



City of Grand Island

Tuesday, September 11, 2012

Council Session

Item E11

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

Staff Contact: Jaye Monter

Council Agenda Memo

From: Jaye Monter, Finance Director

Meeting: September 11, 2012

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

Item #'s: E- 11 & F-2

Presenter(s): Jaye Monter, 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 2012-2013 occupation tax factor is \$.1511 per square foot of public use space, with a minimum annual fee of \$113.85. Total non-exempt footage in the District is 240,615 which would provide of occupation taxes of \$39,985.78

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.

CITY OF GRAND ISLAND
NOTICE OF PUBLIC HEARING

The City Council of the City of Grand Island, Nebraska, announces the following Public Hearing to be held at 7:00 pm on September 11, 2012, in the Council Chambers of City Hall, 100 East First Street, Grand Island, Nebraska.

The purpose of the hearing is as follows:

1. To establish the annual rates of the general license and occupation tax and classification of business for Downtown Improvement & Parking District #1;
2. The proposed annual rate of the general license and occupation tax and classification of business area is as follows:
 - A. \$00.1511 cents per square foot public use floor space upon all space used for business and professional offices in the district: Provided,
 - B. \$113.85 minimum annual tax for any single business or professional office should the tax rate under A above be less than 729 square foot public use floor space.
3. The general purpose of this occupation tax is for the purpose of maintaining and improving the public parking lots and other public spaces in the downtown area, employing of maintenance contractors, snow removal from downtown parking lots and adjacent sidewalks, weed control, pest control, parking monitoring, alleyway improvement, streetside amenities and supervisory for staff for the Downtown Improvement and Parking District #1.

The hearing will be open to the public and citizens and interested persons will be heard.

The name of the occupant, the address of the business and the proposed tax amounts are as follows:

| Business Name | Address | Amount |
|-------------------------|----------------------|----------|
| Vacant Property | 123 E South Front St | - |
| Williamson's Interiors | 115 E South Front St | 419.15 |
| Wayne Cyclery | 309 N Pine St | 669.52 |
| Island Pool & Spa | 102 E 3rd St | 135.84 |
| Coney Island Cafe | 104 E 3rd St | 113.85 |
| Williamson's Interiors | 116 E 3rd St | 1,945.87 |
| Chicken Coop | 118-120 E 3rd | 209.73 |
| Nathan Expansion | 320 N Pine | 716.06 |
| Nathan Detroit | 316 N Pine St | 654.26 |
| Johnnys Lock & Key Shop | 314 N Pine St | 113.85 |
| Brunswick Station | 312 N Pine St | 113.85 |
| J Alfred Prufrock | 308-310 No Pine | 120.28 |
| Crane River | 102 W 3rd St | 113.17 |
| Tom Ziller | 104 W 3rd St | - |

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| The Dance Company | 104-106 W 3rd St | 414.92 |
| Tattered Book | 108-110 W 3rd St | 529.61 |
| Prairie Winds Art Center | 112 W 3rd St | 197.19 |
| Master Stylists | 114 W 3rd St | 225.74 |
| The Chocolate Bar - Vacant | 118 W 3rd St | 140.98 |
| Buenos Dias Nebraska | 120 W 3rd St | 112.27 |
| Packer's Sanitation Services Inc | 122 W 3rd St | 113.85 |
| Sonja Schultz Photography | 124 W 3rd St | 113.85 |
| Ed D Jones Co/Matt Armstrong | 307 N Locust St | 113.85 |
| Office Net | 313 N Locust St | 476.87 |
| Axis Capital/Downtown Center LLC | 308 N Locust #100 | 441.21 |
| Bradley, Emerton, Ellsbern, Ander | 202 W 3rd St | 350.25 |
| Vacant Property | 202 W 3rd St | - |
| Kruse & Happold | 202 W 3rd St #312 | 149.14 |
| Mid State Appraisal | 202 W 3rd St #303 | 113.85 |
| Edward D Jones/Terry Pfeifer | 308 N Locust #304 | 113.85 |
| Corban Communications/No Pub Access | 202 W 3rd St | - |
| Shamberg , Wolf, McDermott, Depue, Attny | 202 W 3rd St 5Th Floor | 262.01 |
| Mayer, Burns, Koenig & Janulewicz | 202 W 3rd St #306 | 158.66 |
| Abbey Carpet N More | 210 W 3rd St | 668.47 |
| Heartland Antique Mall | 216 W 3rd St | 1,391.63 |
| 1/2 Price Furniture | 220 W 3rd St | 511.32 |
| Vacant Property | 220 1/2-221 1/2 W 3rd St | - |
| Insurance Store | 224 W 3rd St | 113.85 |
| Wells Fargo Bank Site # 101323 | 304 W 3rd St | 1,192.63 |
| JEO Consulting | 308 W 3rd St | 283.01 |
| Vacant Property Upstairs | 308 W 3rd St | - |
| JEO Consulting/Vacant Upstairs | 312 W 3rd St | - |
| Grand Theatre (Non Profit) Exempt | 316 W 3rd St | - |
| Iglesia Evangelicia Redencion Church | 318 W 3rd St | - |
| Time After Time | 324 W 3rd St | 132.21 |
| William Ziller / Vacant | 307 1/2 N Walnut St | - |
| William Ziller /Vacant | 305 1/2 N Walnut St # 212 | - |
| The Alteration Place | 307 N Walnut St | 113.85 |
| Ed & Nets/Ruffs Bar Inc | 311 N Walnut St | 113.85 |
| Alcoholics Anonomors | 309 N Walnut St | - |
| Ready Cash/General Collection | 402 W 3rd St | 313.53 |
| Vacant Property | 404 W 3rd St | - |
| Oromex Jewelers | 406 W 3rd St # A | 113.33 |
| Oromex Jewelers | 406 W 3rd St # B | 131.00 |
| Iglesia Profetica Y Misionera | 408 W 3rd St #B | - |
| Vacant | 408 W 3rd St | - |
| Sin City Grill | 410 W 3rd St | 258.38 |
| Furniture And Decor | 412 W 3rd St | 113.85 |
| Oromex Furniture | 414 W 3rd St | 113.85 |
| Maximus Car Audio & Rims | 416 W 3rd St | 158.96 |
| Us Bank | 422 W 3rd St | 1,631.28 |
| Sherwin Williams #3674 | 502 W 3rd St | 903.43 |

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| Nana'S Country Quilt | 506 W 3rd St | 113.85 |
| Nanny Goat Antiques | 508 W 3rd St | 219.10 |
| Mision Christiana Amor Y Fe | 516 W 3rd St | - |
| Larry's Appliance | 518 W 3rd St | 113.33 |
| Primitive Touch Antique Warehouse | 520 W 3rd St | 650.33 |
| Vacant Property | 524 W 3rd St | - |
| Rasmussen & Assoc Advertising | 213 E 3rd St | 113.85 |
| Alvin Alms CPA | 207 N Pine St #101 | 153.67 |
| Dr. Jerry Denton | 207 N Pine St #106 | 113.85 |
| Vacant Property | 207 N Pine St #102 | - |
| John C Meidlinger | 207 N Pine St Rm 100 | 113.85 |
| Vacant Property | 207 N Pine St #108 | - |
| Vacant Property | 207 N Pine #105 | - |
| Vacant Property | 207 N Pine #107 | - |
| Azteca Market | 103 W 3rd St | 1,149.87 |
| Anderson Law Firm | 113 W 3rd St | 240.10 |
| The Brickhouse | 115 - 117 W 3rd St | 381.38 |
| Vacant Property | 119 W 3rd St | - |
| Heartland Insurance Agency | 121 W 3rd St-No Public Usage | - |
| Vacant Property | 123 W 3rd St | - |
| Vacant Property | 217 N Locust St | - |
| The Costume Gallery | 215 N Locust St | - |
| Vacant Property | 213 N Locust St | - |
| Vacant Property | 215 N Locust | - |
| Silhoutte | 203 N Locust St | 127.23 |
| Silo | 201 N Locust St | 150.65 |
| Bartenbach's Interiors | 209-211 N Locust St | 326.07 |
| Manyang Ryah | 205 N Locust St | 113.85 |
| Bartenbach Galleries | 207 N Locust | 143.24 |
| American Tax Company | 116 W 2nd St | 113.85 |
| Interpretaciones Rivera/Libreria | 112 W 2nd St | 113.85 |
| Vacant Property | 110 W 2nd St | - |
| This That And More | 201 - 205 W 3rd St | 554.08 |
| Aufdemberge Architecture | 207 W 3rd St #A | 113.85 |
| Legal Aid Of Nebraska | 207 W 3rd St | 123.15 |
| Connie Swanson Photography | 209 W 3rd St | 197.94 |
| Phillips Tax & Business Service | 211 W 3rd St | 226.20 |
| Alley Cat Antiques | 213 W 3rd St | 165.00 |
| Iglesia Evangelica Pentecostes | 215 W 3rd St | - |
| Sweet Dreams Lingerie | 217 W 3rd St | 281.20 |
| Clutter Bug Antiques | 219 W 3rd St | 326.38 |
| The Bartering Corner (Vacant) | 223 W 3rd St | - |
| Dulce Maria Diaz Gonzalez-Herbalife | 205 N Wheeler | 246.60 |
| South Central Taekwando | 207-209 N Wheeler | 305.37 |
| TNT Video Production | 211 N Wheeler Ave | 134.48 113.85 ⁽¹⁾ |
| Gelous Nails | 206 W 2nd St | 113.85 |
| Third City Taekwondo | 210-212 W 2nd St | 352.52 |
| MDM Pest & Termite Control | 202 N Locust St | 174.52 |

(1) Square footage Adj

[Signature] 4.12

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| Majestic Treasures | 216 W 2nd St | 558.47 |
| Vacant Property-Lower Level | 216 W 2nd St | - |
| Vacant Property | 218 W 2nd St | - |
| GI Ink | 220 W 2nd St | 113.85 |
| A+ Nail Academy | 222 W 2nd St | 113.85 |
| Attorney Jon Placke | 224 W 2nd St | 120.88 |
| Abante Marketing | 204 N Locust St | 240.85 |
| Economic Development Corp | 308 N Locust #400 | 113.85 |
| Martha's Creations | 214-216 N Locust St | 295.55 |
| Milestone Gallery | 301 W 3rd St | 231.03 |
| Howards Jewelry | 303 W 3rd St | 157.60 |
| Josephs College Of Beauty | 305 W 3rd St | 207.31 |
| Vacant Property | 309 W 3rd St | - |
| Heart Of The Country | 311 W 3rd St | 211.54 |
| Blue Moon Coffee House | 313 W 3rd St | - |
| 313 Cafe & Cream | 313 W 3rd St | - |
| Vacant Property | 313 W 3rd St | - |
| Vacant Property | 315 W 3rd St | - |
| Railroad Town Antique Mall | 319 W 3rd St | 1,039.87 |
| Donna's Fashions-No Pub Usage | 206 N Wheeler | - |
| Donna's Fashions | 208 N Wheeler Ave | 145.51 |
| Unity Hall | 210 N Wheeler Ave | 167.72 |
| Mystique Salon & Spa | 212 N Wheeler Ave | 170.44 |
| Vacant Property | 401 W 3rd St | - |
| James Beltzer / Vacant | 411 W 3rd St | - |
| Masonic Temple Craft Assn | 417 W 3rd St | - |
| Iglesia Christiana Ministerio | 423 W 3rd St | - |
| St Stephens Community Center | 410 W 2nd St | - |
| American Family Insurance | 204 N Walnut St | 129.79 |
| Dana F Cole & Co | 503 W 3rd St | 267.75 |
| Yard Art | 509 W 3rd St | - |
| Vacant Property | 511 W 3rd St | - |
| Advanced Convergence Technologies | 513 W 3rd St | 241.76 |
| Northwestern Energy | 515 W 3rd St | 699.29 |
| Midwest Respiratory & Rehab | 523 W 3rd St | 113.85 |
| Premeir Barber Studio/Art Anson | 523 W 3rd St | 113.85 |
| Cunningham & Blackburn | 222 N Cedar St | 257.78 |
| Baasch Realty & Insurance | 216 N Cedar St | 113.85 |
| Vacant Property | 113 W 2nd St | - |
| KGIN (KOLN) TV | 123 N Locust St #G | 303.86 |
| Vacant Property | 123 N Locust #201-C | - |
| Equitable Bldg & Loan Assn Of GI | 113 N Locust St | 619.21 |
| Attorney Agobada/Derek Mitchell | 102 N Locust St | 113.85 |
| Monument Advisors | 104 N Locust St | 114.38 |
| D Huston,J Higgins,J Ramirez | 108 N Locust | 192.35 |
| Qwest Attn: Denise Muhich | 214 W 1st St | 352.21 |
| Credit Management | 105 N Wheeler | 113.85 |
| Central Ne Council On Alcohol | 217 W 2nd St | - |

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| Central Ne Council On Alcohol | 219 W 2nd St | - |
| Birthright, Inc | 221 W 2nd St | 113.85 |
| Vacant Property | 115 N Wheeler Ave | - |
| Vacant Property | 117 N Wheeler Ave | - |
| Vacant Property | 119 N Wheeler | - |
| Las 3 B | 115 1/2 N Wheeler Ave | 113.85 |
| New Life Community Church | 301 W 2nd St | - |
| Chamber Of Commerce | 309 W 2nd St | 589.14 |
| Ron Trampe CPA | 313 W 2nd St | 118.61 |
| Seventh Day Adventist Church | 315 W 2nd St | - |
| Vacant Property | 317 W 2nd St | - |
| U S Central Corp | 321 W 2nd St | 120.88 |
| Bitchin Bobs Body Piercing | 111 N Walnut St | 184.34 |
| Bonzai Beach Club | 107 N Walnut St | 312.32 |
| The Farmers Daughter Cafe | 105 N Walnut St | 158.96 |
| Leininger, Smith Law Firm | 310 W 1st St (Storage) | - |
| Leininger, Smith Law Firm | 104 N Wheeler Ave | 585.06 |
| Vacant Property | 112 N Wheeler Ave | - |
| Heartland School Of Dance | 110 1/2 N Wheeler Ave | 293.44 |
| Midtown Barber Shop | 110 N Wheeler Ave | 113.85 |
| G I Daily Independent | 422 W 1st St | 230.28 |
| G I Daily Independent | 403 W 2nd St | 168.93 |
| G I Daily Independent | 416 W 1st St | 556.95 |
| Liederkrantz Society | 403 W 1st St | 1,861.55 |
| Yancey Rental Pool | 123 N Locust St # F | - |
| Equitable Planning & Investments | 119 W 2nd St | - |
| Vacant Property | 106 E 3rd | - |
| Just Desserts | 206 N Locust | 113.85 |
| Vacant Property | 208 N Locust | - |
| GI Federation Of Labor Temple | 210 N Walnut | - |
| General Collection | 310 N Walnut | 113.85 |
| Boost Mobile | 223 W 2nd St | 113.85 |
| Balz Reception | 213 N Sycamore St | 895.42 |
| On The Avenue Antiques & Art | 322 W 3rd St | 113.85 |
| The Harmony Room | 315 N Wheeler | 118.61 |
| TOTAL | | 40,006.41 |

Publish three times:

August 17, 2012
August 24, 2012
August 31, 2012

Squire Footage
Ad;

<20.63>

39,985.78

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