



City of Grand Island

Tuesday, February 12, 2019

Council Session

Item D-1

#2019-BE-2 - Consideration of Determining Benefits for Vehicle Offstreet Parking District #3

Council action will take place under Ordinances item F-1.

Staff Contact: Patrick Brown

Council Agenda Memo

From: Patrick Brown, Finance Director
Jerry Janulewicz, City Attorney

Meeting: February 12, 2019

Subject: Consideration of Determining Benefits for Vehicle Off-street Parking District #3

Presenter(s): Jerry Janulewicz, City Attorney
William Clingman, Assistant Finance Director

Background

On November 20, 2018, the City Council adopted Resolution 2018-354, which started the process for the creation of Parking District #3 and the disestablishment of Parking District #1. The formal creation of Parking District #3 and disestablishment of Parking District #1 occurred during this same meeting on January 8, 2019. The required notice for the Board of Equalization to levy the special assessments for Parking District #3 ran for three consecutive weeks and notices were mailed to each property at the address on file with the Hall County Assessor. Notice to non-resident owners was sent by certified mail as required by statute.

Discussion

The goal of the new Parking District #3 is to better balance those paying into the Parking District with those who are using and/or most benefit from the Parking District. Under former Parking District No. 1 established in the 1970's the financial burden of parking lot maintenance fell solely upon retail and professional businesses within the district through an occupation tax. Over time, however, the use of downtown properties evolved with retail uses replaced by non-business uses and by use by non-retail and non-professional business. Through formation of Off-street Parking District No. 3 and the levy of special assessments the financial burden of maintaining off-street parking lots will be distributed among the owners of all properties within the district irrespective of the use of the property, whether business, retail, government, religious, or nonprofit. This will achieve a fairer and more equitable distribution of the financial burden among all properties specially benefitted by the availability of convenient free off-street parking within the district.

Article VIII, Sec. 6 of the Nebraska Constitution and the Off-street Parking District Act, Neb.Rev.Stat. Sec. 19-3301, et seq., specifically authorize creation of off-street parking districts and the levying of special assessments and/or occupational taxes to acquire, construct, and maintain such facilities.

In NEBCO, Inc. v. Bd. of Equalization of City of Lincoln, 250 Neb. 81, 547 N.W.2d 499 (1996), The Court stated the following principles of law regarding special assessments.

- Special assessments are charges imposed by law on land to defray the expense of a local municipal improvement on the theory that the property has received special benefits from the improvements in excess of the benefits accruing to property or people in general.
- An assessment may not be arbitrary, capricious, or unreasonable but the law does not require that a special assessment correspond exactly to the benefits received.
- The most any officer or any tribunal can do is to estimate the benefits to each tract of real estate upon as uniform a plan as may be in the light afforded by available information.
- Unreasonableness can be shown if the board, in its assessment, treats similarly situated people differently.
- Absent evidence to the contrary, it will be presumed that a special assessment was arrived at with reference only to the benefits which accrued to the property affected.
- The validity of an assessment is further aided by the presumption of law that all real estate is benefited to some degree from the improvement on which it abuts or in a district of which the property assessed is a part.
- Reasonable prospective uses of the property may be considered in determining whether the property has benefited.

The proposed method of assessment based upon building area establishes a uniform plan whereby all property owners are assessed using the same method of assessment, one solely related to the property, not its use or owner.

Property owners within the District will be charged a special assessment based on the entire square footage of their buildings. The square footage is based on the information obtained from the County Assessor; however, if square footage was not available from the Assessor then a calculation was done based on outer building dimensions and the number of floors. The total square footage for Parking District #3 is 1,847,341. The special assessment charge for the 2018-2019 year is \$66,874 or \$0.0362/square foot.

Property owners who have parking within their property that is open to the public, customers or users of the building can apply for a \$10/space credit. This credit can reduce the amount owed for that property or other properties owned by the same owner within 300 feet down to a minimum of \$0. Any excess that cannot be used will not be paid out to the property owner or credited to other properties more than 300 feet away. There is an estimated \$13,000 in potential parking spot credits based on estimated property owner owned parking spots. The total estimated net revenue for the 2018-2019 year is \$55,000.

The Board of Equalization will approve the special assessments at their full amounts, as stated in the BOE resolution. If a credit for parking is requested prior to billing then the net amount owed will be billed. If a credit is requested after the bill has been sent, but prior to the bill becoming delinquent (after 50 days) the credit will be applied and a new bill can be generated, if needed. As of the publishing of this item, there has been \$5,060 requested in credits. Finally, all requests for credits will be reviewed and those that are approved will be allowed.

Alternatives

It appears that the Council has the following alternatives concerning the issue at hand.

The Council may:

1. Move to approve
2. Amend the resolution
3. Refer the issue to a Committee
4. Postpone the issue to future date
5. Take no action on the issue

Recommendation

City Administration recommends that the Council approve the board of equalization resolution levying the special assessment and the ordinance for Parking District #3.

Sample Motion

Move to approve the BOE resolution and ordinance as presented.

CITY OF

Grand Island

NEBRASKA

Parking District #3

District Map



Parking District 3 Assessment

Legend

- City of Grand Island Owned Lots
- Parking District 3
- Parcels



CITY OF

Grand Island

NEBRASKA

Background

Ordinance No. 9718

Adopted January 8, 2019:

- Establish Vehicle Offstreet Parking District No. 3
- Dissolved Downtown Improvement and Parking District (Parking District No. 1)

- District boundaries remained the same.
- Annual budgets established by city council – no change from current practice.
- District No. 3 revenue provided by special assessments upon the real estate.
- 93.7% of all parcels within Offstreet Parking District No. 3 are located within 300 feet of a public parking lot in the district. 100% are located within 600 feet of a public lot.

May special assessments be used to finance offstreet parking? Yes.

Nebraska Constitution Article VIII, Section 6, states: “The legislature may grant to cities and villages the power to make local improvements, including facilities for providing off-street parking for vehicles, by special assessments or by special taxation of property benefited, and to redetermine and reallocate from time to time the benefits arising from the acquisition of such off-street parking facilities, *and the Legislature may vest the corporate authorities of cities and villages with power to levy special assessments for the maintenance, repair and reconstruction of such off-street parking facilities. . . .* [C]ities and villages may be empowered by the Legislature to assess and collect separate and additional taxes within off-street parking districts created by and within any city or village on such terms as the Legislature may prescribe.”

Offstreet Parking District Act

Nebraska Revised Statute Sec. 19-3315 authorizes the levying of special assessment against the real property located in an offstreet parking district for the purpose of paying all or any part of the costs of maintenance, repair, and reconstruction of offstreet parking facilities in the district.

Exemption from Property Tax

- Subject to limitations stated, Nebraska Revised Statute Sec. 77-202, exempts property of the state, governmental subdivisions, and educational, religious, charitable, and cemetery organizations from *property tax*.
- No constitutional or statutory authority exists for exemption of such property from special assessments.

Special Assessments

NEBCO, Inc. v. Bd. of Equalization of City of Lincoln, 250 Neb. 81, 547 N.W.2d 499 (1996):

- Special assessments are charges imposed by law on land to defray the expense of a local municipal improvement on the theory that the property has received special benefits from the improvements in excess of the benefits accruing to property or people in general.
- An assessment may not be arbitrary, capricious, or unreasonable but the law does not require that a special assessment correspond exactly to the benefits received.

- The most any officer or any tribunal can do is to estimate the benefits to each tract of real estate upon as uniform a plan as may be in the light afforded by available information.
- Unreasonableness can be shown if the board, in its assessment, treats similarly situated people differently.
- Absent evidence to the contrary, it will be presumed that a special assessment was arrived at with reference only to the benefits which accrued to the property affected.
- The validity of an assessment is further aided by the presumption of law that all real estate is benefited to some degree from the improvement on which it abuts or in a district of which the property assessed is a part.
- Reasonable prospective uses of the property may be considered in determining whether the property has benefited.

Parking District #3

- Special Assessment
- Charge is based on square footage of the building
- No exclusion for who has to pay
- All property owners in the district benefit
 - City is responsible for maintenance
 - No requirements to provide parking
 - Sufficient parking

Parking Requirements Outside the District

Highlights from City Code §36-97

- 🌊 Churches, Synagogues, and Temples - One (1) space per 4 seats in main worship area
- 🌊 Housing, Multi-family/apartments - Two (2) spaces per dwelling unit
- 🌊 Restaurants (General) - Parking equal to 2 of every 5 seats
- 🌊 Offices and Office Buildings - One (1) space per 200 s.f. of net floor area
- 🌊 Theaters, Auditoriums, and Places of Assembly - One (1) space per 4 persons of licensed capacity

R E S O L U T I O N 2019-BE-2

BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF GRAND ISLAND, NEBRASKA, sitting as a Board of Equalization for Vehicle Offstreet Parking District No. 3, after due notice having been given thereof, that we find and adjudge:

That the benefits accruing to the real estate in such district to be the total sum of \$66,873.74; and

Such benefits are equal and uniform; and

According to the building area of the respective lots, tracts, and real estate within such Vehicle Offstreet Parking District No. 3, such benefits are the sums set opposite the several descriptions as follows:

The name of the owner, legal description, building area and the special tax amounts are as follows:

PARCEL	CURRENT_OW	LEGAL	SQFT	2019 Charge
149	HALL CO	BLANK (COURTHOUSE PROPERTY)	41,885	\$1,516.24
400004097	CITY OF G I	ORIGINAL TOWN TO THE CITY OF GRAND ISLAND ALL BLKS 52 & 53 & PT VAC KIMBALL AVE	83,295	\$3,015.28
400004119	HERNANDEZ/PEDRO RIVERA	ORIGINAL TOWN N 100.5' E 2/3 LT 1 BLK 54	13,149	\$475.99
400004127	HERNANDEZ/PEDRO RIVERA	ORIGINAL TOWN S 31.9' E 2/3 OF LT 1 BLK 54	1,280	\$46.34
400004135	WING PROPERTIES INC	ORIGINAL TOWN W 1/3 LT 1 BLK 54	-	\$0.00
400004143	WING EMPIRE INC	ORIGINAL TOWN LT 2 BLK 54	18,620	\$674.04
400004151	CITY OF G I	ORIGINAL TOWN TO THE CITY OF GRAND ISLAND LT 3 BLK 54	-	\$0.00
400004178	CITY OF G I	ORIGINAL TOWN TO THE CITY OF GRAND ISLAND LT 4 BLK 54	-	\$0.00
400004186	WAYNE/JOHN W & TERESA A	ORIGINAL TOWN N 1/2 W 2/3 LT 6 & N 1/2 LT 5 BLK 54	21,914	\$793.29
400004194	KATROUZOS/GUS G	ORIGINAL TOWN S 60' W 1/3 LT 5 BLK 54	3,924	\$142.05
400004208	KATROUZOS/GUS G	ORIGINAL TOWN S 60' W 16' E 2/3 LT 5 BLK 54	1,856	\$67.19

Approved as to Form	▣ _____
February 8, 2019	▣ City Attorney

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400004216	WING PROPERTIES INC	ORIGINAL TOWN E 28' S 1/2 LT 5 & N 6' W 38' S 1/2 LT 5 BLK 54	5,544	\$200.69
400004224	WING PROPERTIES INC	ORIGINAL TOWN W 22' S 1/2 LT 6 BLK 54	4,356	\$157.69
400004232	WING PROPERTIES INC	ORIGINAL TOWN E 22' W 44' S 1/2 & E 22' LT 6 BLK 54	8,712	\$315.37
400004240	WING PROPERTIES INC	ORIGINAL TOWN W 1/3 LT 7 BLK 54	8,228	\$297.85
400004259	WING PROPERTIES INC	ORIGINAL TOWN C 1/3 LT 7 BLK 54	7,304	\$264.40
400004275	WING PROPERTIES INC	ORIGINAL TOWN LT 8 & E 1/3 OF LT 7 XC 15' X 15' X 15' SOLD TO CITY BLK 54	23,929	\$866.23
400004305	URBAN ISLAND LLC	ORIGINAL TOWN N 1/2 LT 1 BLK 55	12,184	\$441.06
400004313	URBAN ISLAND LLC	ORIGINAL TOWN N 44' OF S 1/2 LT 1 BLK 55	5,280	\$191.14
400004321	IRVINE/VIRGINIA	ORIGINAL TOWN S 22' LT 1 BLK 55	1,320	\$47.78
400004348	CITY OF G I	ORIGINAL TOWN TO THE CITY OF GRAND ISLAND E 1/2 LT 3 & ALL LT 2 BLK 55	-	\$0.00
400004356	CITY OF G I	ORIGINAL TOWN TO THE CITY OF GRAND ISLAND N 1/2 W 1/2 LT 3 & N 1/2 LT 4 BLK 55	-	\$0.00
400004364	HOETFELKER/RUSSELL L	ORIGINAL TOWN S 1/2 W 1/2 LT 3 & S 1/2 LT 4 BLK 55	18,975	\$686.90
400004372	DOWNTOWN CENTER LLC	ORIGINAL TOWN N 67.5' LT 5 BLK 55	-	\$0.00
400004380	ARMSTRONG/MATTHEW E & JANELLE A	ORIGINAL TOWN N 20' S 64.5' LT 5 BLK 55	3,720	\$134.66
400004399	ERIVES ENTERPRISES LLC	ORIGINAL TOWN S 44.5' LT 5 BLK 55	8,530	\$308.79
400004402	FAMOS CONSTRUCTION INC	ORIGINAL TOWN W 2/3 LT 6 BLK 55	15,576	\$563.85
400004429	CAMPOS/ARTHUR V & JEANENE	ORIGINAL TOWN E 1/3 LT 6 BLK 55	7,568	\$273.96
400004437	NEPPL/KAREN	ORIGINAL TOWN W 1/3 LT 7 BLK 55	5,874	\$212.64
400004445	HEDDE BUILDING LLC	ORIGINAL TOWN E 2/3 LT 7 BLK 55	18,836	\$681.86
400004461	T W ZILLER PROPERTIES LLC	ORIGINAL TOWN W 1/3 LT 8 BLK 55	9,504	\$344.04

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400004488	T W ZILLER PROPERTIES LLC	ORIGINAL TOWN C 1/3 LT 8 BLK 55	9,504	\$344.04
400004496	T W ZILLER PROPERTIES LLC	ORIGINAL TOWN E 1/3 LT 8 BLK 55	11,744	\$425.13
400004518	UNION PACIFIC RAILROAD	ORIGINAL TOWN N OF BLKS 55 & 56 134.5' X 550' UP RR ROW	35,460	\$1,283.65
400004526	DOWNTOWN CENTER LLC	ORIGINAL TOWN N 68' LT 1 & ALL LT 2 & E 1/2 LT 3 BLK 56	-	\$0.00
400004534	DOWNTOWN CENTER LLC	ORIGINAL TOWN N 22' S 42' & W 6' S 20' LT 1 BLK 56	-	\$0.00
400004542	DOWNTOWN CENTER LLC	ORIGINAL TOWN N 22' S 64' LT 1 BLK 56	-	\$0.00
400004550	DOWNTOWN CENTER LLC	ORIGINAL TOWN S 20' E 60' LT 1 BLK 56	-	\$0.00
400004569	CITY OF G I	ORIGINAL TOWN TO THE CITY OF GRAND ISLAND ALL LT 4 & W 1/2 LT 3 BLK 56	-	\$0.00
400004577	MAYHEW/CARL & SUSAN A	ORIGINAL TOWN W 1/3 LT 5 BLK 56	7,964	\$288.30
400004585	TRINTOWN LLC	ORIGINAL TOWN E 2/3 LT 5 BLK 56	16,632	\$602.08
400004593	POHL/HELEN E & JAMES A	ORIGINAL TOWN LT 6 BLK 56	17,424	\$630.75
400004615	JOHNSON/DUANE A & DEE ANN	ORIGINAL TOWN LT 7 BLK 56	24,948	\$903.12
400004623	DOWNTOWN CENTER LLC	ORIGINAL TOWN LT 8 BLK 56	41,938	\$1,518.16
400004631	CITY OF G I PARK LOT	ORIGINAL TOWN TO THE CITY OF GRAND ISLAND N 1/2 LT 1 & ALL LTS 2-3 & 4 BLK 57	-	\$0.00
400004658	J & B RENTALS LLC	ZILLER SUB LT 1	17,424	\$630.75
400004666	THE GRAND FOUNDATION, INC	ORIGINAL TOWN TO THE CITY OF GRAND ISLAND E 2/3 LT 6 BLK 57	10,968	\$397.04
400004674	T & S LAND DEVELOPMENT, LLC	ORIGINAL TOWN LT 7 BLK 57	26,136	\$946.12
400004682	OVERLAND BUILDING CORP	ORIGINAL TOWN LT 8 BLK 57	21,232	\$768.60
400004690	FIRSTIER BANK NATIONAL ASSOC	ORIGINAL TOWN LTS 1 & 2 BLK 58	698	\$25.27
400004704	FIRSTIER BANK NATIONAL ASSOC	ORIGINAL TOWN N 1/2 LT 4 & N 1/2 LT 3 BLK 58	-	\$0.00

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400004712	FIRSTIER BANK NATIONAL ASSOC	ORIGINAL TOWN LT 5 & W 22' LT 6 BLK 58	17,608	\$637.41
400004720	FIRSTIER BANK NATIONAL ASSOC	ORIGINAL TOWN S 1/2 LT 3 & S 1/2 LT 4 BLK 58	-	\$0.00
400004739	STELK/MARK D	JENSEN SUB LT 1	2,024	\$73.27
400004747	CALDERON/ELISEO & JESSICA	ORIGINAL TOWN W 1/3 LT 7 BLK 58	2,634	\$95.35
400004755	LINDNER-BOMBECK TRUSTEE/MARILYN A	ORIGINAL TOWN C 1/3 LT 7 BLK 58	2,376	\$86.01
400004763	GALVAN/JESUS G & VICTORIA	PRENSA LATINA SUB LT 1	1,892	\$68.49
400004771	CALDERON/ELISEO & JESSICA	PRENSA LATINA SUB LT 2	2,024	\$73.27
400004798	STELK/MARK D	PRENSA LATINA SUB LT 4	4,245	\$153.67
400004801	STELK/MARK D & WANDA L	PRENSA LATINA SUB LT 3	4,240	\$153.49
400004828	MEAD BUILDING CENTERS	ORIGINAL TOWN N 102.5' LT 1 & ALL LT 2 BLK 59	13,464	\$487.40
400004844	O'CONNER TRUSTEE/RAYMOND J	ORIGINAL TOWN S 29.5' LT 1 BLK 59	-	\$0.00
400004852	THIRD CITY ARCHERS INC	ORIGINAL TOWN S 99' LT 4 & ALL LT 3 BLK 59	7,992	\$289.31
400004860	MEAD BUILDING CENTERS	ORIGINAL TOWN N 33' LT 4 BLK 59	6,996	\$253.26
400004879	SPIRIT IN THE SKY LLC	ORIGINAL TOWN LT 5 BLK 59	8,712	\$315.37
400004887	LUCERO/JOSE LUIS & AURA	ORIGINAL TOWN E 23' W 46' LT 6 BLK 59	3,251	\$117.69
400004895	GERDES/LARRY C & MARY ANN	ORIGINAL TOWN W 23' LT 6 BLK 59	2,998	\$108.53
400004909	BERTA/GARY J & BILLIE J	ORIGINAL TOWN E 20' LT 6 & W 1/2 LT 7 BLK 59	2,100	\$76.02
400004917	T SQUARED PROPERTIES LLC	ORIGINAL TOWN W 22' E 1/2 LT 7 BLK 59	4,972	\$179.99
400004925	T SQUARED PROPERTIES LLC	ORIGINAL TOWN E 11' LT 7 & ALL LT 8 BLK 59	17,787	\$643.89
400005050	D & A INVESTMENTS LLC	ORIGINAL TOWN S 44' LT 1 BLK 62	2,904	\$105.12
400005069	D & A INVESTMENTS LLC	ORIGINAL TOWN N 88' LT 1 BLK 62	5,808	\$210.25

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400005077	D & A INVESTMENTS LLC	ORIGINAL TOWN LT 2 BLK 62	8,712	\$315.37
400005085	NORTHWESTERN PUBLIC SERVICE COMPANY	ORIGINAL TOWN TO THE CITY OF GRAND ISLAND S 66' LT 4 & N 66' E 57' LT 3 & S 66' LT 3 BLK 62	7,524	\$272.37
400005093	D & A INVESTMENTS LLC	ORIGINAL TOWN N 66' W 9' LT 3 & N 66' LT 4 BLK 62	1,585	\$57.38
400005166	GRAND ISLAND ENTREPRENEURIAL	ORIGINAL TOWN LTS 1 & 2 BLK 63	30,956	\$1,120.61
400005174	GRAND ISLAND ENTREPRENEURIAL	ORIGINAL TOWN E 2/3 LT 3 BLK 63	17,424	\$630.75
400005182	MASONIC TEMPLECRAFT ASSO OF GI	ORIGINAL TOWN W 1/3 LT 3 & E 1/3 LT 4 BLK 63	11,616	\$420.50
400005190	GUERRERO/ROCIO A ESPARZA	ORIGINAL TOWN TO THE CITY OF GRAND ISLAND W 2/3 LT 4 BLK 63	11,616	\$420.50
400005204	WARDENS & VESTRYMEN OF ST	ST. STEPHENS SUB TO THE CITY OF GRAND ISLAND LT 1	15,561	\$563.31
400005212	WARDENS & VESTRY ST STEPHENS	ST. STEPHENS SUB TO THE CITY OF GRAND ISLAND LT 2	-	\$0.00
400005220	HACK/MONTE C & SHERI S	ORIGINAL TOWN S 88' LT 8 BLK 63	1,668	\$60.38
400005239	T W ZILLER PROPERTIES LLC	ORIGINAL TOWN N 44' LT 8 BLK 63	8,712	\$315.37
400005247	NIELSEN/THOMAS L & LOIS E	ORIGINAL TOWN E 1/3 LT 1 BLK 64	8,657	\$313.38
400005255	HAND/CRAIG C	ORIGINAL TOWN C 1/3 LT 1 BLK 64	7,243	\$262.20
400005263	BOWEN/STEPHEN T & JACQUELINE E	ORIGINAL TOWN W 1/3 LT 1 BLK 64	6,496	\$235.16
400005271	PHAM/TAMMY	ORIGINAL TOWN E 44' LT 2 BLK 64	11,000	\$398.20
400005298	VANWINKLE LIMITED LLC	ORIGINAL TOWN W 1/3 LT 2 BLK 64	4,375	\$158.38
400005301	DOUBLE S PROPERTIES LLC	ORIGINAL TOWN E 1/3 LT 3 BLK 64	8,448	\$305.82
400005328	SARIA E/JOSE ISIDRO	ORIGINAL TOWN W 2/3 LT 3 BLK 64	16,896	\$611.64
400005336	GERDES/GALEN E & TAMERA M	ORIGINAL TOWN LT 4 BLK 64	26,136	\$946.12
400005344	CITY OF G I	ORIGINAL TOWN TO THE CITY OF GRAND ISLAND LT 5 BLK 64	-	\$0.00

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400005352	CITY OF G I	ORIGINAL TOWN TO THE CITY OF GRAND ISLAND LTS 6 & 7 BLK 64	-	\$0.00
400005360	WAGONER/MICHAEL	ORIGINAL TOWN N 22' LT 8 BLK 64	4,158	\$150.52
400005379	TAYLOR/TERRY N & SUSAN M	ORIGINAL TOWN S 1/2 N 1/3 LT 8 BLK 64	4,136	\$149.72
400005387	PERFORMANCE PLUS LIQUIDS, INC	ORIGINAL TOWN N 44' S 88' LT 8 BLK 64	8,712	\$315.37
400005395	CITY OF G I	ORIGINAL TOWN TO THE CITY OF GRAND ISLAND S 44' LT 8 BLK 64	-	\$0.00
400005409	HEDDE BUILDING LLC	ORIGINAL TOWN LT 1 BLK 65	33,840	\$1,225.01
400005417	NIELSEN/THOMAS L & LOIS E	ORIGINAL TOWN E 1/3 LT 2 BLK 65	8,712	\$315.37
400005425	TAKE FLIGHT INVESTMENTS LLC	ORIGINAL TOWN C 1/3 LT 2 BLK 65	8,316	\$301.04
400005433	ARCHWAY PARTNERSHIP	ORIGINAL TOWN W 1/3 LT 2 BLK 65	6,666	\$241.31
400005441	BARTENBACH REAL ESTATE, LLC	ORIGINAL TOWN E 1/3 LT 3 BLK 65	4,884	\$176.80
400005468	IGLESIA EVANGELICA PENTECOSTES	ORIGINAL TOWN TO THE CITY OF GRAND ISLAND C 1/3 LT 3 BLK 65	7,304	\$264.40
400005476	SPOTANSKI/MARK & TERESA	ORIGINAL TOWN W 1/3 LT 3 BLK 65	7,920	\$286.70
400005484	HOFFER/ALLEN & LINDA	ORIGINAL TOWN E 1/3 LT 4 BLK 65	7,920	\$286.70
400005492	WALD 12 PROPERTIES LLC	ORIGINAL TOWN W 2/3 LT 4 BLK 65	16,494	\$597.08
400005506	J & B RENTALS LLC	ORIGINAL TOWN S 44' N 1/2 LT 5 BLK 65	8,536	\$309.00
400005514	TAYLOR/TERRY N & SUSAN M	ORIGINAL TOWN N 22' LT 5 BLK 65	4,356	\$157.69
400005522	J O ENTERPRISES INC	ORIGINAL TOWN S 1/2 LT 5 BLK 65	8,148	\$294.96
400005530	J & B RENTALS LLC	ORIGINAL TOWN W 1/3 LT 6 BLK 65	5,128	\$185.63
400005549	T W ZILLER PROPERTIES LLC	ORIGINAL TOWN E 2/3 LT 6 BLK 65	14,048	\$508.54
400005557	T W ZILLER PROPERTIES LLC	ORIGINAL TOWN W 1/2 LT 7 BLK 65	9,900	\$358.38

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400005565	C & S GROUP LLC	ORIGINAL TOWN N 55' E 1/2 LT 7 & N 55' LT 8 BLK 65	-	\$0.00
400005573	C & S GROUP LLC	ORIGINAL TOWN PT W 18.9' E 1/2 LT 7 & N 29.9' E 14.1' LT 7 & W 29' OF C 22' OF E 1/2 LT 7 & N 29.9' OF S 55' LT 8 XC N 6' S 31.1' E 40' LT 8 BLK 65	5,430	\$196.57
400005581	PARMLEY/DAVID J	ORIGINAL TOWN C 22' E 4' LT 7 & C 22' LT 8 BLK 65	4,620	\$167.24
400005603	C & S GROUP LLC	ORIGINAL TOWN S 25.1' E 14.1' LT 7 & S 25.1' LT 8 & N 6' S 31.1' E 40' LT 8 BLK 65	6,720	\$243.26
400005611	GARCIA/JUAN FRANCISCO	ORIGINAL TOWN LTS 1 & 2 BLK 66	52,272	\$1,892.25
400005638	FRANCO ENTERTAINMENT, LLC	ORIGINAL TOWN W 2/3 LT 3 XC W 17.5' OF S 44' BLK 66	12,358	\$447.36
400005646	VIPPERMAN/JOHN FREDRICK	ORIGINAL TOWN E 1/3 LT 3 BLK 66	8,712	\$315.37
400005654	DUDA/JAMES G	ORIGINAL TOWN N 88' E 1/3 LT 4 BLK 66	5,094	\$184.40
400005662	ARENDS/SIERRA	ORIGINAL TOWN N 88' C 1/3 LT 4 BLK 66	5,148	\$186.36
400005670	WING EMPIRE INC	ORIGINAL TOWN N 80' W 1/3 LT 4 BLK 66	4,620	\$167.24
400005689	TOWER 217, LLC	ORIGINAL TOWN W 17 1/2' S 44' LT 3 & N 8' S 52' W 22' & S 44' LT 4 BLK 66	27,104	\$981.16
400005697	PEACEFUL ROOT LLC	ORIGINAL TOWN W 1/3 LT 6 & ALL LT 5 BLK 66	27,407	\$992.13
400005700	PEACEFUL ROOT LLC	ORIGINAL TOWN E 2/3 LT 6 & W 1/3 LT 7 BLK 66	21,780	\$788.44
400005719	RAWR HOLDINGS LLC	ORIGINAL TOWN E 2/3 LT 7 BLK 66	7,832	\$283.52
400005721	PROCON MANAGEMENT INC	OLD CITY HALL CONDOMINIUM PROPERTY REGIME UNIT 100 (1ST FLOOR)~	3,139	\$113.63
400005722	PROCON MANAGEMENT INC	OLD CITY HALL CONDOMINIUM PROPERTY REGIME UNIT 101 (FIRST FLOOR)~	3,260	\$118.01
400005723	PROCON MANAGEMENT INC	OLD CITY HALL CONDOMINIUM PROPERTY REGIME UNIT 201 (2ND FLOOR)	7,049	\$255.17
400005725	GRAND ISLAND REAL ESTATE	OLD CITY HALL CONDOMINIUM PROPERTY REGIME UNIT 301 (3RD FLOOR)	7,223	\$261.47
400005727	PROCON MANAGEMENT INC	OLD CITY HALL CONDOMINIUM PROPERTY REGIME UNIT 001	8,406	\$304.30

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		(BASEMENT)		
400005729	OLD CITY HALL COND ASSO INC	OLD CITY HALL CONDOMINIUM PROPERTY REGIME(COMMON AREA)	3,753	\$135.86
400005735	CITY OF GI	ORIGINAL TOWN TO THE CITY OF GRAND ISLAND N 1/2 BLK 67	-	\$0.00
400005743	COUNTY OF HALL NEBRASKA	ORIGINAL TOWN S 1/2 BLK 67	8,945	\$323.81
400005751	CITY OF GRAND ISLAND	ORIGINAL TOWN TO THE CITY OF GRAND ISLAND E 1/3 LT 2 & ALL LT 1 BLK 68	-	\$0.00
400005786	S & V INVESTMENTS LLC	SV SUB LT 1	10,560	\$382.27
400006685	CITY OF G I	ORIGINAL TOWN TO THE CITY OF GRAND ISLAND ALL BLK 78 & VACATED ALLEY	49,773	\$1,801.78
400006707	EQUITABLE BLDG & LOAN ASSN/THE	ORIGINAL TOWN LT 1 BLK 79	434	\$15.71
400006715	EQUITABLE BLDG & LOAN ASSN OF GI	ORIGINAL TOWN LT 2 BLK 79	-	\$0.00
400006723	EQUITABLE BLDG & LOAN ASSN/THE	ORIGINAL TOWN S 44' LT 3 & S 44' LT 4 BLK 79	8,690	\$314.58
400006766	EQUITABLE BLDG & LOAN ASSN OF GI	ORIGINAL TOWN N 26' 10.5 LT 8 BLK 79	-	\$0.00
400006774	EQUITABLE BLDG & LOAN ASSN OF G I	ORIGINAL TOWN S 17' 1.5 N 44' LT 8 BLK 79	-	\$0.00
400006782	EQUITABLE BLDG & LOAN ASSN OF G I	ORIGINAL TOWN S 88' LT 8 BLK 79	-	\$0.00
400006790	CALDERON/ELISEO & JESSICA	ORIGINAL TOWN E 22' LT 4 & W 22' LT 3 BLK 80	17,600	\$637.12
400006809	CALDERON/ELISEO & JESSICA	ORIGINAL TOWN W 44' LT 4 BLK 80	17,864	\$646.68
400006812	NORTHWESTERN BELL TELE CO	ORIGINAL TOWN TO THE CITY OF GRAND ISLAND LTS 5-6-7 BLK 80	86,184	\$3,119.86
400006820	NORTHWESTERN BELL TELE CO	ORIGINAL TOWN TO THE CITY OF GRAND ISLAND N 44' LT 8 BLK 80	-	\$0.00
400006839	MCDERMOTT/NIELS C & VIRGINIA A	ORIGINAL TOWN C 1/3 LT 8 BLK 80	2,836	\$102.66
400006847	HALL CO	ORIGINAL TOWN TO THE CITY OF GRAND ISLAND LTS 1-2 & E 44' LT 3 BLK 80	30,263	\$1,095.52
400006863	MITCHELL/DEREK L & RUTH E	ORIGINAL TOWN S 44' LT 8 BLK 80	2,904	\$105.12

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400006871	VICTORY BIBLE FELLOWSHIP OF THE GRAND ISLAND AREA CHAMBER OF COMMERCE	ORIGINAL TOWN TO THE CITY OF GRAND ISLAND LT 1 BLK 81	34,752	\$1,258.02
400006898	TRAMPE/RONALD EUGENE	ORIGINAL TOWN TO THE CITY OF GRAND ISLAND E 2/3 LT 2 BLK 81	12,760	\$461.91
400006901	TINAJERO/FRANCISCO	ORIGINAL TOWN W 1/3 LT 2 BLK 81	2,420	\$87.60
400006928	ENCINGER ENTERPRISES LLC	ORIGINAL TOWN E 1/3 LT 3 BLK 81	2,464	\$89.20
400006936	KRAUSS ENTERPRISES LLC	ORIGINAL TOWN C 1/3 LT 3 BLK 81	7,106	\$257.24
400006944	MEHRING & SHADA PROPERTIES LLC	ORIGINAL TOWN W 1/3 LT 3 & ALL 4 BLK 81	4,860	\$175.93
400006952	MEHRING & SHADA PROPERTIES LLC	ORIGINAL TOWN LT 5 BLK 81	5,868	\$212.42
400006960	WHEELER STREET PARTNERSHIP	ORIGINAL TOWN LT 6 BLK 81	2,426	\$87.82
400006979	WHEELER ST PARTNERSHIP	ORIGINAL TOWN LT 7 & S 2/3 LT 8 BLK 81	10,540	\$381.55
400006987	GRAND ISLAND INDEPENDENT	ORIGINAL TOWN N 1/3 LT 8 BLK 81	7,656	\$277.15
400006995	GRAND ISLAND INDEPENDENT	ORIGINAL TOWN LT 1 & PT VAC ALLEY BLK 82	-	\$0.00
400007002	GRAND ISLAND INDEPENDENT	ORIGINAL TOWN LT 2 & PT VAC ALLEY BLK 82	4,742	\$171.66
400007010	GRAND ISLAND INDEPENDENT	ORIGINAL TOWN LT 3 & PT VAC ALLEY BLK 82	-	\$0.00
400007029	GRAND ISLAND INDEPENDENT	ORIGINAL TOWN LT 4 & PT VAC ALLEY BLK 82	-	\$0.00
400007037	GRAND ISLAND LIEDERKRANZ	ORIGINAL TOWN LTS 5-6-7-8 & PT VAC ALLEY BLK 82	29,053	\$1,051.72
400007223	CITY OF G I	ORIGINAL TOWN PT LTS 1-2-3 & 4 BLK 87	33,632	\$1,217.48
400007304	DODGE & ELK PARK LOTS	ORIGINAL TOWN TO THE CITY OF GRAND ISLAND ALL BLK 88	-	\$0.00
400007312	OLD ELKS BUILDING DEVEL LLC	ORIGINAL TOWN TO THE CITY OF GRAND ISLAND PT BLK 89	-	\$0.00
400007320	HALL CO	ORIGINAL TOWN N 60' FR LTS 1 & 2 & N 60' OF E 24' OF LT 3 BLK 89	17,122	\$619.82
400039605		COURT HOUSE ADD TO THE CITY OF GRAND ISLAND LT 1	27,476	\$994.63

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400039613	HALL CO	COURT HOUSE ADD TO THE CITY OF GRAND ISLAND LT 2	-	\$0.00
400039621	HALL CO	COURT HOUSE ADD TO THE CITY OF GRAND ISLAND LT 3	-	\$0.00
400039648	HALL CO	COURT HOUSE ADD TO THE CITY OF GRAND ISLAND LT 4	-	\$0.00
400135868	L.P.B. LLC	GILBERT'S SUB NORTH, PART OF BLK 79, ORIGINAL TOWN 22' X 99' LT A	2,904	\$105.12
400135876	EQUITABLE BUILDING & LOAN ASSOC	GILBERT'S SUB NORTH, PART OF BLK 79, ORIGINAL TOWN LT B	1,452	\$52.56
400143259	EQUITABLE BUILDING & LOAN ASSOC	THE YANCEY, A CONDOMINIUM UNIT 102	939	\$33.99
400143267	EQUITABLE BUILDING & LOAN ASSOC	THE YANCEY, A CONDOMINIUM UNIT 103	1,364	\$49.38
400143275	EQUITABLE BUILDING & LOAN ASSN/THE	THE YANCEY, A CONDOMINIUM UNIT 104	3,367	\$121.89
400143283	EQUITABLE BUILDING & LOAN ASSOC	THE YANCEY, A CONDOMINIUM UNIT 201A	3,616	\$130.90
400143291	DEVCO INVESTMENT CORPORATION	THE YANCEY, A CONDOMINIUM UNIT 301	787	\$28.49
400143305	GEORGE/MOLLIE JO	THE YANCEY, A CONDOMINIUM UNIT 302	567	\$20.53
400143313	FARR/THOMAS M & NITA J	THE YANCEY, A CONDOMINIUM UNIT 303	730	\$26.43
400143321	ZINS/WILLIAM L	THE YANCEY, A CONDOMINIUM UNIT 304	734	\$26.57
400143348	HINRICHS/DARRELL D & MARLENE M	THE YANCEY, A CONDOMINIUM UNIT 305	910	\$32.94
400143356	BAXTER/DUDLEY D & DIANA K	THE YANCEY, A CONDOMINIUM UNIT 401	582	\$21.07
400143364	EDWARDS BUILDING CORP	THE YANCEY, A CONDOMINIUM UNIT 402	654	\$23.67
400143372	ARTVEST III, A NE GENERAL PARTNER	THE YANCEY, A CONDOMINIUM UNIT 403	631	\$22.84
400143380	MEYER/RONNY A & LYNN M	THE YANCEY, A CONDOMINIUM UNIT 404	722	\$26.14
400143399	ARTVEST III, A NE GENERAL PARTNER	THE YANCEY, A CONDOMINIUM UNIT 405	630	\$22.81
400143402	POWERS/YOLANDA L	THE YANCEY, A CONDOMINIUM UNIT 406	623	\$22.55

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400143410	WHITE/AARON J	THE YANCEY, A CONDOMINIUM UNIT 407	900	\$32.58
400143429	LUCE/ERIC D	THE YANCEY, A CONDOMINIUM UNIT 501	582	\$21.07
400143437	ARTVEST III, A NE GENERAL PARTNER	THE YANCEY, A CONDOMINIUM UNIT 502	671	\$24.29
400143445	QUALITY QTRS. LLC	THE YANCEY, A CONDOMINIUM UNIT 503	631	\$22.84
400143453	JENSEN/PATTI	THE YANCEY, A CONDOMINIUM UNIT 504	722	\$26.14
400143461	ARTVEST III, A NE GENERAL PARTNER	THE YANCEY, A CONDOMINIUM UNIT 505	630	\$22.81
400143488	BERGHOLZ/MICHAEL J	THE YANCEY, A CONDOMINIUM UNIT 506	623	\$22.55
400143496	ALEXANDER/WENDY L	THE YANCEY, A CONDOMINIUM UNIT 507	900	\$32.58
400143518	ROE/JIM GAYLORD & ADRIANA	THE YANCEY, A CONDOMINIUM UNIT 601	582	\$21.07
400143526	ROE/JIM GAYLORD & ADRIANA	THE YANCEY, A CONDOMINIUM UNIT 602	671	\$24.29
400143534	SHAW/STEPHANIE A	THE YANCEY, A CONDOMINIUM UNIT 603	631	\$22.84
400143542	CLYNE/THOMAS B	THE YANCEY, A CONDOMINIUM UNIT 604	722	\$26.14
400143550	QUALITY QTRS LLC	THE YANCEY, A CONDOMINIUM UNIT 605	630	\$22.81
400143569	STEPHENS/ALEXA E	THE YANCEY, A CONDOMINIUM UNIT 606	623	\$22.55
400143577	SABELS/MARTIN C	THE YANCEY, A CONDOMINIUM UNIT 607	900	\$32.58
400143585	HINRICHS/DARRELL & MARLENE	THE YANCEY, A CONDOMINIUM UNIT 701	582	\$21.07
400143593	ARTVEST III, A NE GENERAL PARTNER	THE YANCEY, A CONDOMINIUM UNIT 702	671	\$24.29
400143607	THE A-A-RON GROUP LLC	THE YANCEY, A CONDOMINIUM UNIT 703	631	\$22.84
400143615	BURTSCHER/JAN L	THE YANCEY, A CONDOMINIUM UNIT 704	722	\$26.14
400143623	CRUIKSHANK/LINDA	THE YANCEY, A CONDOMINIUM UNIT 705	630	\$22.81
400143631	WAINWRIGHT/TODD AARON	THE YANCEY, A CONDOMINIUM UNIT 706	623	\$22.55

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400143658	VODEHNAL/LLOYD L	THE YANCEY, A CONDOMINIUM UNIT 707	900	\$32.58
400143666	ARTVEST III, A NE GENERAL PARTNER	THE YANCEY, A CONDOMINIUM UNIT 801	582	\$21.07
400143674	KIRKWOOD/BRITTANY M	THE YANCEY, A CONDOMINIUM UNIT 802	671	\$24.29
400143682	ZAVALA/VINCENT & SHARON	THE YANCEY, A CONDOMINIUM UNIT 803	740	\$26.79
400143690	POEHLER/DAVID	THE YANCEY, A CONDOMINIUM UNIT 804	1,062	\$38.44
400143704	POWERS/YOLANDA L	THE YANCEY, A CONDOMINIUM UNIT 805	803	\$29.07
400143712	NELSON/JACK L	THE YANCEY, A CONDOMINIUM UNIT 806	1,001	\$36.24
400143720	HINRICHS/DARRELL D & MARLENE	THE YANCEY, A CONDOMINIUM UNIT 901	582	\$21.07
400143739	STEVENS/KARI	THE YANCEY, A CONDOMINIUM UNIT 902	671	\$24.29
400143747	DETLEFSEN/DARRELL F & LISA	THE YANCEY, A CONDOMINIUM UNIT 903	740	\$26.79
400143755	NICKERSON/MITCHELL & SUSAN	THE YANCEY, A CONDOMINIUM UNIT 904	1,062	\$38.44
400143763	DIZMANG/TAMMY L	THE YANCEY, A CONDOMINIUM UNIT 905	803	\$29.07
400143771	JENSEN/PATTI	THE YANCEY, A CONDOMINIUM UNIT 906	1,001	\$36.24
400143798	TODD/LINDA M	THE YANCEY, A CONDOMINIUM UNIT 1001	582	\$21.07
400143801	WOLFGRAM/DIANA & CHRISTIAN	THE YANCEY, A CONDOMINIUM UNIT 1002	671	\$24.29
400143828	JENSEN/PATTI	THE YANCEY, A CONDOMINIUM UNIT 1003	740	\$26.79
400143836	WHITEHEAD/DIANA L	THE YANCEY, A CONDOMINIUM UNIT 1004	1,062	\$38.44
400143844	MEGARD/JAY S	THE YANCEY, A CONDOMINIUM UNIT 1005	803	\$29.07
400143852	ADEN/STEVEN G	THE YANCEY, A CONDOMINIUM UNIT 1006	1,001	\$36.24
400143860	MYERS/JON M & CHANDRA L	THE YANCEY, A CONDOMINIUM UNIT 1101	582	\$21.07
400143879	PORTO/MARK T	THE YANCEY, A CONDOMINIUM UNIT 1102	671	\$24.29

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400143887	BUCKLEY/LYNN A	THE YANCEY, A CONDOMINIUM UNIT 1103	740	\$26.79
400143895	PERFORMANCE PLUS LIQUIDS INC	THE YANCEY, A CONDOMINIUM UNIT 1104	1,062	\$38.44
400143909	BOLEY/LOREN E	THE YANCEY, A CONDOMINIUM UNIT 1105	803	\$29.07
400143917	AULNER/KRISTINE	THE YANCEY, A CONDOMINIUM UNIT 1106	1,001	\$36.24
400287218	ARTVEST III	THE YANCEY, A CONDOMINIUM UNIT 002	514	\$18.61
400287226	ARTVEST III	THE YANCEY, A CONDOMINIUM UNIT 001	2,068	\$74.86
400287390	ELLISON/ROXANN T	ORIGINAL TOWN W 18.9' OF E 33' OF S 25.1' LT 7 BLK 65	450	\$16.29
400292963	EQUITABLE BUILDING & LOAN ASSOC	THE YANCEY, A CONDOMINIUM UNIT 101	227	\$8.22
400292971	EQUITABLE BUILDING & LOAN ASSOC	THE YANCEY, A CONDOMINIUM UNIT 201B	437	\$15.82
400292998	EQUITABLE BUILDING & LOAN ASSOC	THE YANCEY, A CONDOMINIUM UNIT 201C	1,100	\$39.82
400293005	EQUITABLE BUILDING & LOAN ASSOC	THE YANCEY, A CONDOMINIUM UNIT 201D	839	\$30.37
400293498	UNION PACIFIC RAILROAD	MISCELLANEOUS TRACTS 15-11-9 TO CITY OF G I, PT NW 1/4, LOCATED S~OF BLKS 44-45-46-47-48 O.T.~	-	\$0.00
400293501	UNION PACIFIC RAILROAD	MISCELLANEOUS TRACTS 16-11-9 TO THE CITY OF GRAND ISLAND PT NE 1/4	-	\$0.00
400294982	HOME FEDERAL SAVINGS & LOAN	ORIGINAL TOWN PT LTS 1-2-3-4-7 & ALL 5 & 6 & PT VACATED ALLEY BLK 89	416	\$15.06
400325705	CALDERON/ELISEO & JESSICA	JENSEN SUB LT 2	1,650	\$59.73
400328798	MEAD BUILDING CENTERS	IMPROVEMENTS ONLY LOCATED ON NO OF BLK 59 O.T. MISC TRACTS 16-11-9 LANDOWNER: U NION PACIFIC RAILROAD	25,439	\$920.89
400367009	IGLESIA EVANGELICA PENTECOSTES	ZILLER SUB LT 2	16,254	\$588.39
400401681	GRAND ISLAND/CITY OF	WESTERVELT'S SUB TO THE CITY OF GRAND ISLAND VACATED ST SOUTH OF LT 1	-	\$0.00
400424177	CITY OF GRAND ISLAND	ORIGINAL TOWN S 1/2 LT 1 BLK 57	-	\$0.00

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400467186	GRAND ISLAND LIEDERKRANZ	ORIGINAL TOWN TO THE CITY OF GRAND ISLAND PT LTS 1-2-3 & 4 BLK 87	-	\$0.00
400475235	CITY OF GRAND ISLAND	PARKING RAMP SUB TO THE CITY OF GRAND ISLAND LTS 1- 2-& 3	-	\$0.00
				\$66,873.74

Upon due and proper application received from the owner of any assessed tract or parcel, a tax credit may be provided in the amount of \$10.00 for each private parking space located upon the assessed tract or parcel, which credit shall be applied against the special tax due not to exceed the amount of the special assessment and tax. To qualify for credit, a parking space shall be of sufficient size for parking a passenger car or larger.

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Adopted by the City Council of the City of Grand Island, Nebraska, on February 12, 2019.

Roger G. Steele, Mayor

Attest:

RaNae Edwards, City Clerk