



# City of Grand Island

Tuesday, September 09, 2008

Council Session

## Item F5

**#9185 - Consideration of Amendments to Chapter 13 of the Grand Island City Code Relative to Occupation Tax for Downtown Improvement and Parking District No. 1**

*This item relates to the aforementioned Public Hearing Item E-7.*

Staff Contact: David Springer

# **Council Agenda Memo**

**From:** Dave Springer, Finance Director

**Meeting:** September 9 2008

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

**Item #'s:** F-5

**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 FY 2008-2009 occupation tax factor is \$.1480 per square foot of public use space, with a minimum annual fee of \$90.80. Total non-exempt footage in the District is 267,000 which would provide for occupation taxes of \$40,000.

## **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**

Move to 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. 9185

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.~~1480~~ per square foot floor space upon all space used for business and professional offices in the district; provided,
- (2) \$90.~~8093.80~~ minimum annual tax for any single business or professional office should the tax rate under (1) above be less than \$90.8093.80.

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  
Amended by Ordinance No. 9185, effective 10-1-2008

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. 9185 (Cont.)

Enacted: September 9, 2008.

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Margaret Hornady, Mayor

Attest:

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RaNae Edwards, City Clerk