



# City of Grand Island

Tuesday, September 08, 2009

Council Session

## Item E5

**Public Hearing on Establishing the Rates for the General  
Occupation Tax for Downtown Parking District No. 1**

Staff Contact: Mary Lou Brown

# Council Agenda Memo

**From:** Mary Lou Brown, Finance Director

**Meeting:** September 8, 2009

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

**Item #'s:** E-5 & F-4

**Presenter(s):** Mary Lou Brown, 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 2009-2010 occupation tax factor is \$.1588 per square foot of public use space, with a minimum annual fee of \$93.82. 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.