



# City of Grand Island

Tuesday, January 28, 2003

Council Session

## Item F3

### **#8793 - Consideration of Amendment to Chapter 13 of the Grand Island City Code Relative to Downtown Improvement and Parking District Annual Tax**

*While preparing this year's budget for the Downtown Improvement and Parking District Annual Tax, it was determined that the current City Code did not establish a deadline date for ascertaining whether a property is considered occupied and thus subject to the occupation tax. This impacts the budgeting process, in that only occupied businesses are eligible for the occupation tax assessment. As a reference, the Business Improvement Districts have a date of January 1 as a determinant for eligibility for the assessment. Without a definitive date, the occupation tax assessment is subject to interpretation and could result in inconsistencies in the assessment application.*

*Given that the downtown budget process must be completed and presented to the City Council in July for the upcoming fiscal year, beginning October 1, the Board for the Business Improvement District #2 (Downtown) has proposed that the date of June 1 be set as the date that determines the entity responsible for the occupation tax for the upcoming year. In addition, the Board has proposed that the current regulations allowing for a protest period of 20 days (beginning October 1) be extended to 30 days. This allows extra time for discussion in the event a billing is protested.*

Staff Contact: Cindy Johnson

ORDINANCE NO. 8793

An ordinance to amend Chapter 13 of the Grand Island City Code; to amend Section 13-7 pertaining to objections to Downtown Improvement and Parking District annual tax; to amend Section 13-8 pertaining to Downtown Improvement and Parking District annual tax; to repeal Sections 13-7 and 13-8 as now existing, and any ordinance or parts of ordinances in conflict herewith; and to provide for publication and the effective date of this ordinance.

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF GRAND ISLAND, NEBRASKA:

SECTION 1. Section 13-7 of the Grand Island City Code is hereby amended to read as follows:

**§13-7. Objection to Taxes**

Objections to the determination of amount of additional tax may be made in writing to the city clerk, specifying the basis of such objection. All such objections shall be made within 30 ~~20~~ days after due date thereof, or shall be deemed waived. All timely objections shall be submitted to the Downtown Improvement Board for its consideration, review, and recommendations. The mayor and city council shall make the final determination of all such objections, at any regular or special meeting, after notice thereof to said objector.

SECTION 2. Section 13-8 of the Grand Island City Code is hereby amended to read as follows:

**§13-8. Annual Tax**

The license and occupation tax imposed by the preceding sections is a non-refundable annual tax and shall be due and payable on the first day of October each year, commencing October 1, 1996, for the year in advance. The license and occupation tax shall be based on businesses and professional offices located within the Business Improvement and Parking District No. 1 as shown in the records of the City of Grand Island Utility Department as of the first day of June of each year. ~~Businesses and professional offices starting after any tax due date of any year shall pay a prorata tax for the balance of that tax year.~~ Upon payment thereof to the city treasurer, the treasurer shall give a receipt therefor, properly dated and specifying the person paying, the name of the business or profession on whose behalf the tax is being paid, the amount thereof, and for what period the tax is paid. It is hereby made the duty of every person, partnership, firm, or corporation, engaged in carrying on any business or occupation within the limits of the district as provided on which a license and occupation tax is levied by this ordinance, to pay said tax at the times provided for its payment herein.

SECTION 3. Sections 13-7 and 13-8 as now existing, and any ordinances or parts of ordinances in conflict herewith be, and hereby are, repealed.

Approved as to Form	☐ _____
January 24, 2003	☐ City Attorney

ORDINANCE NO. \_\_\_\_\_ (Cont.)

SECTION 4. That this ordinance shall be in force and take effect from and after its passage and publication, within fifteen days in one issue of the Grand Island Independent as provided by law.

Enacted: January 28, 2003.

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Jay Vavricek, Mayor

Attest:

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RaNae Edwards, City Clerk