



City of Grand Island

Tuesday, September 11, 2007

Council Session

Item F4

#9139 - Consideration of Amendments to Chapter 13 of the Grand Island City Code Relative to Occupation Tax for Downtown Improvement and Parking District No. 1

Staff Contact: David Springer

Council Agenda Memo

From: Dave Springer, Finance Director

Meeting: September 11, 2007

Subject: Consideration of Amending City Code Chapter 13-3
Relative to Tax Rate for Downtown Improvement and
Parking District No. 1

Item #'s: F-4

Presenter(s): Dave Springer, Finance Director

Background

This request is the annual Council action to establish the occupation tax that supports the budget for Downtown Improvement and Parking District No. 1. Assessments in this district are based upon an occupation tax on the public space of the businesses operating within the District and are ordinarily paid by the business occupants of the space. This district has been in place since 1975, and is primarily focused on physical improvements and maintenance of public parking lots and green areas and other activities as allowed by NE Rev Statutes 19-4016-4038.

Discussion

The FY2007-2008 occupation tax factor is \$.1432 per square foot of public use space, with a minimum annual fee of \$90.80. Total non-exempt footage in the District is 275,515 which would provide for occupation taxes of \$39,997.

Alternatives

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

1. Approve the amendment to the city code.
2. Modify the amendment to meet the wishes of the Council.
3. Deny the amendment.

Recommendation

City Administration recommends that the Council approve the amendment to City Code.

Sample Motion

Approve the Amendment to City Code Chapter 13-3 relative to the tax rate for the Downtown Improvement and Parking District No. 1.

ORDINANCE NO. 9139

An ordinance to amend Chapter 13 of the Grand Island City Code; to amend Section 3 pertaining to the annual rate of the general license and occupation tax and classification of businesses; to repeal Section 3 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 13-3 of the Grand Island City Code is hereby amended to read as follows:

§13-3. Tax Rate

The annual rate of the general license and occupation tax and classification of businesses shall be as follows:

- (1) \$00.~~1432~~~~1370~~ per square foot floor space upon all space used for business and professional offices in the district; provided,
- (2) \$90.~~80~~~~93.80~~ minimum annual tax for any single business or professional office should the tax rate under (1) above be less than \$90.~~80~~~~93.80~~.

Amended by Ordinance No. 8839, effective 10-1-2003
Amended by Ordinance No. 8934, effective 10-1-2004
Amended by Ordinance No. 9004, effective 10-1-2005
Amended by Ordinance No. 9139, effective 10-1-2007

SECTION 2. Section 13-3 as now existing, and any ordinances or parts of ordinances in conflict herewith are repealed.

SECTION 3. The validity of any section, subsection, sentence, clause, or phrase of this ordinance shall not affect the validity or enforceability of any other section, subsection, sentence, clause, or phrase thereof.

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.

ORDINANCE NO. 9139 (Cont.)

Enacted: September 11, 2007.

Margaret Hornady, Mayor

Attest:

RaNae Edwards, City Clerk