United States or of this state by force or violence; and that during such time as I am in this position I will not advocate nor become a member of any political party or organization that advocates the overthrow of the government of the United States or of this state by force or violence. So help me God.”

(B) If any such officer is not required to give bond, the oath shall be filed with the City Clerk.
(Neb. RS 11-101)

COMPENSATION; CONFLICTS OF INTEREST

§ 33.40 COMPENSATION; HOW FIXED; LIMITATIONS.

(A) The officers and employees of the city shall receive such compensation as the Mayor and Council shall fix by ordinance.
(Neb. RS 17-108)

(B) The city may enact ordinances or bylaws to regulate and prescribe the compensation of officers not provided for in state law.

(Neb. RS 17-604)

(C) No officer shall receive any pay or perquisites from the city other than his or her salary. The City Council shall not pay or appropriate any money or other valuable thing to any person not an officer for the performance of any act, service, or duty the doing or performance of which shall come within the proper scope of the duties of any officer of the city.

(Neb. RS 17-611)

(D) (1) The salary of any elective officer shall not be increased or diminished during the term for which he or she shall have been elected, except when there has been a combination and merger of offices as provided in § 31.03, except that when there are officers elected to the Council or any other board or commission having more than one member, and the terms of one or more members commence and end at different times, the compensation of all members of such council, board, or commission may be increased or diminished at the beginning of the full term of any member thereof.

(2) No person who shall have resigned or vacated any office shall be eligible to the same during the time for which he or she was elected if, during the same time, the emoluments thereof were increased.

(Neb. RS 17-612)

§ 33.41 CONFLICT OF INTEREST INVOLVING CONTRACTS.

(A) For the purpose of this section, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

BUSINESS ASSOCIATION.

(a) A business:

1. In which the individual is a partner, limited liability company member, director, or officer; or

2. In which the individual or a member of the individual's immediate family is a stockholder of closed corporation stock worth \$1,000 or more at fair market value, or which represents more than a 5% equity interest, or is a stockholder of publicly traded stock worth \$10,000 or more at fair market value, or which represents more than 10% equity interest.

(b) An individual who occupies a confidential professional relationship protected by law shall be exempt from this definition. This definition shall not apply to publicly traded stock under a trading account if the filer reports the name and address of the stockbroker.
(Neb. RS 49-1408)

IMMEDIATE FAMILY. A child residing in an individual's household, a spouse of an individual, or an individual claimed by that individual or that individual's spouse as a dependent for federal income tax purposes.
(Neb. RS 49-1425)

OFFICER.

(a) Includes:

1. A member of any board or commission of the city which spends and administers its own funds who is dealing with a contract made by such board or commission; or
2. Any elected city official.

(b) **OFFICER** does not mean volunteer firefighters or ambulance drivers with respect to their duties as firefighters or ambulance drivers.

(B) (1) Except as provided in Neb. RS 49-1499.04 or 70-624.04, no officer may have an interest in any contract to which his or her governing body, or anyone for its benefit, is a party. The existence of such an interest in any contract shall render the contract voidable by the decree of a court of competent jurisdiction as to any person who entered into the contract or took assignment of the contract with actual knowledge of the prohibited conflict. An action to have a contract declared void under this section may be brought by the County Attorney, governing body, or any resident within the jurisdiction of the governing body and shall be brought within one year after the contract is signed or assigned. The decree may provide for the reimbursement of any person for the reasonable value of all money, goods, material, labor, or services furnished under the contract to the extent the governing body has benefitted thereby.

(2) The prohibition in this division (B) shall apply only when the officer or his or her parent, spouse, or child:

- (a) Has a business association with the business involved in the contract; or
- (b) Will receive a payment, fee, or commission as a result of the contract.

(C) Division (B) above does not apply if the contract is an agenda item approved at a meeting of the governing body and the interested officer:

(1) Makes a declaration on the record to the governing body responsible for approving the contract regarding the nature and extent of his or her interest prior to official consideration of the contract;

(2) Does not vote on the matters of granting the contract, making payments pursuant to the contract, or accepting the performance of work under the contract, or similar matters relating to the contract, except that if the number of members of the governing body declaring an interest in the contract would prevent the body, with all members present, from securing a quorum on the issue, then all members may vote on the matter; and

(3) Does not act for the governing body which is a party to the contract as to inspection or performance under the contract in which he or she has an interest.

(D) The receiving of deposits, cashing of checks, and buying and selling of warrants and bonds of indebtedness of any such governing body by a financial institution shall not be considered a contract for the purpose of this section. The ownership of less than 5% of the outstanding shares of a corporation shall not constitute an interest within the meaning of this section.

(E) If an officer's parent, spouse, or child is an employee of the officer's governing body, the officer may vote on all issues of the contract which are generally applicable to all employees, or all employees within a classification, and do not single out his or her parent, spouse, or child for special action.

(F) Neb. RS 49-14,102 does not apply to contracts covered by this section.
(Neb. RS 49-14,103.01)

(G) (1) (a) The person charged with keeping records for the governing body shall maintain separately from other records a ledger containing the information listed in divisions (G)(1)(b)1. through (G)(1)(b)5. below about every contract entered into by the governing body in which an officer of the body has an interest and for which disclosure is made pursuant to division (C) above.

(b) This information shall be kept in the ledger for five years from the date of the officer's last day in office and shall include:

1. The names of the contracting parties;
2. The nature of the interest of the officer in question;

3. The date that the contract was approved by the governing body;
4. The amount of the contract; and
5. The basic terms of the contract.

(2) The information supplied relative to the contract shall be provided not later than ten days after the contract has been signed by both parties. The ledger kept pursuant to this division (G) shall be available for public inspection during the normal working hours of the office in which it is kept.
(Neb. RS 49-14,103.02)

(H) An open account established for the benefit of any governing body with a business in which an officer has an interest shall be deemed a contract subject to this section. The statement required to be filed by division (G) above shall be filed within ten days after the account is opened. Thereafter, the person charged with keeping records for the governing body shall maintain a running account of amounts purchased on the open account. Purchases made from petty cash or a petty cash fund shall not be subject to this section.
(Neb. RS 49-14,103.03)

(I) Notwithstanding divisions (A) through (H) above, the governing body may prohibit contracts over a specific dollar amount in which an officer of the governing body may have an interest.
(Neb. RS 49-14,103.05)

(J) The governing body may exempt from divisions (A) through (H) above contracts involving \$100 or less in which an officer of that body may have an interest.
(Neb. RS 49-14,103.06)

Statutory reference:

Other provisions on conflicts of interest, see Neb. RS 18-305 through 18-312 and 49-1499.03 through 49-14,103

Penalty for violation of restrictions on contracts, see Neb. RS 49-14,103.04

NOTICES

§ 33.55 PUBLICATION OF NOTICES.

If the city is required to publish a notice or advertisement in a legal newspaper in or of general circulation in the city, and if there is no legal newspaper in or of general circulation in the city, then the city shall publish such notice or advertisement in a legal newspaper in or of general circulation in the

county in which the city is located. If there is no legal newspaper in or of general circulation in such county, then the city shall publish such notice or advertisement by posting a written or printed copy thereof in each of three public places in the city for the same period of time the city is required to publish the notice or advertisement in a legal newspaper.

CHAPTER 34: ELECTIONS

Section

- 34.01 Generally
- 34.02 Notice
- 34.03 Registered voters; qualifications
- 34.04 Special elections
- 34.05 Election of officers; certifications required
- 34.06 Partisan ballot; when allowed; requirements
- 34.07 Candidate filing forms; deadlines; filing officer; special election requirements
- 34.08 Filing fee
- 34.09 Petition, write-in, and other candidates for general election ballot; procedures
- 34.10 Recall procedure
- 34.11 Exit polls; poll watchers

Cross-reference:

Qualifications of Mayor, City Council, see Chapter 30

§ 34.01 GENERALLY.

(A) (1) All city issues and offices shall be combined on the statewide primary and general election ballots whenever possible. The issuance of separate ballots shall be avoided in a statewide election if city offices or issues can reasonably be combined with the nonpartisan ballot and state law does not require otherwise.

(2) All city elections involving the election of officers shall be held in accordance with the Election Act, Neb. RS 32-101 et seq., and in conjunction with the statewide primary or general election. (Neb. RS 32-556)

(B) When the city holds an election in conjunction with the statewide primary or general election, the election shall be held as provided in the Election Act, Neb. RS 32-101 et seq. Any other election held by the city shall be held as provided in the Election Act unless otherwise provided by the charter, code, or bylaws of the city.

(C) The city shall furnish to the Secretary of State and Election Commissioner or County Clerk any maps and additional information which the Secretary of State and Election Commissioner or County

Clerk may require in the proper performance of their duties in the conduct of elections and the certification of results.

(Neb. RS 32-404)

§ 34.02 NOTICE.

The notice of election required to be published by the Election Commissioner or County Clerk pursuant to Neb. RS 32-802 shall serve as the notice requirement for all city elections which are held in conjunction with the statewide primary or general election.

§ 34.03 REGISTERED VOTERS; QUALIFICATIONS.

(A) For the purpose of this section, the following definition shall apply unless the context clearly indicates or requires a different meaning.

REGISTERED VOTER. An elector who has a current voter registration record on file with the election commissioner or county clerk in the county of his or her residence.

(Neb. RS 32-115)

(B) All registered voters residing within the corporate limits of the city on or before election day shall be entitled to vote at all city elections.

(Neb. RS 17-602)

Statutory reference:

Definition of elector, see Neb. RS 32-110

§ 34.04 SPECIAL ELECTIONS.

(A) (1) Except as provided in Neb. RS 77-3444, any issue to be submitted to the registered voters at a special election by the city shall be certified by the City Clerk to the Election Commissioner or County Clerk on or before the eighth Friday prior to the election. A special election may be held by mail as provided in Neb. RS 32-952 through 32-959. Any other special election under this section shall be subject to division (B) below.

(2) In lieu of submitting the issue at a special election, the city may submit the issue at a statewide primary or general election or at any scheduled county election, except that no such issue shall be submitted at a statewide election or scheduled county election unless the issue to be submitted has been certified by the City Clerk to the Election Commissioner or County Clerk by March 1 for the primary election and by September 1 for the general election.

(3) (a) After the Election Commissioner or County Clerk has received the certification of the issue to be submitted, he or she shall be responsible for all matters relating to the submission of the issue to the registered voters, except that the City Clerk shall be responsible for the publication or posting of any required special notice of the submission of the issue other than the notice required to be given of the statewide election issues. The Election Commissioner or County Clerk shall prepare the ballots and issue ballots for early voting and shall also conduct the submission of the issue, including the receiving and counting of ballots on the issue.

(b) The election returns shall be made to the Election Commissioner or County Clerk. The ballots shall be counted and canvassed at the same time and in the same manner as the other ballots. Upon completion of the canvass of the vote by the County Canvassing Board, the Election Commissioner or County Clerk shall certify the election results to the City Council. The canvass by the County Canvassing Board shall have the same force and effect as if made by the City Council.

(B) (1) A city that has submitted an issue for a special election under division (A)(1) above may cancel the special election if the Secretary of State, Election Commissioner, or County Clerk receives a resolution adopted by the political subdivision canceling the special election on or before the fourth Thursday prior to the election. No cancellation shall be effective after such date. If a special election is canceled in such manner, the city shall be responsible for the costs incurred that are related to the canceled election. Such costs shall include all chargeable costs as provided in Neb. RS 32-1202 that are associated with preparing for and conducting a special election.

(2) A city that has submitted an issue at a statewide primary or general election or at any scheduled county election under division (A)(2) above may withdraw the issue from the ballot if the Secretary of State, Election Commissioner, or County Clerk receives a resolution adopted by the city withdrawing the issue from the ballot not later than March 1 prior to a statewide primary election or September 1 prior to a statewide general election. No withdrawal shall be effective after such date. Any issue withdrawn in this manner shall not be printed on the ballot.
(Neb. RS 32-559)

(C) Any special election under the Election Act, Neb. RS 32-101 et seq., shall be held on the first Tuesday following the second Monday of the selected month unless otherwise specifically provided. Except as otherwise specifically provided, no special election shall be held under the Election Act in April, May, June, October, November, or December of an even-numbered year unless it is held in conjunction with the statewide primary or general election. No special election shall be held under the Election Act in September of an even-numbered year except as provided in Neb. RS 32-564 and except for a special election by a political subdivision pursuant to Neb. RS 13-519 or 77-3444 to approve a property tax levy or exceed a property tax levy limitation.
(Neb. RS 32-405)

§ 34.05 ELECTION OF OFFICERS; CERTIFICATIONS REQUIRED.

Not later than January 5 of each even-numbered year, the City Council shall certify to the Secretary of State, the Election Commissioner, or the County Clerk the name of the city, the number of officers to be elected, the length of the terms of office, the vacancies to be filled by election and length of the remaining terms, and the number of votes to be cast by a registered voter for each office. The Secretary of State, Election Commissioner, and County Clerk shall prescribe the forms to be used for certification to him or her.

(Neb. RS 32-404)

§ 34.06 PARTISAN BALLOT; WHEN ALLOWED; REQUIREMENTS.

All elective city officers shall be nominated and elected on a nonpartisan basis unless the city provides for a partisan ballot by ordinance. No ordinance providing for nomination and election on a partisan ballot shall permit affiliation with any party not recognized as a political party for the purposes of the Election Act, Neb. RS 32-101 et seq. Such ordinance providing for nomination and election on a partisan ballot shall be adopted and effective not less than 60 days prior to the filing deadline.

(Neb. RS 32-557)

§ 34.07 CANDIDATE FILING FORMS; DEADLINES; FILING OFFICER; SPECIAL ELECTION REQUIREMENTS.

(A) Any candidate may place his or her name on the primary election ballot by filing a candidate filing form prescribed by the Secretary of State as provided in division (B) below. If a candidate is an incumbent of any elective office, the filing period for filing the candidate filing form shall be between January 5 and February 15 prior to the date of the primary election. No incumbent who resigns from elective office prior to the expiration of his or her term shall file for any office after February 15 of that election year. All other candidates shall file for office between January 5 and March 1 prior to the date of the general election.

(Neb. RS 32-606)

(B) Candidate filing forms shall be filed in the office of the Election Commissioner or County Clerk.

(Neb. RS 32-607)

(C) (1) Except as provided in Neb. RS 32-564, any candidate in a special election to fill a vacancy for an office of a political subdivision may have his or her name placed on the special election ballot by filing a candidate filing form prescribed by the Secretary of State as provided in Neb. RS 32-607 and this division (C).

(2) The filing period for filing the candidate filing form shall be:

(a) On or before March 1 for a special election to be held in conjunction with the statewide primary election;

(b) On or before August 1 for a special election to be held in conjunction with the statewide general election; and

(c) Between the eighth Friday prior to the election and the fifth Friday prior to the election for all other elections.

(3) A candidate filing form for such special election shall meet the requirements of Neb. RS 32-607, except that the form shall contain the following statement: "I hereby swear that I will abide by the laws of the State of Nebraska regarding the results of the special election, that I am a registered voter and qualified to be elected, and that I will serve if elected."

(4) A candidate filing form for such special election shall be filed with the filing officer specified in Neb. RS 32-607(2).

(Neb. RS 32-606.01)

Statutory reference:

Filing of vacancy on ballot, see Neb. RS 32-625 and 32-627

Withdrawal after filing, see Neb. RS 32-622

§ 34.08 FILING FEE.

(A) Except as provided in division (D) or (E) below, a filing fee shall be paid to the City Treasurer by or on behalf of each candidate for city office prior to filing for office. The fee shall be placed in the General Fund of the city. No candidate filing forms shall be filed until the proper payment or the proper receipt showing the payment of such filing fee is presented to the filing officer. On the day of the filing deadline, the City Treasurer's office shall remain open to receive filing fees until the hour of the filing deadline.

(B) Except as provided in division (D) or (E) below, the filing fee shall be a sum equal to 1% of the annual salary as of November 30 of the year preceding the election for the office for which he or she files as a candidate.

(C) All declared write-in candidates shall pay the filing fees that are required for the office at the time that they present the write-in affidavit to the filing officer.

(D) No filing fee shall be required for any candidate filing for an office in which a per diem is paid rather than a salary or for which there is a salary of less than \$500 per year.

(E) (1) No filing fee shall be required of any candidate completing an affidavit requesting to file for elective office in forma pauperis.

(2) For the purpose of this section, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

AVAILABLE RESOURCES. Includes every type of property or interest in property that an individual owns and may convert into cash except:

1. Real property used as a home;
2. Household goods of a moderate value used in the home; and
3. Assets to a maximum value of \$3,000 used by a recipient in a planned effort directed towards self-support.

PAUPER. A person whose income and other resources for maintenance are found under assistance standards to be insufficient for meeting the cost of his or her requirements and whose reserve of cash or other available resources does not exceed the maximum available resources that an eligible individual may own.

(F) If any candidate dies prior to an election, the spouse of the candidate may file a claim for refund of the filing fee with the City Council prior to the date of the election. Upon approval of the claim by the City Council, the filing fee shall be refunded.

(Neb. RS 32-608)

§ 34.09 PETITION, WRITE-IN, AND OTHER CANDIDATES FOR GENERAL ELECTION BALLOT; PROCEDURES.

(A) (1) Any registered voter who was not a candidate in the primary election and who was not registered to vote with a party affiliation on or after March 1 and before the general election in the calendar year of the general election may have his or her name placed on the general election ballot for a partisan office by filing petitions as prescribed in this section and Neb. RS 32-621 or by nomination by political party convention or committee pursuant to Neb. RS 32-627 or 32-710.

(2) Any candidate who was defeated in the primary election and any registered voter who was not a candidate in the primary election may have his or her name placed on the general election ballot if a vacancy exists on the ballot under Neb. RS 32-625(2) and the candidate:

- (a) Files for the office by petition as prescribed in divisions (B) and (C) below;

(b) Files as a write-in candidate as prescribed in Neb. RS 32-615; or

(c) Is nominated by political party convention or committee pursuant to Neb. RS 32-710.
(Neb. RS 32-616)

(B) (1) Petitions for nomination shall conform to the requirements of Neb. RS 32-628. Petitions shall state the office to be filled and the name and address of the candidate. Petitions for partisan office shall also indicate the party affiliation of the candidate. A sample copy of the petition shall be filed with the filing officer prior to circulation. Petitions shall be signed by registered voters residing in the city, if candidates are chosen at large, or in the ward in which the officer is to be elected, if candidates are chosen by ward, and shall be filed with the filing officer in the same manner as provided for candidate filing forms in § 34.07. Petition signers and petition circulators shall conform to the requirements of Neb. RS 32-629 and 32-630.

(2) No petition for nomination shall be filed unless there is attached thereto a receipt showing the payment of the filing fee required pursuant to § 34.08. The petitions shall be filed by September 1 in the year of the general election, and all signed petitions not filed with the Secretary of State by such date shall become invalid.
(Neb. RS 32-617)

(C) (1) The number of signatures of registered voters needed to place the name of a candidate upon the nonpartisan ballot for the general election shall be at least 10% of the total number of registered voters voting for Governor or President of the United States at the immediately preceding general election in the city or in the ward in which the officer is to be elected, not to exceed 2,000.

(2) The number of signatures of registered voters needed to place the name of a candidate for an office upon the partisan ballot for the general election shall be as follows:

(a) For each partisan office to be filled by the registered voters of the entire state, at least 4,000, and at least 750 signatures shall be obtained in each congressional district in the state;

(b) For each partisan office to be filled by the registered voters of a county, at least 20% of the total number of registered voters voting for Governor or President of the United States at the immediately preceding general election within the county, not to exceed 2,000, except that the number of signatures shall not be required to exceed 25% of the total number of registered voters voting for the office at the immediately preceding general election; and

(c) For each partisan office to be filled by the registered voters of a political subdivision other than a county, at least 20% of the total number of registered voters voting for Governor or President of the United States at the immediately preceding general election within the political subdivision, not to exceed 2,000.
(Neb. RS 32-618)

§ 34.10 RECALL PROCEDURE.

(A) For the purpose of this section, the following definition shall apply unless the context clearly indicates or requires a different meaning.

FILING OFFICER. The Election Commissioner or County Clerk.
(Neb. RS 32-1301)

(B) (1) The Mayor, any member of the City Council, and any other elected official of the city may be removed from office by recall pursuant to this section.

(2) The recall procedure and special election provisions of this section shall apply to members of the City Council who are elected by ward. Only registered voters of such member's ward may sign a recall petition or vote at the recall election. The recall election shall be held within the member's ward. When a member of the City Council is nominated by ward in the primary election and elected at large in the general election, the recall provisions shall apply to the registered voters at the general election.
(Neb. RS 32-1302)

(C) (1) A petition demanding that the question of removing the Mayor, a member of the City Council, or any other elected official be submitted to the registered voters shall be signed by registered voters equal in number to at least 35% of the total vote cast for that office in the last general election, except that for City Council office for which more than one candidate is chosen, the petition shall be signed by registered voters equal in number to at least 35% of the number of votes cast for the person receiving the most votes for such office in the last general election. The signatures shall be affixed to petition papers and shall be considered part of the petition.

(2) Petition circulators shall conform to the requirements of Neb. RS 32-629 and 32-630.

(3) The petition papers shall be procured from the filing officer. Prior to the issuance of such petition papers, a recall petition filing form shall be signed and filed with the filing officer by at least one registered voter. Such voter or voters shall be deemed to be the principal circulator or circulators of the recall petition. The filing form shall state the name and office of the official sought to be removed, shall include in concise language of 60 words or less the reason or reasons for which recall is sought, and shall request that the filing officer issue initial petition papers to the principal circulator for circulation.

(4) After receiving the filing form, the filing officer shall notify the official sought to be removed by any method specified in Neb. RS 25-505.01 or, if notification cannot be made with reasonable diligence by any of the methods specified in Neb. RS 25-505.01, by leaving a copy of the filing form at the official's usual place of residence and mailing a copy by first-class mail to the official's last known address. If the official chooses, he or she may submit a defense statement in concise language of 60 words or less for inclusion on the petition. Any such defense statement shall be submitted to the

filing officer within 20 days after the official receives the copy of the filing form. The filing officer shall prepare the petition papers within five business days after receipt of the defense statement. The principal circulator or circulators shall gather the petition papers within 20 days after being notified by the filing officer that the petition papers are available. The filing officer shall notify the principal circulator or circulators that the necessary signatures must be gathered within 30 days from the date of issuing the petitions.

(5) The filing officer, upon issuing the initial petition papers or any subsequent petition papers, shall enter in a record, to be kept in his or her office, the name of the principal circulator or circulators to whom the papers were issued, the date of issuance, and the number of papers issued. The filing officer shall certify on the papers the name of the principal circulator or circulators to whom the papers were issued and the date they were issued. No petition paper shall be accepted as part of the petition unless it bears such certificate. The principal circulator or circulators who check out petitions from the filing officer may distribute such petitions to persons who may act as circulators of such petitions.

(6) Petition signers shall conform to the requirements of Neb. RS 32-629 and 32-630. Each signer of a recall petition shall be a registered voter and qualified by his or her place of residence to vote for the office in question.

(Neb. RS 32-1303)

(D) Each petition paper shall conform to the requirements of Neb. RS 32-1304.

(E) (1) The principal circulator or circulators shall file, as one instrument, all petition papers comprising a recall petition for signature verification with the filing officer within 30 days after the filing officer issues the initial petition papers to the principal circulator or circulators as provided in division (C) above.

(2) Within 15 business days after the filing of the petition, the filing officer shall ascertain whether or not the petition is signed by the requisite number of registered voters. No new signatures may be added after the initial filing of the petition papers. Any person may remove his or her name from a petition as provided in Neb. RS 32-632. If the petition is found to be sufficient, the filing officer shall attach to the petition a certificate showing the result of such examination. If the requisite number of signatures has not been gathered, the filing officer shall file the petition in his or her office without prejudice to the filing of a new petition for the same purpose.

(Neb. RS 32-1305)

(F) (1) If the recall petition is found to be sufficient, the filing officer shall notify the official whose removal is sought and the City Council that sufficient signatures have been gathered. Notification of the official sought to be removed shall be by any method specified in Neb. RS 25-505.01 or, if notification cannot be made with reasonable diligence by any of the methods specified in Neb. RS 25-505.01, by leaving such notice at the official's usual place of residence and mailing a copy by first-class mail to the official's last known address.

(2) The City Council shall, within 21 days after receipt of the notification from the filing officer pursuant to division (F)(1) above, order an election. The date of the election shall be the first available date that complies with Neb. RS 32-405 and that can be certified to the Election Commissioner or County Clerk at least 50 days prior to the election, except that if any other election is to be held in the city within 90 days after such notification, the City Council shall provide for the holding of the recall election on the same day.

(3) All resignations shall be tendered as provided in Neb. RS 32-562. If the official whose removal is sought resigns before the recall election is held, the City Council may cancel the recall election if the City Council notifies the Election Commissioner or County Clerk of the cancellation on or before the fourth Thursday prior to the election; otherwise, the recall election shall be held as scheduled.

(4) If a filing officer is subject to a recall election, the Secretary of State shall conduct the recall election.

(Neb. RS 32-1306)

(G) The form of the official ballot at a recall election held pursuant to division (F) above shall conform to the requirements of Neb. RS 32-1307.

(H) (1) If a majority of the votes cast at a recall election are against the removal of the official named on the ballot or the election results in a tie, the official shall continue in office for the remainder of his or her term but may be subject to further recall attempts as provided in division (I) below.

(2) If a majority of the votes cast at a recall election are for the removal of the official named on the ballot, he or she shall, regardless of any technical defects in the recall petition, be deemed removed from office unless a recount is ordered. If the official is deemed removed, the removal shall result in a vacancy in the office, which shall be filled as otherwise provided in this section and Neb. RS 32-567 through 32-570, 32-574, and 32-606.01.

(3) If the election results show a margin of votes equal to 1% or less between the removal or retention of the official in question, the Secretary of State, Election Commissioner, or County Clerk shall order a recount of the votes cast unless the official named on the ballot files a written statement with the filing officer that he or she does not want a recount.

(4) If there are vacancies in the offices of one-half or more of the members of the City Council or any other governing body at one time due to the recall of such members, a special election to fill such vacancies shall be conducted as expeditiously as possible by the Secretary of State, Election Commissioner, or County Clerk. Candidates for the special election shall file a candidate filing form pursuant to § 34.07(C).

(5) No official who is removed at a recall election or who resigns after the initiation of the recall process shall be appointed to fill the vacancy resulting from his or her removal or the removal of any other member of the same governing body during the remainder of his or her term of office. (Neb. RS 32-1308)

(I) No recall petition filing form shall be filed against an elected official within 12 months after a recall election has failed to remove him or her from office or within six months after the beginning of his or her term of office or within six months prior to the incumbent filing deadline for the office. (Neb. RS 32-1309)

§ 34.11 EXIT POLLS; POLL WATCHERS.

(A) No person shall conduct an exit poll, a public opinion poll, or any other interview with voters on election day seeking to determine voter preference within 20 feet of the entrance of any polling place or, if inside the polling place or building, within 100 feet of any voting booth.

(B) (1) No poll watcher shall interfere with any voter in the preparation or casting of such voter's ballot or prevent any election worker from performing the worker's duties.

(2) A poll watcher shall not provide assistance to a voter as described in Neb. RS 32-918 unless selected by the voter to provide assistance as provided in Neb. RS 32-918.

(3) A poll watcher shall not do any electioneering or disseminate any information or materials advertising or advocating for or against any ballot measure while engaged in observing at a polling place.

(4) A poll watcher shall maintain a distance of at least eight feet from the sign-in table, the sign-in register, the polling booths, the ballot box, and any ballots which have not been cast, except that if the polling place is not large enough for a distance of eight feet, the judge of election shall post a notice of the minimum distance the poll watcher must maintain from the sign-in table, the sign-in register, the polling booths, the ballot box, and any ballots which have not been cast. The posted notice shall be clearly visible to the voters and shall be posted prior to the opening of the polls on election day. The minimum distance shall not be determined to exclude a poll watcher from being in the polling place. (Neb. RS 32-1525) Penalty, see § 10.99

CHAPTER 35: FINANCE AND REVENUE

Section

General Provisions

- 35.01 Definitions
- 35.02 Annual audit; financial statements
- 35.03 Contracts and purchases; bidding and other requirements
- 35.04 Orders or warrants for money; contracts; expenditures; requirements
- 35.05 Claims and accounts payable
- 35.06 Collection of special assessments; procedure
- 35.07 Special assessment fund
- 35.08 Sinking funds; gifts of money or property
- 35.09 Deposit of funds
- 35.10 Certificates of deposit; time deposits; conditions
- 35.11 Investment and use of surplus funds
- 35.12 Bond issues
- 35.13 Debt collection; authority to contract with collection agency
- 35.14 Credit cards; authority to accept

Annual Budget

- 35.25 Fiscal year
- 35.26 Budget procedures
- 35.27 Expenditures prior to adoption of budget
- 35.28 Proposed budget statement; contents; availability; correction
- 35.29 Proposed budget statement; hearing; adoption; certification of tax amount
- 35.30 Adopted budget statement; filing; certification of tax amount
- 35.31 Appropriation bill
- 35.32 General Fund
- 35.33 Transfer of funds
- 35.34 Budget revision
- 35.35 Proprietary functions; fiscal year; budget statements; filing; hearing; adoption; reconciliation

Tax Levies

- 35.50 Property tax levy for general revenue purposes
- 35.51 Levies for other taxes and special assessments
- 35.52 All-purpose levy; extraordinary levies; allocation; abandonment
- 35.53 Property tax levy; maximum; authority to exceed
- 35.54 Property tax levy; certification of amount; collection
- 35.55 Property tax request; procedure for setting
- 35.56 Property tax request; increase by more than allowable growth percentage; procedure for setting
- 35.57 Motor vehicle fee

GENERAL PROVISIONS**§ 35.01 DEFINITIONS.**

For the purpose of this chapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

BIENNIAL BUDGET. A budget by the city that provides for a biennial period to determine and carry on the city's financial and taxing affairs.

BIENNIAL PERIOD. The two fiscal years comprising a biennium, commencing in odd-numbered or even-numbered years, used by the city in determining and carrying on its financial and taxing affairs.

PUBLIC FUNDS. All money, including non-tax money, used in the operation and functions of governing bodies. If the city has a lottery established under the State County and City Lottery Act, Neb. RS 9-601 et seq., only those net proceeds which are actually received by the city from a licensed lottery operator shall be considered **PUBLIC FUNDS**, and **PUBLIC FUNDS** shall not include amounts awarded as prizes.

(Neb. RS 13-503)

§ 35.02 ANNUAL AUDIT; FINANCIAL STATEMENTS.

(A) (1) For the purpose of this division (A), the following definitions shall apply unless the context clearly indicates or requires a different meaning.

ACCOUNTANT. A duly licensed public accountant or certified public accountant who otherwise is not an employee of or connected in any way with the city.

ANNUAL AUDIT REPORT. The written report of the accountant and all appended statements and schedules relating thereto presenting or recording the findings of an examination or audit of the financial transactions, affairs, or financial condition of the city and its proprietary functions for the fiscal year immediately prior to the making of the **ANNUAL REPORT**.

FISCAL YEAR. The fiscal year for the city, or the fiscal year which is established in Neb. RS 18-2804 for a proprietary function if different than the city fiscal year.
(Neb. RS 19-2902)

(2) (a) The City Council shall cause an audit of the city's accounts to be made by a recognized independent and qualified accountant as expeditiously as possible following the close of the fiscal year and to cover all financial transactions and affairs of the city for that preceding fiscal year. The audit shall be made on a cash or accrual method at the discretion of the City Council. The audit shall be completed and the annual audit report made by the accountant shall be submitted within six months after the close of the fiscal year in any event, unless an extension of time is granted by a written resolution adopted by the City Council.

(b) If the city owns or operates any type of public utility or other enterprise which substantially generates its own revenue, that phase of the affairs of the city shall be audited separately from other functions of the city, and the result shall appear separately in the annual audit report made by the accountant to the city and such audit shall be on an accrual basis and shall contain statements and materials which conform to generally accepted accounting principles. For the utilities operated through the Board of Public Works, the City Council may provide for an entirely separate audit, on an accrual basis, of such operations and report and by a different accountant than the one making the general audit.
(Neb. RS 19-2903)

(3) The annual audit report shall set forth, insofar as possible, the financial position and results of financial operations for each fund or group of accounts of the city. When the accrual method is selected for the annual audit report, the report shall be in accordance with generally accepted accounting principles. The annual audit report shall also include the professional opinion of the accountant with respect to the financial statements, or, if an opinion cannot be expressed, a declaration that the accountant is unable to express such an opinion with an explanation of the reasons why he or she cannot do so.
(Neb. RS 19-2904)

(4) At least three copies of such annual audit report shall be properly signed and attested by the accountant; two copies shall be filed with the City Clerk, and one copy shall be filed with the Auditor

of Public Accounts. The annual audit report filed, together with any accompanying comment or explanation, shall become a part of the public records of the City Clerk and shall at all times thereafter be open and subject to public inspection.

(Neb. RS 19-2905)

(B) The City Council shall provide and file with the City Clerk not later than August 1 of each year financial statements showing the city's actual and budgeted figures for the most recently completed fiscal year.

(Neb. RS 13-606)

Statutory reference:

Other provisions on audits, Neb. RS 19-2906 through 19-2909

§ 35.03 CONTRACTS AND PURCHASES; BIDDING AND OTHER REQUIREMENTS.

(A) Except as provided in Neb. RS 18-412.01 for a contract with a public power district to operate, renew, replace, or add to the electric distribution, transmission, or generation system of the city, no contract for enlargement or general improvements, such as water extensions, sewers, public heating systems, bridges, work on streets, or any other work or improvement, when the cost of the enlargement or improvement is assessed to the property, costing over \$30,000 shall be made unless it is first approved by the City Council.

(B) Except as provided in Neb. RS 18-412.01, before the City Council makes any contract in excess of \$30,000 for enlargements or general improvements, such as water extensions, sewers, public heating systems, bridges, work on streets, or any other work or improvement when the cost of the enlargement or improvement is assessed to the property, an estimate of the cost shall be made by the City Engineer and submitted to the City Council. In advertising for bids as provided in divisions (C) and (E) below, the City Council may publish the amount of the estimate.

(C) Advertisements for bids shall be required for any contract costing over \$30,000 entered into:

(1) For enlargements or general improvements, such as water extensions, sewers, public heating systems, bridges, work on streets, or any other work or improvement when the cost of the enlargement or improvement is assessed to the property; or

(2) For the purchase of equipment used in the construction of the enlargements or general improvements.

(D) A city electric utility may enter into a contract for the enlargement or improvement of the electric system or for the purchase of equipment used for the enlargement or improvement without advertising for bids if the price is:

(1) Thirty thousand dollars or less;

(2) Sixty thousand dollars or less and the city electric utility has gross annual revenue from retail sales in excess of \$1,000,000;

(3) Ninety thousand dollars or less and the city electric utility has gross annual revenue from retail sales in excess of \$5,000,000; or

(4) One hundred and twenty thousand dollars or less and the city electric utility has gross annual revenue from retail sales in excess of \$10,000,000.

(E) The advertisement provided for in division (C) above shall be published at least seven days prior to the bid closing in a legal newspaper in or of general circulation in the city. In case of a public emergency resulting from infectious or contagious diseases, destructive windstorms, floods, snow, war, or an exigency or pressing necessity or unforeseen need calling for immediate action or remedy to prevent a serious loss of or serious injury or damage to life, health, or property, estimates of costs and advertising for bids may be waived in the emergency ordinance authorized by Neb. RS 17-613 when adopted by a three-fourths vote of the City Council and entered of record.

(F) If, after advertising for bids as provided in this section, the City Council receives fewer than two bids on a contract or if the bids received by the City Council contain a price which exceeds the estimated cost, the City Council may negotiate a contract in an attempt to complete the proposed enlargements or general improvements at a cost commensurate with the estimate given.

(G) If the materials are of such a nature that, in the opinion of the manufacturer and with the concurrence of the City Council or Board of Public Works, no cost can be estimated until the materials have been manufactured or assembled to the specific qualifications of the city, the City Council or Board of Public Works may authorize the manufacture and assemblage of those materials and may thereafter approve the estimated cost expenditure when it is provided by the manufacturer.
(Neb. RS 17-568.01)

(H) Any city bidding procedure may be waived by the City Council or Board of Public Works:

(1) When materials or equipment are purchased at the same price and from the same seller as materials or equipment which have formerly been obtained pursuant to the state bidding procedure in the State Procurement Act, Neb. RS 81-145 through 81-162;

(2) When the contract is negotiated directly with a sheltered workshop pursuant to Neb. RS 48-1503; or

(3) When required to comply with any federal grant, loan, or program.
(Neb. RS 17-568.02)

(I) (1) Notwithstanding any other provisions of law or a home rule charter, a city which has established, by an interlocal agreement with any county, a joint purchasing division or agency may purchase personal property without competitive bidding if the price for the property has been established by the federal General Services Administration or the materiel division of the Department of Administrative Services.

(2) For the purpose of this division (I), the following definitions shall apply unless the context clearly indicates or requires a different meaning.

PERSONAL PROPERTY. Includes, but is not limited to, supplies, materials, and equipment used by or furnished to any officer, office, department, institution, board, or other agency.

PURCHASING or PURCHASE. The obtaining of personal property by sale, lease, or other contractual means.

(Neb. RS 18-1756)

Statutory reference:

Requirements for public lettings, see Neb. RS 73-101 et seq.

§ 35.04 ORDERS OR WARRANTS FOR MONEY; CONTRACTS; EXPENDITURES; REQUIREMENTS.

(A) The Mayor and City Council shall have no power to appropriate, issue, or draw any order or warrant on the City Treasurer for money unless the same has been appropriated or ordered by ordinance, or the claim for the payment of which such order or warrant is issued has been allowed according to the provisions of § 35.05, and funds for the class or object out of which such claim is payable have been included in the adopted budget statement or transferred according to law.

(Neb. RS 17-708)

(B) No contract shall be hereafter made by the City Council, or any committee or member, and no expense shall be incurred by any of the officers or departments of the city, whether the object of the expenditures shall have been ordered by the City Council or not, unless an appropriation shall have been previously made concerning such expense, except as otherwise expressly provided in division (A) above.

(Neb. RS 17-709)

(C) All warrants drawn upon the City Treasurer must be signed by the Mayor and countersigned by the City Clerk, stating the particular fund to which the same is chargeable, the person to whom payable, and for what particular object. No money shall be otherwise paid than upon such warrants so drawn. Each warrant shall specify the amount included in the adopted budget statement for such fund upon which it is drawn and the amount already expended of such fund.

(Neb. RS 17-711)

§ 35.05 CLAIMS AND ACCOUNTS PAYABLE.

(A) (1) All liquidated and unliquidated claims and accounts payable against the city shall:

(a) Be presented in writing;

(b) State the name and address of the claimant and the amount of the claim; and

(c) Fully and accurately identify the items or services for which payment is claimed or the time, place, nature, and circumstances giving rise to the claim.

(2) As a condition precedent to maintaining an action for a claim, other than a tort claim as defined in Neb. RS 13-903, the claimant shall file such claim within 90 days of the accrual of the claim in the office of the City Clerk.

(3) The City Clerk shall notify the claimant or his or her agent or attorney by letter mailed to the claimant's address within five days if the claim is disallowed by the City Council.

(4) No costs shall be recovered against the city in any action brought against it for any claim, or for any claim allowed in part, which has not been presented to the City Council to be audited unless the recovery is for a greater sum than the amount allowed with the interest due.
(Neb. RS 17-714)

(B) Upon the allowance of claims by the City Council, the order for their payment shall specify the particular fund or appropriation out of which they are payable as specified in the adopted budget statement, and no order or warrant shall be drawn in excess of 85% of the current levy for the purpose for which it is drawn, unless there is sufficient money in the treasury at the credit of the proper fund for its payment; provided that if there exists, at the time such warrant is drawn, obligated funds from the federal government or the state, or both from the federal government and the state, for the general purpose or purposes of such warrant, then such warrant may be drawn in excess of 85% of the current levy for the purpose for which it is drawn to the additional extent of 100% of such obligated federal or state funds. No claim shall be audited or allowed unless an order or warrant for the payment thereof may legally be drawn.
(Neb. RS 17-715)

§ 35.06 COLLECTION OF SPECIAL ASSESSMENTS; PROCEDURE.

(A) The city shall have authority to collect the special assessments which it levies and to perform all other necessary functions related thereto, including foreclosure.

(B) The City Council of any city collecting its own special assessments shall direct that notice that special assessments are due shall be mailed or otherwise delivered to the last known address of the person against whom those special assessments are assessed or to the lending institution or other party responsible for paying those special assessments. Failure to receive the notice shall not relieve the taxpayer from any liability to pay the special assessments and any interest or penalties accrued thereon.

(C) A city collecting its own assessments shall:

(1) File notice of the assessments and the amount of assessment being levied for each lot or tract of land to the Register of Deeds; and

(2) File a release of assessment upon final payment of each assessment with the Register of Deeds.

(Neb. RS 18-1216)

Statutory reference:

Refunding erroneously paid special assessments, see Neb. RS 17-703

§ 35.07 SPECIAL ASSESSMENT FUND.

All money received on special assessments shall be held by the City Treasurer as a special fund, to be applied to the payment of the improvement for which the assessment was made, and this money shall be used for no other purpose whatever unless to reimburse the city for money expended for any such improvement.

(Neb. RS 17-710)

§ 35.08 SINKING FUNDS; GIFTS OF MONEY OR PROPERTY.

(A) The city is hereby empowered to receive money or property by donation, bequest, gift, devise, or otherwise for the benefit of any one or more of the public purposes for which sinking funds are established by this section, as stipulated by the donor. Title to any money or property so donated shall vest in the City Council, or in its successors in office, who shall become the owners thereof in trust to the uses of the sinking fund or funds. In the event of a donation of real estate, the City Council may manage such real estate as in the case of real estate donated to the city for city library purposes under the provisions of Neb. RS 51-215 and 51-216.

(Neb. RS 19-1301)

(B) The City Council, subject to all the limitations set forth in this section, shall have the power to levy a tax of not to exceed \$0.105 on each \$100 in any one year upon the taxable value of all the taxable property within the city for a term of not to exceed ten years, in addition to the amount of tax which may

be annually levied for the purposes of the adopted budget statement of the city, for the purpose of establishing a sinking fund for the construction, purchase, improvement, extension, original equipment, or repair, not including maintenance, of any one or more of the following public improvements, including acquisition of any land incident to the making thereof: city libraries; city auditoriums or community houses for social or recreational purposes; city halls; city public libraries, auditoriums, or community houses in a single building; city swimming pools; city jails; city fire stations, together with firefighting equipment or apparatus; city parks; city cemeteries; city medical buildings, together with furnishings and equipment; or city hospitals. The city shall not be authorized to levy the tax or to establish the sinking fund as provided in this division (B) if, having bonded indebtedness, such city has been in default in the payment of interest thereon or principal thereof for a period of ten years prior to the date of the passage of the resolution providing for the submission of the proposition for establishment of the sinking fund as required in division (C) below.

(Neb. RS 19-1302)

(C) Before any sinking fund or funds are established or before any annual tax is levied for any such planned city improvements mentioned in division (B) above by the city, the City Council shall declare its purpose by resolution to submit to the qualified electors of the city at the next general city election the proposition to provide the city with the specific city improvement planned under this section. The resolution of submission shall, among other things, set forth a clear description of the improvement planned, the estimated cost according to the prevailing costs, the amount of annual levy over a definite period of years, not exceeding ten years, required to provide such cost, and the specific name or designation for the sinking fund sought to be established to carry out the planned improvement, together with a statement of the proposition for placement upon the ballot at the election. Notice of the submission of the proposition, together with a copy of the official ballot containing the proposition, shall be published in its entirety three successive weeks before the day of the election in a legal newspaper in or of general circulation in the city or, if no legal newspaper is in or of general circulation in the city, in a legal newspaper in or of general circulation in the county in which the city is located. No such sinking fund shall be established unless the same has been authorized by a majority or more of the legal votes of the city cast for or against the proposition. If less than a majority of the legal votes favor establishment of the sinking fund, the planned improvement shall not be made, no annual tax shall be levied therefor, and no sinking fund or sinking funds shall be established in connection therewith, but such resolution of submission shall immediately be repealed. If the proposition shall carry at such election in the manner prescribed in this division (C), the City Council and its successors in office shall proceed to do all things authorized under such resolution of submission but never inconsistent with this section. The election provided for under this section shall be conducted as provided under the Election Act, Neb. RS 32-101 et seq.

(Neb. RS 19-1303)

(D) All funds received by the City Treasurer, by donation or by tax levy, as hereinbefore provided shall, as they accumulate, be immediately invested by the Treasurer, with the written approval of the City Council, in the manner provided in § 35.11. Whenever investments of such sinking fund or funds

are made, as aforesaid, the nature and character of the same shall be reported to the City Council, and the investment report shall be made a matter of record by the City Clerk in the proceedings of the City Council. The sinking fund, or sinking funds, accumulated under the provisions of this section shall constitute a special fund, or funds, for the purpose or purposes for which the same was authorized and shall not be used for any other purpose unless authorized by 60% of the qualified electors of the city voting at a general election favoring such change in the use of the sinking fund or sinking funds. The question of the change in the use of the sinking fund or sinking funds, when it fails to carry, shall not be resubmitted in substance for a period of one year from and after the date of such election.

(Neb. RS 19-1304)

Statutory reference:

Additional levy limitations, see Neb. RS 17-702

Investment in warrants, see Neb. RS 77-2337

§ 35.09 DEPOSIT OF FUNDS.

(A) (1) The City Treasurer shall deposit, and at all times keep on deposit, for safekeeping in banks, capital stock financial institutions, or qualifying mutual financial institutions of approved and responsible standing, all money collected, received, or held by him or her as City Treasurer. These deposits shall be subject to all regulations imposed by law or adopted by the City Council for the receiving and holding thereof. The fact that a stockholder, director, or other officer of the bank, capital stock financial institution, or qualifying mutual financial institution is also serving as Mayor, a member of the City Council, as a member of the Board of Public Works, or as any other officer of the city shall not disqualify the bank, capital stock financial institution, or qualifying mutual financial institution from acting as a depository for the city funds.

(2) The City Council shall require from all banks, capital stock financial institutions, or qualifying mutual financial institutions a bond in such penal sum as may be the maximum amount on deposit at any time, less the amount insured or guaranteed by the Federal Deposit Insurance Corporation or, in lieu thereof, security given as provided in the Public Funds Deposit Security Act, Neb. RS 77-2386 et seq., to secure the payment of all such deposits and accretions. The City Council shall approve this bond or giving of security. The City Treasurer shall not be liable for any loss of any money sustained by reason of the failure of any such depository so designated and approved.

(Neb. RS 17-607)

(B) The insurance afforded to depositors in banks, capital stock financial institutions, or qualifying mutual financial institutions through the Federal Deposit Insurance Corporation shall be deemed and construed to be a surety bond or bonds to the extent that the deposits are insured or guaranteed by that corporation, and for deposits so insured or guaranteed, no other surety bond or bonds or other security shall be required.

(Neb. RS 77-2362)

(C) (1) Neb. RS 77-2366 shall apply to deposits in capital stock financial institutions.

(2) Neb. RS 77-2365.01 shall apply to deposits in qualifying mutual financial institutions.
(Neb. RS 17-607 and 77-2362)

Statutory reference:

Other provisions on deposits of public funds, see Neb. RS 77-2363 and 77-2364

§ 35.10 CERTIFICATES OF DEPOSIT; TIME DEPOSITS; CONDITIONS.

The City Treasurer may, upon resolution of the Mayor and City Council authorizing the same, purchase certificates of deposit from and make time deposits in any bank, capital stock financial institution, or qualifying mutual financial institution in the state to the extent that those certificates of deposit or time deposits are insured or guaranteed by the Federal Deposit Insurance Corporation. Deposits may be made in excess of the amounts so secured by the corporation, and the amount of the excess deposit shall be secured by a bond or by security given in the same manner as is provided for cities of the first class in Neb. RS 16-714 through 16-716 as of the time the deposit is made. Neb. RS 77-2366 shall apply to deposits in capital stock financial institutions. Neb. RS 77-2365.01 shall apply to deposits in qualifying mutual financial institutions.
(Neb. RS 17-720)

§ 35.11 INVESTMENT AND USE OF SURPLUS FUNDS.

(A) When the City Treasurer holds funds of the city in excess of the amount required for maintenance or set aside for betterments and improvements, the Mayor and City Council may, by resolution, direct and authorize the Treasurer to invest the surplus funds in the outstanding bonds or registered warrants of the city, bonds and debentures issued either singly or collectively by any of the 12 federal land banks, the 12 intermediate credit banks, or the 13 banks for cooperatives under the supervision of the Farm Credit Administration, or in interest-bearing bonds or the obligations of the United States. The interest on such bonds or warrants shall be credited to the fund out of which the bonds or warrants were purchased.
(Neb. RS 17-608)

(B) All income received by the city from public utilities and from the payment and collection of water taxes, rents, rates or assessments shall be applied to the payment of running expenses, interest on bonds or money borrowed and the erection and construction of public utilities; should there be any surplus, it shall be annually created into a sinking fund for the payment of public utility bonds or for improvements of the works, or into the General Fund as the Council may direct. The surplus remaining, if any, may, if the Council so directs, be invested in interest-bearing bonds or obligations of the United States.
(Neb. RS 17-540)

(C) The Mayor and City Council may, by resolution, direct and authorize the Treasurer to dispose of the surplus electric light, water, or gas funds, or the funds arising from the sale of electric light, water, or natural gas distribution properties, by the payment of outstanding electric light, water, or gas distribution bonds or water warrants then due. The excess, if any, after such payments may be transferred to the General Fund of the city.

(Neb. RS 17-609)

(D) Any surplus funds arising out of the operation of any system of waterworks, power plant, ice plant, gas plant, sewerage, heating or lighting plant, or distribution system by the Board of Public Works, or by the City Council where any of such utilities are not being operated by such a Board, may be invested, if not invested pursuant to the provisions of any other law upon the subject, in like manner and subject to the same conditions as the investment of similar funds of cities of the first class, as provided in Neb. RS 16-691.01.

(Neb. RS 17-803)

(E) (1) Whenever the city has accumulated a surplus of any fund in excess of its current needs or has accumulated a sinking fund for the payment of its bonds and the money in such sinking fund exceeds the amount necessary to pay the principal and interest of any such bonds which become due during the current year, the City Council may invest any such surplus in excess of current needs or such excess in its sinking fund in certificates of deposit, in time deposits, and in any securities in which the State Investment Officer is authorized to invest pursuant to the State Capital Expansion Act, Neb. RS 17-1269 et seq., and the State Funds Investment Act, Neb. RS 17-1237 et seq., and as provided in the authorized investment guidelines of the State Investment Council in effect on the date the investment is made. The State Investment Officer shall, upon request, furnish a copy of current authorized investment guidelines of the State Investment Council.

(2) Nothing in division (E)(1) above shall be construed to authorize investments in venture capital or to expand the investment authority of a local government investment pool under the Public Entities Pooled Investment Act, Neb. RS 77-23,109 et seq.

(Neb. RS 77-2341)

§ 35.12 BOND ISSUES.

The City Council may, after meeting all the requirements of state law, issue bonds, fund bonds, and retire bonds for such purposes as may be permitted by state law. The City Council shall have the authority to levy special assessments for the payment of interest and principal on these bonds and may spread the payments up to the maximum number of years permitted by state law.

Statutory reference:

Bonds in general, see Neb. RS 18-1801 through 18-1805

Funding and refunding bonds, see Neb. RS 10-606 through 10-612

General provisions, see Neb. RS 10-101 through 10-143

§ 35.13 DEBT COLLECTION; AUTHORITY TO CONTRACT WITH COLLECTION AGENCY.

(A) The city may contract to retain a collection agency licensed pursuant to the Collection Agency Act, Neb. RS 45-601 et seq., within or without this state, for the purpose of collecting public debts owed by any person to the city.

(B) No debt owed pursuant to division (A) above may be assigned to a collection agency unless:

(1) There has been an attempt to advise the debtor by first-class mail, postage prepaid, at the last known address of the debtor:

(a) Of the existence of the debt; and

(b) That the debt may be assigned to a collection agency for collection if debt is not paid.

(2) At least 30 days have elapsed from the time the notice was sent.

(C) A collection agency which is assigned a debt under this section shall have only those remedies and powers which would be available to it as an assignee of a private creditor.

(D) For the purpose of this section, *DEBT* shall include all delinquent fees or payments except delinquent property taxes on real estate. In the case of debt arising as a result of an order or judgment of a court in a criminal or traffic matter, a collection fee may be added to the debt. The collection fee shall be \$25 or 4.5% of the debt, whichever is greater. The collection fee shall be paid by the person who owes the debt directly to the person or agency providing the collection service.

(Neb. RS 45-623)

§ 35.14 CREDIT CARDS; AUTHORITY TO ACCEPT.

(A) (1) If authorized by the City Council, any city official may accept credit cards, charge cards, or debit cards, whether presented in person or electronically, or electronic funds transfers as a method of cash payment of any tax, levy, excise, duty, custom, toll, interest, penalty, fine, license, fee, or assessment of whatever kind or nature, whether general or special, as provided by Neb. RS 77-1702.

(2) A county treasurer, county official, or political subdivision official shall not accept a central bank digital currency as a method of cash payment of any tax, levy, excise, duty, custom, toll, interest, penalty, fine, license, fee, or assessment of whatever kind or nature.

(B) The total amount of the taxes, levies, excises, duties, customs, tolls, interest, penalties, fines, licenses, fees, or assessments of whatever kind or nature, whether general or special, paid for by credit card, charge card, debit card, or electronic funds transfer shall be collected by the city official.

(C) With respect to a facility which it operates in a proprietary capacity, the City Council may choose to accept credit cards, charge cards, or debit cards, whether presented in person or electronically, or electronic funds transfers as a means of cash payment and may adjust the price for services to reflect the handling and payment costs.

(D) The city official shall obtain, for each transaction, authorization for use of any credit card, charge card, or debit card used pursuant to this section from the financial institution, vending service company, credit card or charge card company, or third-party merchant bank providing that service.

(E) (1) The types of credit cards, charge cards, or debit cards accepted and the payment services provided shall be determined by the State Treasurer and the Director of Administrative Services, with the advice of a committee convened by the State Treasurer and the Director. The Committee shall consist of the State Treasurer, the Tax Commissioner, the Director, and representatives from counties, cities, and other political subdivisions as may be appropriate.

(2) The Committee shall develop recommendations for the contracting of such services. The State Treasurer and the Director shall contract with one or more credit card, charge card, or debit card companies or third-party merchant banks for services on behalf of the state and those counties, cities, and political subdivisions that choose to participate in the state contract for such services. The State Treasurer and the Director shall consider, for the purpose of this section, any negotiated discount, processing, or transaction fee imposed by a credit card, charge card, or debit card company or third-party merchant bank as an administrative expense.

(3) If the City Council chooses not to participate in the state contract, it may choose the types of credit cards, charge cards, and debit cards and may negotiate and contract independently or collectively as a governmental entity with one or more financial institutions, vending service companies, credit card, charge card, or debit card companies, or third-party merchant banks for the provision of these services.

(F) Subject to the direction of the City Council, a city official authorizing the acceptance of credit card or charge card payments shall be authorized but not required to impose a surcharge or convenience fee upon the person making a payment by credit card or charge card so as to wholly or partially offset the amount of any discount or administrative fees charged to the city, but the surcharge or convenience fee shall not exceed the surcharge or convenience fee imposed by the credit card or charge card companies or third-party merchant banks which have contracted under division (E) above. The surcharge or convenience fee shall be applied only when allowed by the operating rules and regulations of the credit card or charge card involved or when authorized in writing by the credit card or charge card company involved. When a person elects to make a payment to the city by credit card or charge card and such a surcharge or convenience fee is imposed, the payment of the surcharge or convenience fee shall be deemed voluntary by that person and shall be in no case refundable. If a payment is made electronically by credit card, charge card, debit card, or electronic funds transfer as part of a system for

providing or retrieving information electronically, the city official shall be authorized but not required to impose an additional surcharge or convenience fee upon the person making a payment.

(G) For the purpose of this section, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

CENTRAL BANK DIGITAL CURRENCY. A digital medium of exchange, token, or monetary unit of account issued by the United States Federal Reserve System or any analogous federal agency that is made directly available to the consumer by such federal entities. ***CENTRAL BANK DIGITAL CURRENCY*** includes a digital medium of exchange, token, or monetary unit of account so issued that is processed or validated directly by such federal entities.

ELECTRONIC FUNDS TRANSFER. The movement of funds by nonpaper means, usually through a payment system, including, but not limited to, an automated clearinghouse or the Federal Reserve's Fedwire System.

(Neb. RS 13-609)

ANNUAL BUDGET

§ 35.25 FISCAL YEAR.

The fiscal year of the city and any public utility of the city commences on October 1 and extends through the following September 30, except as provided in the Municipal Proprietary Function Act, Neb. RS 18-2801 et seq.

(Neb. RS 17-701)

§ 35.26 BUDGET PROCEDURES.

The budget instruction manual prepared by the Auditor of Public Accounts is incorporated by reference for the purpose of proper budget preparation.

§ 35.27 EXPENDITURES PRIOR TO ADOPTION OF BUDGET.

(A) On and after the first day of its fiscal year in 1993 and of each succeeding year or on or after the first day of its biennial period, and until the adoption of the budget by the City Council in September, the City Council may expend any balance of cash on hand for the current expenses of the city. Except

as provided in division (B) below, these expenditures shall not exceed an amount equivalent to the total amount expended under the last budget in the equivalent period of the prior budget year or biennial period. These expenditures shall be charged against the appropriations for each individual fund or purpose as provided in the budget when adopted.

(Neb. RS 13-509.01)

(B) The restriction on expenditures in division (A) above may be exceeded upon the express finding of the City Council that expenditures beyond the amount authorized are necessary to enable the city to meet its statutory duties and responsibilities. The finding and approval of the expenditures in excess of the statutory authorization shall be adopted by the City Council in open public session. Expenditures authorized by this section shall be charged against appropriations for each individual fund or purpose as provided in the budget when adopted, and nothing in this section shall be construed to authorize expenditures by the city in excess of that authorized by any other statutory provision.

(Neb. RS 13-509.02)

§ 35.28 PROPOSED BUDGET STATEMENT; CONTENTS; AVAILABILITY; CORRECTION.

(A) (1) The City Council shall annually or biennially prepare a proposed budget statement on forms prescribed and furnished by the Auditor of Public Accounts. The proposed budget statement shall be made available to the public prior to publication of the notice of the hearing on the proposed budget statement pursuant to § 35.29.

(2) A proposed budget statement shall contain the following information, except as provided by state law:

(a) For the immediately preceding fiscal year or biennial period, the revenue from all sources, including motor vehicle taxes, other than revenue received from personal and real property taxation, allocated to the funds and separately stated as to each such source: the unencumbered cash balance at the beginning and end of the year or biennial period; the amount received by taxation of personal and real property; and the amount of actual expenditures;

(b) For the current fiscal year or biennial period, actual and estimated revenue from all sources, including motor vehicle taxes, allocated to the funds and separately stated as to each such source: the actual unencumbered cash balance available at the beginning of the year or biennial period; the amount received from personal and real property taxation; and the amount of actual and estimated expenditures, whichever is applicable. This statement shall contain the cash reserve for each fiscal year or biennial period and shall note whether or not the reserve is encumbered. The cash reserve projections shall be based upon the actual experience of prior years or biennial periods. The cash reserve shall not exceed 50% of the total budget adopted exclusive of capital outlay items;

(c) For the immediately ensuing fiscal year or biennial period, an estimate of revenue from all sources, including motor vehicle taxes, other than revenue to be received from the taxation of personal and real property, separately stated as to each such source: the actual or estimated unencumbered cash balances, whichever is applicable, to be available at the beginning of the year or biennial period; the amounts proposed to be expended during the year or biennial period; and the amount of cash reserve, based on actual experience of prior years or biennial period, which cash reserve shall not exceed 50% of the total budget adopted exclusive of capital outlay items;

(d) A statement setting out separately the amount sought to be raised from the levy of a tax on the taxable value of real property:

1. For the purpose of paying the principal or interest on bonds issued or authorized to be issued by the City Council or the legal voters of the political subdivision; and
2. For all other purposes.

(e) A uniform summary of the proposed budget statement, including each proprietary function fund included in a separate proprietary budget statement prepared pursuant to the Municipal Proprietary Function Act, Neb. RS 18-2801 et seq., and a grand total of all funds maintained by the City Council; and

(f) A list of the proprietary functions which are not included in the budget statement. These proprietary functions shall have a separate budget statement which is approved by the City Council as provided in the Municipal Proprietary Function Act, Neb. RS 18-2801 et seq.

(B) The actual or estimated unencumbered cash balance required to be included in the budget statement by this section shall include deposits and investments of the city as well as any funds held by the County Treasurer for the city and shall be accurately stated on the proposed budget statement.

(C) The city shall correct any material errors in the budget statement detected by the Auditor of Public Accounts or by other sources.
(Neb. RS 13-504)

(D) The estimated expenditures plus the required cash reserve for the ensuing fiscal year or biennial period, less all estimated and actual unencumbered balances at the beginning of the year or biennial period, and less the estimated income from all sources, including motor vehicle taxes, other than taxation of personal and real property, shall equal the amount to be received from taxes, and that amount shall be shown on the proposed budget statement pursuant to this section. The amount to be raised from taxation of personal and real property, as determined above, plus the estimated revenue from other

sources, including motor vehicle taxes, and the unencumbered balances shall equal the estimated expenditures, plus the necessary required cash reserve, for the ensuing year or biennial period. (Neb. RS 13-505)

§ 35.29 PROPOSED BUDGET STATEMENT; HEARING; ADOPTION; CERTIFICATION OF TAX AMOUNT.

(A) (1) The City Council shall each year or biennial period conduct a public hearing on its proposed budget statement. Such hearing shall be held separately from any regularly scheduled meeting of the governing body and shall not be limited by time.

(2) Notice of the place and time of the hearing, together with a summary of the proposed budget statement, shall be published four calendar days prior to the date set for hearing in a newspaper of general circulation within the city's jurisdiction. For the purposes of such notice, the four calendar days shall include the day of publication but not the day of the hearing. When the total operating budget, not including reserves, does not exceed \$10,000 per year or \$20,000 per biennial period, the proposed budget summary may be posted at the City Council's principal headquarters. At such hearing, the governing body shall make at least three copies of the proposed budget statement available to the public and shall make a presentation outlining key provisions of the proposed budget statement, including, but not limited to, a comparison with the prior year's budget. Any member of the public desiring to speak on the proposed budget statement shall be allowed to address the governing body at the hearing and shall be given a reasonable amount of time to do so.

(B) After the hearing, the proposed budget statement shall be adopted, or amended and adopted as amended, and a written record shall be kept of the hearing. The amount to be received from personal and real property taxation shall be certified to the levying board after the proposed budget statement is adopted or is amended and adopted as amended. The certification of the amount to be received from personal and real property taxation shall specify separately the amount to be applied to the payment of principal or interest on bonds issued or authorized to be issued by the City Council or the legal voters of the political subdivision and the amount to be received for all other purposes.

(C) If the adopted budget statement reflects a change from that shown in the published proposed budget statement, a summary of the changes shall be published within 20 calendar days after its adoption in the manner provided in this section, but without provision for hearing, setting forth the items changed and the reasons for the changes.

(D) Upon approval by the City Council, the budget shall be filed with the Auditor of Public Accounts. The Auditor may review the budget for errors in mathematics, improper accounting, and noncompliance with the State Budget Act, Neb. RS 13-501 et seq., or Neb. RS 13-518 through 13-522. If the Auditor detects such errors, he or she shall immediately notify the Council of such errors. The

Council shall correct any such error as provided in § 35.34. Warrants for the payment of expenditures provided in the budget adopted under this section shall be valid notwithstanding any errors or noncompliance for which the Auditor has notified the Council.

(Neb. RS 13-506)

(E) When a levy increase has been authorized by vote of the electors, the adopted budget statement shall indicate the amount of the levy increase.

(Neb. RS 13-507)

§ 35.30 ADOPTED BUDGET STATEMENT; FILING; CERTIFICATION OF TAX AMOUNT.

(A) (1) After publication and hearing on the proposed budget statement and within the time prescribed by law, the City Council shall file with and certify to the levying board or boards on or before September 30 of each year, or September 30 of the final year of a biennial period, and file with the Auditor of Public Accounts a copy of the adopted budget statement which complies with Neb. RS 13-518 through 13-522, if applicable, together with the amount of the tax required to fund the adopted budget, setting out separately:

(a) The amount to be levied for the payment of principal or interest on bonds issued or authorized to be issued by the City Council or the legal voters of the political subdivision; and

(b) The amount to be levied for all other purposes.

(2) Proof of publication shall be attached to the statements.

(B) If the prime rate published by the Federal Reserve Board is 10% or more at the time of the filing and certification required under this section, the City Council, in certifying the amount required, may make allowance for delinquent taxes not exceeding 5% of the amount required, plus the actual percentage of delinquent taxes for the preceding tax year or biennial period, and for the amount of estimated tax loss from any pending or anticipated litigation which involves taxation and in which tax collections have been or can be withheld or escrowed by court order. For the purpose of this section, **ANTICIPATED LITIGATION** shall be limited to the anticipation of an action being filed by a taxpayer who or which filed a similar action for the preceding year or biennial period which is still pending. Except for such allowances, the City Council shall not certify an amount of tax more than 1% greater or lesser than the amount determined under § 35.28.

(C) The City Council shall use the certified taxable values as provided by the County Assessor pursuant to Neb. RS 13-509 for the current year in setting or certifying the levy. The City Council may designate one of its members to perform any duty or responsibility required of the Council by this section.

(Neb. RS 13-508)

§ 35.31 APPROPRIATION BILL.

The City Council shall adopt a budget statement pursuant to the State Budget Act, Neb. RS 13-501 et seq., to be termed "The Annual Appropriation Bill," in which the Council may appropriate those sums of money as may be deemed necessary to defray all necessary expenses and liabilities of the city. (Neb. RS 17-706)

§ 35.32 GENERAL FUND.

If the city has not decided to follow the all-purpose levy method of financing for the fiscal year, all money not specifically appropriated in the annual appropriation bill shall be deposited in and known as the General Fund.

§ 35.33 TRANSFER OF FUNDS.

(A) Whenever during the current fiscal year it becomes apparent to the City Council that due to unforeseen emergencies, there is temporarily insufficient money in a particular fund to meet the requirements of the adopted budget of expenditures for that fund, the Council may by a majority vote, unless otherwise provided by state law, transfer money from other funds to such fund.

(B) No expenditure during any fiscal year shall be made in excess of the amounts indicated in the adopted budget statement, except as authorized in § 35.34 or by state law.

(C) Any officer or officers of the City Council who obligate funds contrary to the provisions of this section shall be guilty of an offense. (Neb. RS 13-510) Penalty, see § 10.99

§ 35.34 BUDGET REVISION.

(A) (1) Unless otherwise provided by law, the City Council may propose to revise the previously adopted budget statement and shall conduct a public hearing on that proposal whenever during the current fiscal year it becomes apparent to the City Council that:

(a) There are circumstances which could not reasonably have been anticipated at the time the budget for the current year was adopted;

(b) The budget adopted violated Neb. RS 13-518 through 13-522, such that the revenue of the current fiscal year for any fund thereof will be insufficient, additional expenses will be necessarily

incurred, or there is a need to reduce the budget requirements to comply with Neb. RS 13-518 through 13-522; or

(c) The City Council has been notified by the Auditor of Public Accounts of a mathematical or accounting error or noncompliance with the State Budget Act, Neb. RS 13-501 et seq.

(2) The public hearing requirement shall not apply to emergency expenditures pursuant to Neb. RS 81-829.51.

(B) (1) Notice of the time and place of the hearing shall be published at least four calendar days prior to the date set for hearing in a newspaper of general circulation within the Council's jurisdiction. For the purposes of such notice, the four calendar days shall include the day of publication but not the day of hearing.

(2) This published notice shall set forth:

(a) The time and place of the hearing;

(b) The amount in dollars of additional or reduced money required and for what purpose;

(c) A statement setting forth the nature of the unanticipated circumstances and, if the budget requirements are to be increased, the reasons why the previously adopted budget of expenditures cannot be reduced during the remainder of the current year so as to meet the need for additional money in that manner;

(d) A copy of the summary of the originally adopted budget previously published; and

(e) A copy of the summary of the proposed revised budget.

(C) At the hearing, any taxpayer may appeal or file a written statement protesting any application for additional money. A written record shall be kept of all such hearings.

(D) Upon conclusion of the public hearing on the proposed revised budget and approval of the proposed revised budget by the City Council, the Council shall file with the county clerk of the county or counties in which the City Council is located, and with the Auditor of Public Accounts, a copy of the revised budget as adopted. The City Council may then issue warrants in payment for expenditures authorized by the adopted revised budget. These warrants shall be referred to as registered warrants and shall be repaid during the next fiscal year from funds derived from taxes levied therefor.

(E) (1) Within 30 days after the adoption of the budget under § 35.29, the City Council may, or within 30 days after notification of an error by the Auditor of Public Accounts, the Council shall, correct an adopted budget which contains a clerical, mathematical, or accounting error which does not affect the

total amount budgeted by more than 1% or increase the amount required from property taxes. No public hearing shall be required for such a correction.

(2) After correction, the City Council shall file a copy of the corrected budget with the county clerk of the county or counties in which the City Council is located and with the Auditor of Public Accounts. The City Council may then issue warrants in payment for expenditures authorized by the budget.

(Neb. RS 13-511)

§ 35.35 PROPRIETARY FUNCTIONS; FISCAL YEAR; BUDGET STATEMENTS; FILING; HEARING; ADOPTION; RECONCILIATION.

(A) For the purpose of this section, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

PROPRIETARY FUNCTION. A water supply or distribution utility, a wastewater collection or treatment utility, an electric generation, transmission, or distribution utility, a gas supply, transmission, or distribution utility, an integrated solid waste management collection, disposal, or handling utility, or a hospital or a nursing home owned by the city.

(Neb. RS 18-2803)

SUBSIDIZATION. The costs of operation of a proprietary function are regularly financed by appropriations from the city's General Fund in excess of the amount paid by the city to the proprietary function for actual service or services received.

(Neb. RS 18-2804)

(B) The City Council may establish a separate fiscal year for each proprietary function, except that any proprietary function which is subsidized by appropriations from the city's General Fund shall have the same fiscal year as the city.

(C) (1) At least 30 days prior to the start of the fiscal year of each proprietary function, a proposed proprietary budget statement shall be prepared in writing and filed with the City Clerk containing the following information:

(a) For the immediately preceding fiscal year, the revenue from all sources, the unencumbered cash balance at the beginning and end of the year, the amount received by taxation, and the amount of actual expenditure;

(b) For the current fiscal year, actual and estimated revenue from all sources separately stated as to each such source, the actual unencumbered cash balance available at the beginning of the

year, the amount received from taxation, and the amount of actual and estimated expenditure, whichever is applicable;

(c) For the immediately ensuing fiscal year, an estimate of revenue from all sources separately stated as to each such source, the actual or estimated unencumbered cash balance, whichever is applicable, to be available at the beginning of the year, the amounts proposed to be expended during the fiscal year, and the amount of cash reserve based on actual experience of prior years; and

(d) A uniform summary of the proposed budget statement, which shall include a total of all funds maintained for the proprietary function.

(2) The statement shall contain the estimated cash reserve for each fiscal year and shall note whether or not the reserve is encumbered. The cash reserve projections shall be based upon the actual experience of prior years.

(3) Each proprietary budget statement shall be filed on forms prescribed and furnished by the Auditor of Public Accounts following consultation with representatives of such governing bodies as operate proprietary functions subject to the provisions of the Municipal Proprietary Function Act, Neb. RS 18-2801 et seq.
(Neb. RS 18-2805)

(D) (1) After a proposed proprietary budget statement is filed with the City Clerk, the City Council shall conduct a public hearing on the statement. Notice of the time and place of the hearing, a summary of the proposed proprietary budget statement, and notice that the full proposed proprietary budget statement is available for public review with the City Clerk during normal business hours shall be published one time at least five days prior to the hearing in a legal newspaper in or of general circulation within the City Council's jurisdiction or by mailing to each resident within the City Council's jurisdiction.

(2) After the hearing, the proposed proprietary budget statement shall be adopted or amended and adopted as amended, and a written record shall be kept of the hearing. If the adopted proprietary budget statement reflects a change from the proposed proprietary statement presented at the hearing, a copy of the adopted proprietary budget statement shall be filed with the City Clerk within 20 days after its adoption and published in a legal newspaper in or of general circulation within the City Council's jurisdiction or by mailing to each resident within the City Council's jurisdiction.
(Neb. RS 18-2806)

(E) If the actual expenditures for a proprietary function exceed the estimated expenditures in the proprietary budget statement during its fiscal year, the City Council shall adopt a proprietary function reconciliation statement within 90 days after the end of the fiscal year which reflects any difference between the adopted proprietary budget statement for the previous fiscal year and the actual expenditures

and revenue for that fiscal year. After the adoption of a proprietary function reconciliation statement, it shall be filed with the City Clerk and published in a legal newspaper in or of general circulation within the City Council's jurisdiction or by mailing to each resident within the City Council's jurisdiction. If the difference between the adopted proprietary budget for the previous fiscal year and the actual expenditures and revenues for that fiscal year is greater than 10%, the proprietary function reconciliation statement shall only be adopted following a public hearing.
(Neb. RS 18-2807)

(F) If the budget of a proprietary function is included in the city budget statement created pursuant to the State Budget Act, Neb. RS 13-501 et seq., the Municipal Proprietary Function Act, Neb. RS 18-2801 et seq., need not be followed for that proprietary function. Any income from a proprietary function which is transferred to the General Fund of the city shall be shown as a source of revenue in the city budget statement created pursuant to the State Budget Act.
(Neb. RS 18-2808)

TAX LEVIES

§ 35.50 PROPERTY TAX LEVY FOR GENERAL REVENUE PURPOSES.

The city shall have the power to levy taxes for general revenue purposes in any one year not to exceed \$0.35 on each \$100 upon the taxable value of all the taxable property in the city. The valuation of such property shall be ascertained from the books or assessment rolls of the County Assessor.
(Neb. RS 17-506)

§ 35.51 LEVIES FOR OTHER TAXES AND SPECIAL ASSESSMENTS.

The city shall have the power to levy any other tax or special assessment authorized by law.
(Neb. RS 17-507)

§ 35.52 ALL-PURPOSE LEVY; EXTRAORDINARY LEVIES; ALLOCATION; ABANDONMENT.

(A) Notwithstanding provisions in the statutes of the state and this code to the contrary, for any fiscal year, the City Council may decide to certify to the County Clerk for collection one all-purpose levy, required to be raised by taxation, for all city purposes instead of certifying a schedule of levies for specific purposes added together. Subject to the limits in § 35.53, the all-purpose levy shall not exceed

an annual levy of \$1.05 on each \$100 upon the taxable valuation of all the taxable property in the city. Otherwise-authorized extraordinary levies to service and pay bonded indebtedness of the city may be made by the city in addition to such all-purpose levy.

(Neb. RS 19-1309)

(B) If the method provided in division (A) above is followed in city financing, the city shall allocate the amount so raised to the several departments of the city in its annual budget and appropriation ordinance, or in other legal manner, as the City Council deems wisest and best.

(Neb. RS 19-1310)

(C) If the city elects to follow the method provided in division (A) above, it shall be bound by that election during the ensuing fiscal year but may abandon such method in succeeding fiscal years.

(Neb. RS 19-1311)

(D) If it is necessary to certify the amount to county officers for collection, the same shall be certified as a single amount for General Fund purposes.

(Neb. RS 19-1312)

§ 35.53 PROPERTY TAX LEVY; MAXIMUM; AUTHORITY TO EXCEED.

(A) Property tax levies for the support of the city for fiscal years beginning on or after July 1, 1998, shall be limited to the amounts set forth in this division (A), except as provided in division (C) below. The city may levy a maximum levy of \$0.45 per \$100 of taxable valuation of property subject to the levy, plus an additional \$0.05 per \$100 of taxable valuation to provide financing for the city's share of revenue required under an agreement or agreements executed pursuant to the Interlocal Cooperation Act, Neb. RS 13-801 et seq., or the Joint Public Agency Act, Neb. RS 13-2501 et seq. The maximum levy shall include amounts levied to pay for sums to support a library pursuant to Neb. RS 51-201, museum pursuant to Neb. RS 51-501, visiting community nurse, home health nurse, or home health agency pursuant to Neb. RS 71-1637, or statue, memorial, or monument pursuant to Neb. RS 80-202. Property tax levies for judgments, except judgments or orders from the Commission of Industrial Relations, obtained against the city which require or obligate the city to pay that judgment, to the extent the judgment is not paid by liability insurance coverage of the city, for preexisting lease-purchase contracts approved prior to July 1, 1998, for bonded indebtedness approved according to law and secured by a levy on property, and for payments by a public airport to retire interest-free loans from the Division of Aeronautics in lieu of bonded indebtedness at a lower cost to the public airport are not included in the levy limits established by this division (A). The limitations on tax levies provided in this division (A) are to include all other general or special levies provided by law. Notwithstanding other provisions of law, the only exceptions to the limits in this division (A) are those provided by or authorized by this section. Tax levies in excess of the limitations in this section shall be considered unauthorized levies under Neb. RS 77-1606 unless approved under division (C) below.

(Neb. RS 77-3442)

(B) (1) All city airport authorities established under the Cities Airport Authorities Act, Neb. RS 3-501 et seq., community redevelopment authorities established under the Community Development Law, Neb. RS 18-2101 et seq., and off-street parking districts established under the Off-street Parking District Act, Neb. RS 19-3301 et seq., may be allocated property taxes, as authorized by law, which are authorized by the city and are counted in the municipal levy limit provided by division (A) above, except that such limitation shall not apply to property tax levies for preexisting lease-purchase contracts approved prior to July 1, 1998, for bonded indebtedness approved according to law and secured by a levy on property, and for payments by a public airport to retire interest-free loans from the Division of Aeronautics in lieu of bonded indebtedness at a lower cost to the public airport. For off-street parking districts established under the Off-street Parking District Act, the tax shall be counted in the allocation by the city proportionately by dividing the total taxable valuation of the taxable property within the district by the total taxable valuation of the taxable property within the city multiplied by the levy of the district. The City Council shall review and approve or disapprove the levy request of the political subdivisions subject to this division (B). The City Council may approve all or a portion of the levy request and may approve a levy request that would allow a levy greater than that permitted by law. The levy allocated by the city may be exceeded as provided in division (C) below.

(2) On or before August 1, all political subdivisions subject to city levy authority under this division (B) shall submit a preliminary request for levy allocation to the City Council. The preliminary request of the political subdivision shall be in the form of a resolution adopted by a majority vote of members present of the political subdivision's governing body. The failure of a political subdivision to make a preliminary request shall preclude that political subdivision from using procedures set forth in Neb. RS 77-3444 to exceed the final levy allocation as determined in this division (B).

(3) (a) The City Council shall:

1. Adopt a resolution by a majority vote of members present which determines a final allocation of levy authority to its political subdivisions; and
2. Forward a copy of that resolution to the chairperson of the governing body of each of its political subdivisions.

(b) No final levy allocation shall be changed after September 1 except by agreement between both the City Council and the governing body of the political subdivision whose final levy allocation is at issue.

(Neb. RS 77-3443)

(C) (1) The city may exceed the limits provided in division (A) above by an amount not to exceed a maximum levy approved by a majority of registered voters voting on the issue in a primary, general, or special election at which the issue is placed before the registered voters. A vote to exceed the limits must be approved prior to October 10 of the fiscal year which is to be the first to exceed the limits.

(2) The City Council may call for the submission of the issue to the voters:

(a) By passing a resolution calling for exceeding the limits by a vote of at least two-thirds of the members of the City Council and delivering a copy of the resolution to the county clerk or election commissioner of every county which contains all or part of the city; or

(b) Upon receipt of a petition by the county clerk or election commissioner of every county containing all or part of the city requesting an election signed by at least 5% of the registered voters residing in the city.

(3) The resolution or petition shall include the amount of levy which would be imposed in excess of the limits provided in division (A) above and the duration of the excess levy authority. The excess levy authority shall not have a duration greater than five years. Any resolution or petition calling for a special election shall be filed with the County Clerk or Election Commissioner on or before the fifth Friday prior to the election, and the time of publication and providing a copy of the notice of election required in Neb. RS 32-802 shall be not later than 20 days prior to the election.

(4) The County Clerk or Election Commissioner shall place the issue on the ballot at an election as called for in the resolution or petition which is at least 31 days after receipt of the resolution or petition. The election shall be held pursuant to the Election Act. For petitions filed with the County Clerk or Election Commissioner on or after May 1, 1998, the petition shall be in the form as provided in Neb. RS 32-628 through 32-631.

(5) Any excess levy authority approved under this division (C) shall terminate pursuant to its terms, on a vote of the City Council to terminate the authority to levy more than the limits, at the end of the fourth fiscal year following the first year in which the levy exceeded the limit, or as provided in division (C)(8) below, whichever is earliest.

(6) The City Council may pass not more than one resolution calling for an election pursuant to this division (C) during any one calendar year. Only one election may be held in any 1 calendar year pursuant to a petition initiated under this division (C). The ballot question may include any terms and conditions that are set forth in the resolution or petition and shall include the language specified in Neb. RS 77-3444.

(7) If a majority of the votes cast upon the ballot question are in favor of the tax, the County Board shall authorize a tax in excess of the limits in division (A) above, but the tax shall not exceed the amount stated in the ballot question. If a majority of those voting on the ballot question are opposed to the tax, the City Council shall not impose the tax.

(8) (a) The city may rescind or modify a previously approved excess levy authority prior to its expiration by a majority of registered voters voting on the issue in a primary, general, or special

election at which the issue is placed before the registered voters. A vote to rescind or modify must be approved prior to October 10 of the fiscal year for which it is to be effective.

(b) The City Council may call for the submission of the issue to the voters:

1. By passing a resolution calling for the rescission or modification by a vote of at least two-thirds of the members of the City Council and delivering a copy of the resolution to the county clerk or election commissioner of every county which contains all or part of the city; or

2. Upon receipt of a petition by the county clerk or election commissioner of every county containing all or part of the city requesting an election signed by at least 5% of the registered voters residing in the city.

(c) 1. The resolution or petition shall include the amount and the duration of the previously approved excess levy authority and a statement that either the excess levy authority will be rescinded or the excess levy authority will be modified. If the excess levy authority will be modified, the amount and duration of the modification shall be stated. The modification shall not have a duration greater than five years.

2. The county clerk or election commissioner shall place the issue on the ballot at an election as called for in the resolution or petition which is at least 31 days after receipt of the resolution or petition, and the time of publication and providing a copy of the notice of election required in Neb. RS 32-802 shall be not later than 20 days prior to the election. The election shall be held pursuant to the Election Act, Neb. RS 32-101 et seq.
(Neb. RS 77-3444)

§ 35.54 PROPERTY TAX LEVY; CERTIFICATION OF AMOUNT; COLLECTION.

The City Council shall, at the time and in the manner provided by law, cause to be certified to the County Clerk the amount of tax to be levied upon the taxable value of all the taxable property of the city which the city requires for the purposes of the adopted budget statement for the ensuing year, including all special assessments and taxes assessed as otherwise provided. The County Clerk shall place the same on the property tax lists to be collected in the manner provided by law for the collection of county taxes in the county where the city is situated. In all sales for any delinquent taxes for municipal purposes, if there are other delinquent taxes due from the same person or a lien on the same property, the sale shall be for all the delinquent taxes. Such sales and all sales made under or by virtue of this section or the provision of law herein referred to shall be of the same validity and in all respects be deemed and treated as though such sales had been made for the delinquent county taxes exclusively.
(Neb. RS 17-702)

§ 35.55 PROPERTY TAX REQUEST; PROCEDURE FOR SETTING.

(A) If the annual assessment of property would result in an increase in the total property taxes levied by a county, municipality, school district, learning community, sanitary and improvement district, natural resources district, educational service unit, or community college, as determined using the previous year's rate of levy, the city's property tax request for the current year shall be not more than its property tax request in the prior year, and the city's rate of levy for the current year shall be decreased accordingly when such rate is set by the County Board of Equalization pursuant to Neb. RS 77-1601. The City Council shall pass a resolution or ordinance to set the amount of its property tax request after holding the public hearing required in division (C) below. If the City Council seeks to set its property tax request at an amount that exceeds its property tax request in the prior year, it may do so, subject to the limitations provided in the School District Property Tax Limitation Act, Neb. RS 79-3401 et seq., and the Property Tax Growth Limitation Act, Neb. RS 13-3401 et seq., after holding the public hearing required in division (C) below and by passing a resolution or ordinance that complies with division (D) below. If any county, city, school district, or community college seeks to increase its property tax request by more than the allowable growth percentage, such political subdivision shall comply with the requirements of Neb. 77-1633 in lieu of the requirements in divisions (C) and (D) below.

(B) If the annual assessment of property would result in no change or a decrease in the total property taxes levied by a county, city, village, school district, learning community, sanitary and improvement district, natural resources district, educational service unit, or community college, as determined using the previous year's rate of levy, the city's property tax request for the current year shall be not more than its property tax request in the prior year, and the city's rate of levy for the current year shall be adjusted accordingly when such rate is set by the County Board of Equalization pursuant to Neb. RS 77-1601. The City Council shall pass a resolution or ordinance to set the amount of its property tax request after holding the public hearing required in division (C) below. If the City Council seeks to set its property tax request at an amount that exceeds its property tax request in the prior year, it may do so, subject to the limitations provided in the School District Property Tax Limitation Act, Neb. RS 79-3401 et seq., and the Property Tax Growth Limitation Act, Neb. RS 13-3401 et seq., after holding the public hearing required in division (C) below and by passing a resolution or ordinance that complies with division (D) below. If any county, city, school district, or community college seeks to increase its property tax request by more than the allowable growth percentage, such political subdivision shall comply with the requirements of Neb. RS 77-1633 in lieu of the requirements in divisions (C) and (D) below.

(C) The resolution or ordinance required under this section shall only be passed after a special public hearing called for the purpose is held and after notice is published in a newspaper of general circulation in the area of the city at least four calendar days prior to the hearing. For the purposes of such notice, the four calendar days shall include the day of publication but not the day of the hearing.

If the city's total operating budget, not including reserves, does not exceed \$10,000 per year or \$20,000 per biennial period, the notice may be posted at the City Council's principal headquarters.

(D) The hearing notice shall contain the following information:

(1) The certified taxable valuation under Neb. RS 13-509 for the prior year, the certified taxable valuation under Neb. RS 13-509 for the current year, and the percentage increase or decrease in such valuations from the prior year to the current year;

(2) The dollar amount of the prior year's tax request and the property tax rate that was necessary to fund that tax request;

(3) The property tax rate that would be necessary to fund last year's tax request if applied to the current year's valuation;

(4) The proposed dollar amount of the tax request for the current year and the property tax rate that will be necessary to fund that tax request;

(5) The percentage increase or decrease in the property tax rate from the prior year to the current year; and

(6) The percentage increase or decrease in the total operating budget from the prior year to the current year.

(E) Any resolution or ordinance setting a city's property tax request under Neb. RS 77-1632 at an amount that exceeds the city's property tax request in the prior year shall include, but not be limited to, the following information:

(1) The name of the city;

(2) The amount of the property tax request;

(3) The following statements:

(a) The total assessed value of property differs from last year's total assessed value by ____ percent;

(b) The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property, would be \$ ____ per \$100 of assessed value;

(c) The (name of city) proposes to adopt a property tax request that will cause its tax rate to be \$ ____ per \$100 of assessed value; and

(d) Based on the proposed property tax request and changes in other revenue, the total operating budget of (name of city) will exceed last year's by ____ percent.

(4) The record vote of the City Council in passing such resolution or ordinance.

(F) Any resolution or ordinance setting a property tax request under this section shall be certified and forwarded to the County Clerk on or before October 15 of the year for which the tax request is to apply.

(Neb. RS 77-1632)

§ 35.56 PROPERTY TAX REQUEST; INCREASE BY MORE THAN ALLOWABLE GROWTH PERCENTAGE; PROCEDURE FOR SETTING.

(A) For the purpose of this section, *POLITICAL SUBDIVISION* means any county, city, school district, or community college.

(B) If any political subdivision seeks to increase its property tax request by more than the allowable growth percentage, such political subdivision may do so, subject to the limitations provided in the School District Property Tax Limitation Act, Neb. RS 79-3401 et seq., and the Property Tax Growth Limitation Act, Neb. RS 13-3401 et seq., if the following requirements are met:

(1) A public hearing is held and notice of such hearing is provided in compliance with division (C) below; and

(2) The governing body of such political subdivision passes a resolution or an ordinance that complies with division (D) below.

(C) (1) Each political subdivision within a county that seeks to increase its property tax request by more than the allowable growth percentage shall participate in a joint public hearing. Each such political subdivision shall designate one representative to attend the joint public hearing on behalf of the political subdivision. If a political subdivision includes area in more than one county, the political subdivision shall be deemed to be within the county in which the political subdivision's principal headquarters are located. At such hearing, there shall be no items on the agenda other than discussion on each political subdivision's intent to increase its property tax request by more than the allowable growth percentage.

(2) At least one elected official from each participating political subdivision shall attend the joint public hearing. An elected official may be the designated representative from a participating political subdivision. The presence of a quorum or the participation of elected officials at the joint public hearing does not constitute a meeting as defined by Neb. RS 84-1409 of the Open Meetings Act.

(3) The joint public hearing shall be held on or after September 14 and prior to September 24 and before any of the participating political subdivisions file their adopted budget statement pursuant to Neb. RS 13-508.

(4) The joint public hearing shall be held after 6:00 p.m. local time on the relevant date.

(5) (a) The joint public hearing shall be organized by the County Clerk or his or her designee. At the joint public hearing, the designated representative of each political subdivision shall give a brief presentation on the political subdivision's intent to increase its property tax request by more than the allowable growth percentage and the effect of such request on the political subdivision's budget.

(b) The presentation shall include:

1. The name of the political subdivision;
2. The amount of the property tax request; and
3. The following statements:
 - a. The total assessed value of property differs from last year's total assessed value by ____ percent;
 - b. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property, would be \$ ____ per \$100 of assessed value;
 - c. The (name of political subdivision) proposes to adopt a property tax request that will cause its tax rate to be \$ ____ per \$100 of assessed value;
 - d. Based on the proposed property tax request and changes in other revenue, the total operating budget of (name of political subdivision) will exceed last year's by ____ percent; and
 - e. To obtain more information regarding the increase in the property tax request, citizens may contact the (name of political subdivision) at (telephone number and email address of political subdivision).

(6) Any member of the public shall be allowed to speak at the joint public hearing and shall be given a reasonable amount of time to do so.

(7) Notice of the joint public hearing shall be provided:

(a) By sending a postcard to all affected property taxpayers. The postcard shall be sent to the name and address to which the property tax statement is mailed;

(b) By posting notice of the hearing on the home page of the relevant county's website, except that this requirement shall only apply if the county has a population of more than 10,000 inhabitants; and

(c) By publishing notice of the hearing in a legal newspaper in or of general circulation in the relevant county.

(8) Each political subdivision that participates in the joint public hearing shall electronically send the information prescribed in division (C)(9) below to the County Assessor by September 4. The County Clerk shall notify the County Assessor of the date, time, and location of the joint public hearing not later than September 4. The County Clerk shall notify each participating political subdivision of the date, time, and location of the joint public hearing. The County Assessor shall send the information required to be included on the postcards pursuant to division (C)(9) below to a printing service designated by the County Board. The initial cost for printing the postcards shall be paid from the county's General Fund. Such postcards shall be mailed at least seven calendar days before the joint public hearing. The cost of creating and mailing the postcards, including staff time, materials, and postage, shall be charged proportionately to the political subdivisions participating in the joint public hearing based on the total number of parcels in each participating political subdivision. Each participating political subdivision shall also maintain a prominently displayed and easily accessible link on the home page of the political subdivision's website to the political subdivision's proposed budget, except that this requirement shall not apply if the political subdivision is a county with a population of less than 10,000 inhabitants, a city with a population of less than 1,000 inhabitants, or, for joint public hearings prior to January 1, 2024, a school district.

(9) (a) The postcard sent under this division (C) and the notice posted on the county's website, if required under division (C)(7)(b) above, and published in the newspaper shall include the date, time, and location for the joint public hearing, a listing of and telephone number for each political subdivision that will be participating in the joint public hearing, and the amount of each participating political subdivision's property tax request.

(b) The postcard shall also contain the following information:

1. The following words in capitalized type at the top of the postcard: NOTICE OF PROPOSED TAX INCREASE;

2. The name of the county that will hold the joint public hearing, which shall appear directly underneath the capitalized words described in division (C)(9)(b)1. above;

3. The following statement: The following political subdivisions are proposing a revenue increase which would result in an overall increase in property taxes in (insert current tax year). THE ACTUAL TAX ON YOUR PROPERTY MAY INCREASE OR DECREASE. This notice contains estimates of the tax on your property as a result of this revenue increase. These estimates are calculated

Cities of the Second Class - Administration

on the basis of the proposed (insert current tax year) data. The actual tax on your property may vary from these estimates.

4. The parcel number for the property;
5. The name of the property owner and the address of the property;
6. The property's assessed value in the previous tax year;
7. The amount of property taxes due in the previous tax year for each participating political subdivision;
8. The property's assessed value for the current tax year;
9. The amount of property taxes due for the current tax year for each participating political subdivision;
10. The change in the amount of property taxes due for each participating political subdivision from the previous tax year to the current tax year; and
11. The following statement: To obtain more information regarding the tax increase, citizens may contact the political subdivision at the telephone number provided in this notice.

(D) (1) After the joint public hearing required in division (C) above, the governing body of each participating political subdivision shall pass an ordinance or resolution to set such political subdivision's property tax request.

(2) If the political subdivision is increasing its property tax request over the amount from the prior year, including any increase in excess of the allowable growth percentage, then such ordinance or resolution shall include, but not be limited to, the following information:

- (a) The name of the political subdivision;
- (b) The amount of the property tax request;
- (c) The following statements:
 1. The total assessed value of property differs from last year's total assessed value by ____ percent;
 2. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property, would be \$____ per \$100 of assessed value;

3. The (name of political subdivision) proposes to adopt a property tax request that will cause its tax rate to be \$ ____ per \$100 of assessed value; and

4. Based on the proposed property tax request and changes in other revenue, the total operating budget of (name of political subdivision) will exceed last year's by ____ percent.

(d) The record vote of the governing body in passing such resolution or ordinance.

(E) Any resolution or ordinance setting a property tax request under this section shall be certified and forwarded to the County Clerk on or before October 15 of the year for which the tax request is to apply.

(F) (1) The County Clerk, or his or her designee, shall prepare a report which shall include:

(a) The names of the representatives of the political subdivisions participating in the joint public hearing;

(b) The name and address of each individual who spoke at the joint public hearing, unless the address requirement is waived to protect the security of the individual, and the name of any organization represented by each such individual;

(c) The name of each political subdivision that participated in the joint public hearing;

(d) The real growth value and real growth percentage for each participating political subdivision;

(e) The amount each participating political subdivision seeks to increase its property tax request in excess of the allowable growth percentage; and

(f) The number of individuals who signed in to attend the joint public hearing.

(2) Such report shall be delivered to the political subdivisions participating in the joint public hearing within ten days after such hearing.

(Neb. RS 77-1633)

Statutory reference:

Open Meetings Act, see Neb. RS 84-1407 et seq.

§ 35.57 MOTOR VEHICLE FEE.

(A) For the purpose of this section, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

LIMITS OF THE CITY. Includes the extraterritorial zoning jurisdiction of the city.

PERSON. Includes bodies corporate, societies, communities, the public generally, individuals, partnerships, limited liability companies, joint-stock companies, cooperatives, and associations. **PERSON** does not include any federal, state, or local government or any political subdivision thereof.

(B) (1) Except as otherwise provided in division (D) below, the governing body of the city shall have power to require any individual whose primary residence or person who owns a place of business which is within the limits of the city and that owns and operates a motor vehicle within such limits to pay an annual motor vehicle fee and to require the payment of such fee upon the change of ownership of such vehicle. All such fees which may be provided for under this section shall be used exclusively for constructing, repairing, maintaining, or improving streets, roads, alleys, public ways, or parts thereof or for the amortization of bonded indebtedness when created for such purposes.

(2) To ensure compatibility with the Vehicle Title and Registration System maintained by the Department of Motor Vehicles:

(a) Any city that collects the annual motor vehicle fee authorized under this section shall use the plate types listed under Neb. RS 60-3,104 and, as applicable, weight categories listed under the Motor Vehicle Registration Act, Neb. RS 60-301 et seq., when reporting information to the Vehicle Title and Registration System; and

(b) Any city that adopts an annual motor vehicle fee under this section or that modifies an existing motor vehicle fee shall notify the Department of Motor Vehicles of such new or modified fee within ten business days after the passage of the ordinance authorizing such new or modified fee and at least 60 days prior to the implementation of such new or modified fee.

(C) No motor vehicle fee shall be required under this section if:

(1) A vehicle is used or stored but temporarily in the city for a period of six months or less in a 12-month period;

(2) An individual does not have a primary residence or a person does not own a place of business within the limits of the city and does not own and operate a motor vehicle within the limits of the city; or

(3) An individual is a full-time student attending a postsecondary institution within the limits of the city and the motor vehicle's situs under the Motor Vehicle Certificate of Title Act, Neb. RS 60-101 et seq., is different from the place at which he or she is attending such institution.

(D) After December 31, 2012, no motor vehicle fee shall be required of any individual whose primary residence is or person who owns a place of business within the extraterritorial zoning jurisdiction of the city.

(E) The fee shall be paid to the county treasurer of the county in which the city is located when the registration fees as provided in the Motor Vehicle Registration Act, Neb. RS 60-301 et seq., are paid. These fees shall be credited by the county treasurer to the Road Fund of the city.
(Neb. RS 18-1214)

