

# **City of Scottsbluff, Nebraska**

**Monday, October 11, 2021**

**Regular Meeting**

## **Item New Bus1**

### **Tax Increment Financing - 26 Group Fuel Station and Convenience Store - West Project.**

*Conduct a public hearing for the purpose of reviewing and obtaining comment on a Redevelopment Plan submitted by 26 Group, LLC for the 26 Group Fuel Station and Convenience Store-West Project. The area to be redeveloped under the Redevelopment Plan is described as Lots 11, 12, and 13, Hight's Addition to the City of Scottsbluff, Scotts Bluff County, Nebraska, commonly known as 823, 827, 831, and 837, W. 27th Street, Scottsbluff, Nebraska.*

*Review and take action on a Resolution recommending approval of the Redevelopment Plan for the 26 Group Fuel Station and Convenience Store-West Project.*

Staff Contact: Zachary Glaubius, Planning Administrator

# Simmons Olsen Law Firm, P.C., L.L.O.

Attorneys at Law

Rick L. Ediger  
Steven W. Olsen  
Kent A. Hadenfeldt  
John L. Selzer  
Adam A. Hoelsing  
Elizabeth A. Stobel  
Megan A. Dockery  
Amy N. Leininger\*  
\*Also Licensed in Wyoming

1502 Second Avenue  
Scottsbluff, Nebraska 69361-3174  
(308) 632-3811  
Fax (308) 635-0907

Website: [www.simmonsolsen.com](http://www.simmonsolsen.com)  
E-mail: [jlselzer@simmonsolsen.com](mailto:jlselzer@simmonsolsen.com)

Howard P. Olsen, Jr., Of Counsel  
John A. Selzer, Of Counsel  
Steven C. Smith, Of Counsel

Robert G. Simmons, Jr. (1918-1998)

ALLIANCE OFFICE  
129 East 5th Street  
Alliance, NE 69301  
(308) 761-047

Please Direct All  
Correspondence  
To Scottsbluff Office

---

To: City of Scottsbluff Planning Commission  
From: John L. Selzer, Deputy City Attorney  
Date: October 6, 2021  
Re: 26 Group Fuel Station and Convenience Store-West Redevelopment Plan

---

**Introduction:** At your October 11, 2021 meeting you will conduct a public hearing regarding the Redevelopment Plan for the 26 Group Fuel Station and Convenience Store-West project (the “Plan” and the “Project”). The Plan is currently a preliminary plan and there may be updates to the Plan. However, there are no updates expected which would change the issues addressed in this memo. The proposed Project is in an area that has been designated as blighted and substandard and in need of redevelopment. After the public hearing, you will make a recommendation regarding the Plan and Project to the Scottsbluff Community Redevelopment Authority (“CRA”) and City Council.

**Standard of Review:** The Planning Commission is tasked with reviewing and recommending whether the Project and Plan conform to the general plan for development of the City as a whole. Thus, you must analyze whether the Project and Plan conform to the 2016 Scottsbluff Comprehensive Plan (the “Comprehensive Plan”).

**Issues Relevant to Your Review:** The Project Site is described as Lots 11, 12, and 13, Hight’s Addition to the City of Scottsbluff, Scotts Bluff County, Nebraska commonly known as 823, 827, 831, and 837, W. 27<sup>th</sup> Street, Scottsbluff, Nebraska.

According to the 2016 Scottsbluff Comprehensive Plan, the Project Site is in the Northwest District and in a Northwest Commercial Neighborhood. Principles for sustainable development for the Northwest District include encouraging new development to be contiguous with existing development, building successful nodes at major intersections of 27<sup>th</sup> Street through aesthetics, building design, and encouraging commercial and mixed uses, and directing higher intensity uses toward arterials, with highest intensities at intersections of arterials and collectors. The Northwest Commercial Neighborhoods contemplate heavier daytime use, 24 hour retail, fast-food, or traveler activity, multi-modal accommodations integrated on 27<sup>th</sup> Street and included on Avenue I, and C-2 as the appropriate zone. The Redeveloper’s development of the Project Site is consistent with the Comprehensive Plan.

The Project Site is zoned as C-2 (Neighborhood and Retail Commercial) which includes convenience stores with dispensing gasoline and restaurants as principal permitted uses. Thus, no zoning changes are necessary.

**Conclusion:** If at the conclusion of the public hearing, the Planning Commission feels that the proposed Project and Plan conform to the Comprehensive Plan, it may recommend approval of the Plan and Project to the CRA and City Council. A proposed resolution has been provided.

**CITY OF SCOTTSBLUFF REDEVELOPMENT PLAN**  
*26 Group Fuel Station and Convenience Store-West*

**TABLE OF CONTENTS**

<b><u>Section</u></b>	<b><u>Page</u></b>
<b>1. Introduction/Executive Summary .....</b>	<b>1</b>
<b>2. Blighted and Substandard Condition of Project Site .....</b>	<b>1</b>
<b>3. Statutory Elements.....</b>	<b>1</b>
<b>4. Conformity to General Plan of the City.....</b>	<b>2</b>
<b>5. Proposed Financing.....</b>	<b>3</b>
<b>6. Implementation of Plan.....</b>	<b>5</b>

**Attachments**

**Attachment 1:** *Blighted and Substandard Maps*

**Attachment 2:** *Map of Project Site*

**Attachment 3:** *Site Plan/Elevations*

**Attachment 4:** *Excerpts from Comprehensive Plan*

**Attachment 5:** *Proposed Cost-Benefit Analysis*

**CITY OF SCOTTSBLUFF REDEVELOPMENT PLAN**  
**26 Group Fuel Station and Convenience Store-West**

**1. Introduction/Executive Summary**

26 Group, LLC (the “Redeveloper”) submits this Redevelopment Plan (“Plan”) to the City of Scottsbluff City Council (the “City”), the City of Scottsbluff Planning Commission (“Planning Commission”), and the City of Scottsbluff Community Redevelopment Authority (the “CRA”), according to the Nebraska Community Development Law, NEB. REV. STAT. § 18-2101 *et seq.*

Under this Plan, the Redeveloper proposes to develop the “Project Site” into a fuel station and convenience store (the “Project”). The Project Site has been declared to be blighted and substandard. The Redeveloper is requesting tax increment financing for certain eligible costs and expenses related to the Project.

**2. Blighted and Substandard Condition of Project Site (NEB. REV. STAT. §§ 18-2103 (3) and (31) and 18-2109)**

The City has declared the Project Site and surrounding areas as blighted and substandard as defined in the Nebraska Community Development Law. *See* Attachment 1.

**3. Statutory Elements (NEB. REV. STAT. §§ 18-2103(27) and 18-2111)**

- A. *Boundaries of the Project Site:*** The Project Site is described as Lots 11, 12, and 13, Hight’s Addition to the City of Scottsbluff, Scotts Bluff County, Nebraska commonly known as 823, 827, 831, and 837, W. 27<sup>th</sup> Street, Scottsbluff, Nebraska. Aerial maps of the Project Site are attached as Attachment 2.
- B. *Land Acquisition:*** The Redeveloper purchased the Project Site on June 4, 2021 in contemplation of redeveloping the Project Site according to this Plan.
- C. *Land Uses:*** The Redeveloper intends to build a new fuel station for cars and pickups and a convenience store. The convenience store will include a beer/wine cave, a co-branded fast food area, restrooms, and office area.
- D. *Land Coverage, and Building Intensities:*** The Project Site is approximately 40,500 square feet. The proposed estimated building coverages are as follows:
- Convenience Store: 4500 square feet
  - Canopies: 24’x 132’
- See Attachment 3, Site Plan and Elevations.
- E. *Site Plan:*** See Attachment 3.
- F. *Existing Uses and Condition:*** The Project Site is currently comprised of old, vacant buildings. The buildings were previously used by a gaming machine business, a laundromat, and a plumbing business.

- G. *Demolition and Removal of Structures:*** The developer intends to demolish all of the current structures on the Project Site.
  - H. *Population Densities:*** The Plan does not contemplate a change in population densities around the Project Site. Increased traffic to and use on the Project Site will likely result due to the increased employment and customers on the Project Site.
  - I. *Zoning Changes:*** The Project Site is zoned as C-2 (Neighborhood and Retail Commercial) which includes convenience stores with dispensing gasoline and restaurants as principal permitted uses. Thus, no zoning changes are necessary.
  - J. *Additional Public Facilities and Utilities:*** No additional public facilities and utilities are anticipated.
  - K. *Street Layouts, Street Levels, and Grades:*** No changes to street layouts, street levels, and grades are needed for this Plan.
  - L. *Ordinance and Building Code Changes:*** No ordinance or building code changes are contemplated by the Plan.
4. **Conformity to General Plan of the City (NEB. REV. STAT. §§ 18-2112, 18-2113(1), and 18-2116(1)(a)).**

The Planning Commission, City, and CRA are all tasked with determining whether this Plan conforms to the general plan for the development of the City as a whole. NEB. REV. STAT. §§ 18-2112, 18-2113(1), and 18-2116(1)(a).

According to the 2016 Scottsbluff Comprehensive Plan, the Project Site is in the Northwest District and in a Northwest Commercial Neighborhood. Principles for sustainable development for the Northwest District include encouraging new development to be contiguous with existing development, building successful nodes at major intersections of 27<sup>th</sup> Street through aesthetics, building design, and encouraging commercial and mixed uses, and directing higher intensity uses toward arterials, with highest intensities at intersections of arterials and collectors. The Northwest Commercial Neighborhoods contemplate heavier daytime use, 24 hour retail, fast-food, or traveler activity, multi-modal accommodations integrated on 27<sup>th</sup> Street and included on Avenue I, and C-2 as the appropriate zone. The Redeveloper's development of the Project Site is consistent with the Comprehensive Plan. Relevant excerpts from the Comprehensive Plan are attached as Attachment 4.

## 5. Proposed Financing

**A. Tax Increment Financing.** The Redeveloper is requesting tax increment financing to pay for statutorily eligible expenses, to the extent such funds are available. The tax increment financing will be generated from the increased property taxes to be paid on the Project Site after development all according to NEB. REV. STAT. § 18-2147. The amount of the available proceeds from tax increment financing (“TIF Revenues”) is estimated at approximately \$865,485.00, calculated as follows:

a. Estimated Base Value:	\$ 341,050.00
b. Estimated Value at Completion:	\$3,000,000.00
c. Tax Increment (b minus a):	\$2,658,950.00
d. Estimated Levy:	2.17%
e. Average Annual Projected Shift (rounded):	\$ 57,699.00
f. Total TIF Available (e multiplied by 15)	\$ 865,485.00

*Note: The above figures are based on estimated values, project completion/phasing timelines, and levy rates. Actual values and rates may vary materially from the estimated amounts.*

The TIF Revenues will be used to make principal and interest payments toward a tax increment financing bond (“TIF Indebtedness”) to be held or sold by the Redeveloper. The principal amount of the TIF Indebtedness will be based on the eligible expenses actually incurred. The interest rate will be established as set forth in the Redevelopment Contract.

Because the Plan proposes the use of tax increment financing, the City must find that the Plan would not be economically feasible without the use of tax increment financing and the Project would not occur in the blighted and substandard area without the use of tax increment financing. The City and the CRA must also find that the costs and benefits of the Project, including costs and benefits to other affected political subdivisions, the economy of the community, and the demand for public and private services have been analyzed and been found to be in the long-term best interest of the community. NEB. REV. STAT. §§ 18-2113(2) and 18-2116(1)(b).

The Redeveloper certifies that the Plan would not be economically feasible and would not occur in the blighted and substandard area without the use of tax increment financing. The Redeveloper’s lender has requested that the Redeveloper obtain additional funding for the Project.

Notwithstanding the foregoing, the Redeveloper understands the liability of the CRA and City shall be limited to the TIF Revenues received by the CRA with respect to the Project available to pay the TIF Indebtedness issued for this Project and the Redeveloper shall look exclusively thereto for the payment on any TIF Indebtedness. The Redeveloper acknowledges that the above figures are, and any TIF Indebtedness will be set, based on estimates and assumptions, including expectations as to the completion of construction and valuations, suggested by the Redeveloper, which may alter substantially and materially, and/or certain project costs incurred by the Redeveloper, and that tax increment revenues may be altered or eliminated entirely based on future decisions of the Nebraska Legislature or the voters of the State of Nebraska or by future court decisions.

Below are the portions of the project, and estimated cost that the Redeveloper proposes to be paid for with TIF Revenues, to the extent available:

Land Acquisition	\$ 600,000.00
Tank Removal	\$ 50,000.00
Site Demolition	\$ 150,000.00
Site Utilities	\$ 70,000.00
Civil Engineering	\$ 21,000.00
Plan Preparation/Legal (City Application, Processing, and Administrative Fees)	\$ 13,905.00
Total	\$ 904,905.00

**B. Private Investment/Financing.** The estimated TIF Revenues available will not be sufficient to cover the eligible costs. The Redeveloper will make a substantial private investment in and obtain private financing for the private improvements such as the building and equipment estimated at almost \$2,494,325.00.

Below is a breakdown of estimated costs and expenses of the Project and the use of funds for each. A "TIF Adjustment" is made to show the TIF eligible expenses that will not be covered by TIF, but rather private investment. This breakdown does not account for interest to be paid out of TIF funds.

Description	TIF Funds	Private Funds	
Land Acquisition	\$ 600,000.00		
Legal (non TIF)/Closing Costs		\$ 20,000.00	
Building		\$ 850,000.00	
Paving		\$ 290,000.00	
Tank Removal	\$ 50,000.00		
Site Demolition	\$ 150,000.00		
Site Utilities	\$ 70,000.00		
Restaurant Equipment/Frig/Freezers		\$ 250,000.00	
Fuel Pumps/Tanks/Readers		\$ 710,000.00	
Signage		\$ 80,000.00	
Civil Engineering	\$ 21,000.00		
Architect		\$ 45,000.00	
Landscaping		\$ 15,000.00	
Management Fee		\$ 194,905.00	
Sub Totals	\$ 891,000.00	\$ 2,454,905.00	
Plan Preparation/Legal (City Application, Processing, and Administrative Fees)	\$ 13,905.00		
Estimated TIF Eligible Expenses	\$ 904,905.00		
Adjustment*	\$ (39,420.00)	\$ 39,420.00	<b>Total Project Costs</b>
Totals	\$ 865,485.00	\$ 2,494,325.00	<b>\$ 3,359,810.00</b>
*Adjustment showing TIF eligible costs estimated to not be covered by TIF proceeds			

*Please note that all the figures in this Plan are estimates and tax increment financing granted will be based on actual costs incurred for eligible expenses, as limited by tax increment revenues received.*

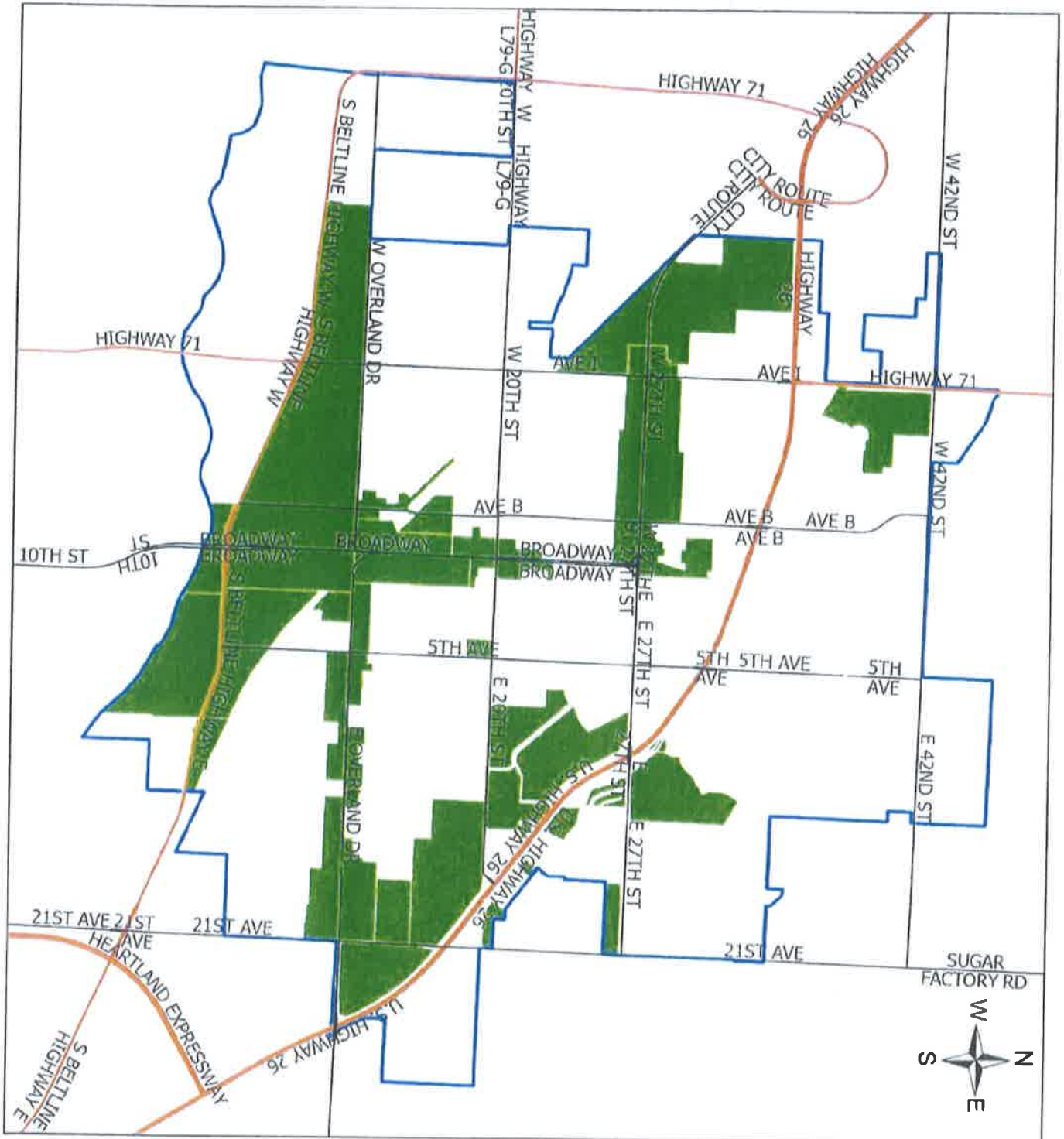
A proposed statutory Cost-Benefit Analysis of the Project is attached as Attachment 5.

**6. Implementation of the Plan**

Upon approval of this Plan, the Redeveloper will enter into a Redevelopment Contract with the CRA which shall govern the implementation of this Plan. All public improvements related to this Plan shall be according to (a) plans and specifications approved in writing by the City in advance of commencement of construction, (b) all ordinances and codes adopted by the City, as in effect at the time that the public improvements are constructed, and (c) any other agreement related to the public improvements between the Redeveloper and the City. The Redevelopment Contract between the Redeveloper and the CRA shall not replace or supersede the need for the Redeveloper to obtain other agreements, consents, permits, or licenses from the City related to the public improvements or other improvements as may be required by the City for the type of work to be performed on the Project Site.



**26 Group Fuel Station and Convenience Store-West  
Attachment 1  
Blighted and Substandard Maps**



# City of Scottsbluff Blight Areas

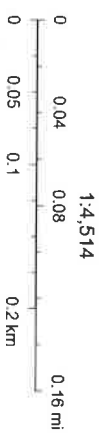
- Highway
- Main Road
- Residential
- Corporate Limits
- Blight Areas

Taylor Stephens  
City of Scottsbluff GIS  
Created on April 19, 2021  
Updated on June 23, 2021  
Coordinate System:  
NAD 1983 State Plane Nebraska  
FPS 2600 Feet  
Lambert Conformal Conic

# Blighted and Substandard Area Area Closeup



September 1, 2021



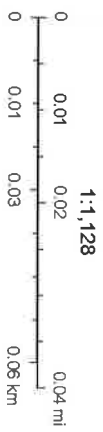
**26 Group Fuel Station and Convenience Store-West  
Attachment 2  
Maps of Project Site**



# Project Site



September 1, 2021

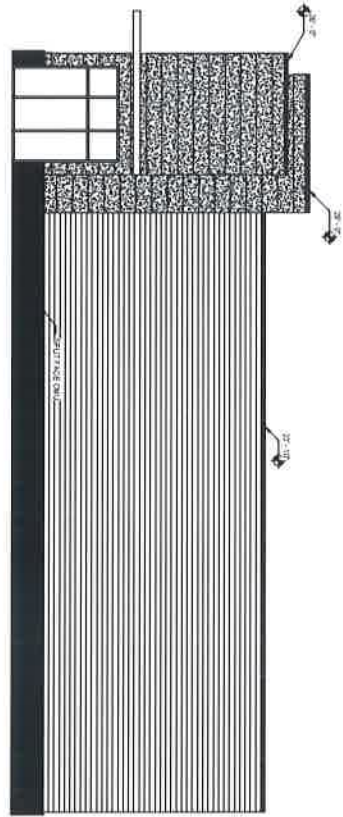




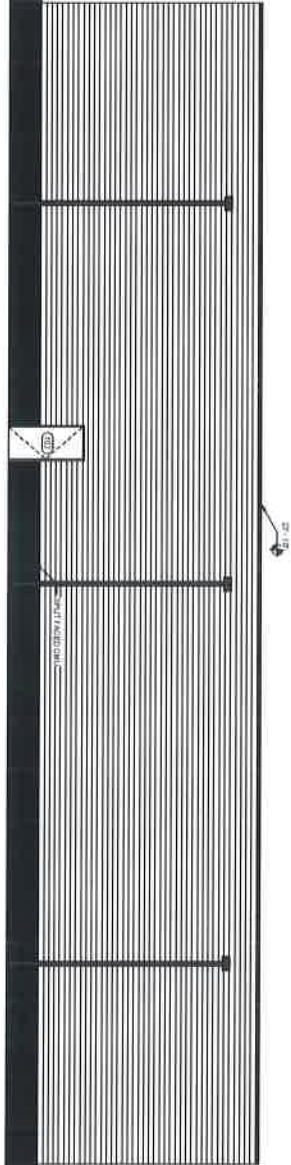
**26 Group Fuel Station and Convenience Store-West  
Attachment 3  
Site Plan/Elevations**







1 EAST Elevation  
3/16" = 1'-0"



2 NORTH Elevation  
3/16" = 1'-0"



CONSTRUCTION  
DOCUMENTS

## NEW CONVENIENCE STORE

for  
26 GROUP, LLC

PROJECT #:

DATE: 9/9/21

DESIGNER: RGS

REVISIONS

DATE: 11/11/2021

BY: JFH

DATE: 11/11/2021

BY: JFH

DATE: 11/11/2021

BY: JFH

DATE: 11/11/2021

BY: JFH

DATE: 11/11/2021

BY: JFH

DATE: 11/11/2021

BY: JFH

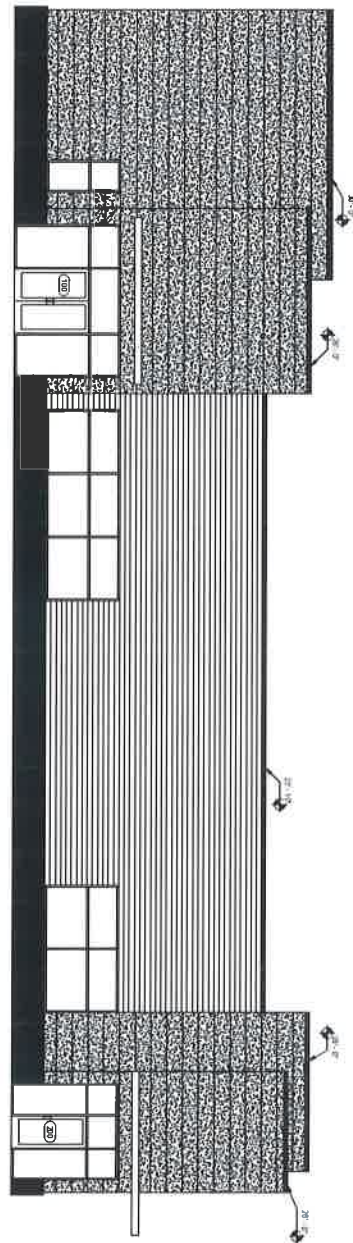
DATE: 11/11/2021

BY: JFH

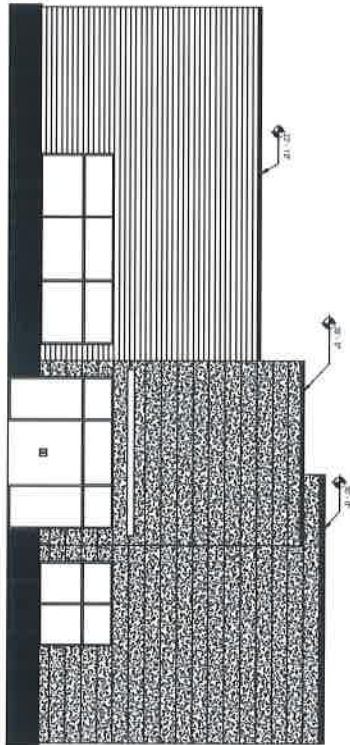
DATE: 11/11/2021

BY: JFH

DATE: 11/11/2021



1 SOUTH Elevation  
3/10/21



2 WEST Elevation  
3/10/21



CONSTRUCTION  
DOCUMENTS

## NEW CONVENIENCE STORE

for  
26 GROUP, LLC

PROJECT #:  
DATE: 9/9/21

DRAWN: MCS

REVISIONS

DATE: 3/10/21

BY: JFH

DATE: 3/10/21

BY: JFH

DATE: 3/10/21

BY: JFH

DATE: 3/10/21

BY: JFH

DATE: 3/10/21

BY: JFH

DATE: 3/10/21

BY: JFH

DATE: 3/10/21

BY: JFH

DATE: 3/10/21

BY: JFH

DATE: 3/10/21

BY: JFH

DATE: 3/10/21

BY: JFH

DATE: 3/10/21

BY: JFH

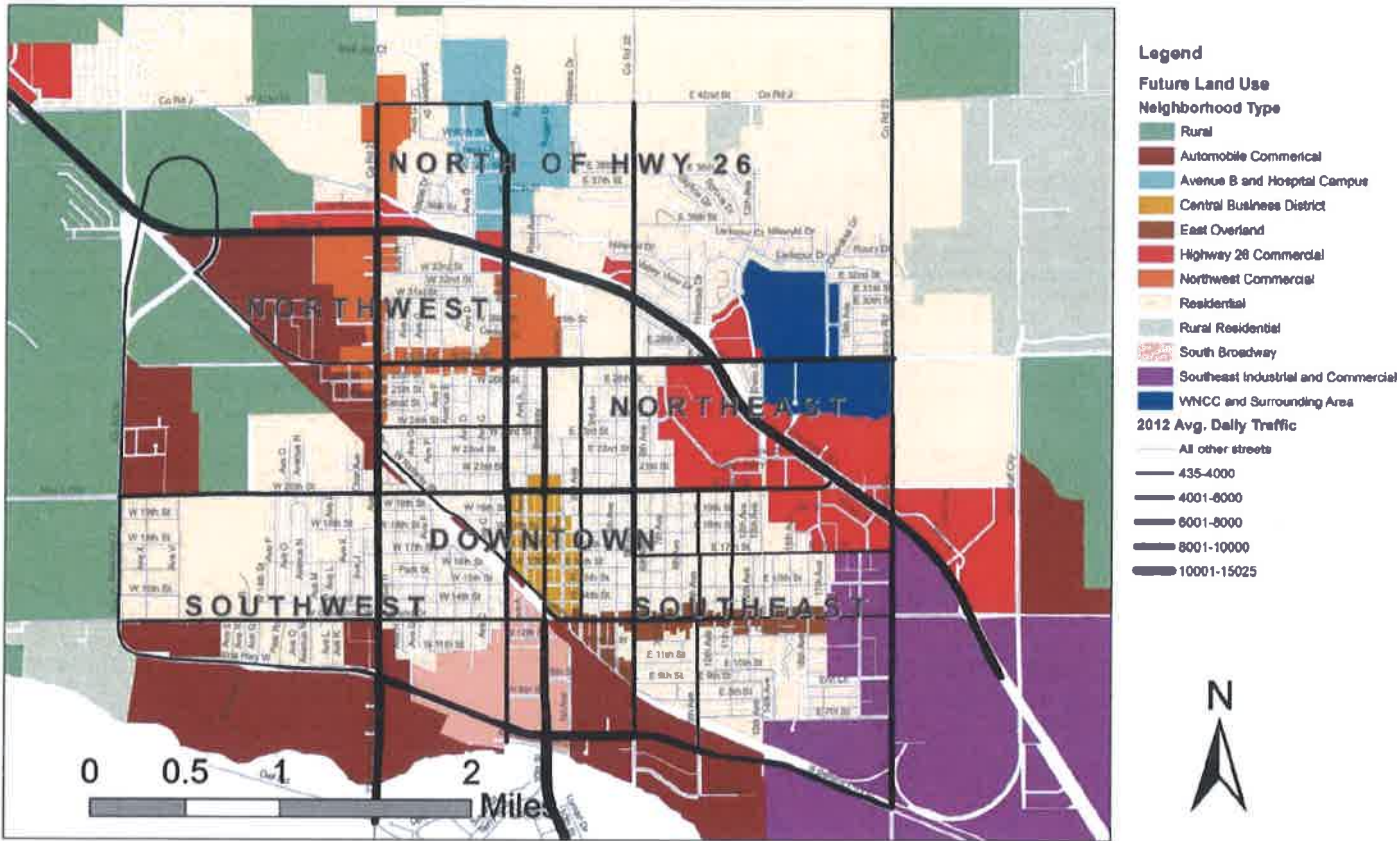
DATE: 3/10/21

BY: JFH

SHEET  
A201

**26 Group Fuel Station and Convenience Store-West  
Attachment 4  
Excerpts from Comprehensive Plan**

Scottsbluff Future Land Use Map



Summary of Neighborhood Types

Neighborhood	Characteristics
<b>East Overland</b>	<p><b>Hours:</b> Active daytime, limited nighttime activities</p> <p><b>Auto:</b> Human scale transportation oriented. Formalized bicycle and pedestrian accommodations.</p> <p><b>Mass:</b> Dense business corridor built near or to the street, one to two stories, Corners built out to develop 'nodes' of activity</p> <p><b>Emissions:</b> High activity during the day, generally residential daily business traffic, low amounts of noise and smells, and enforced aesthetic and design standards.</p> <p><b>Appropriate zones:</b> C-1, C-2, R-1a*</p>
<b>Southeast Industrial</b>	<p><b>Hours:</b> Active daytime and nighttime</p> <p><b>Auto:</b> Heavy traffic both personal and commercial motorized vehicles</p> <p><b>Mass:</b> Wide variety of buildings</p> <p><b>Emissions:</b> High amounts of noise and smells tolerated closer to highway 26. Heavy day-time traffic acceptable closer to residential areas west of 21st Avenue. .</p> <p><b>Appropriate zones:</b> C-3, M-1, M-2</p>
<b>WNCC Campus and Surrounding Area</b>	<p><b>Hours:</b> Daytime, generally 8-5 working hours.</p> <p><b>Auto:</b> Both motorized and non-motorized traffic should be well facilitated, Motorized vehicle convenience should yield to pedestrian connectivity</p> <p><b>Mass:</b> Variety of building types and heights and setbacks. Moderate to low density with accompanying open space and landscaping.</p> <p><b>Emissions:</b> High activity during the day, generally residential daily business traffic, low amounts of noise and smells, and enforced aesthetic and design standards.</p> <p><b>Appropriate zones:</b> R-1a, O-P, R-4</p>
<b>Highway 26 Commercial</b>	<p><b>Hours:</b> Daytime and evening. Nighttime activity acceptable adjacent to highway.</p> <p><b>Auto:</b> Motorized vehicle oriented to facilitate both personal and commercial vehicles. Formalized pedestrian and cycling facilities.</p> <p><b>Mass:</b> Variety of building types and heights and setbacks. Moderate to high density and mixes of uses.</p> <p><b>Emissions:</b> High activity during the day, low amounts of non-restaurant smells, lower noise, and enforced aesthetic and landscaping standards.</p> <p><b>Appropriate zones:</b> C-2, PBC, O-P, R-4</p>
<b>Avenue B and Hospital Campus</b>	<p><b>Hours:</b> Daytime and evening. Nighttime activity acceptable adjacent to highway.</p> <p><b>Auto:</b> Motorized vehicle oriented to facilitate both personal and commercial vehicles. Formalized pedestrian and cycling facilities.</p> <p><b>Mass:</b> Variety of building types and heights and setbacks. Moderate to high density and mixes of uses.</p> <p><b>Emissions:</b> High activity during the day, low amounts of non-restaurant smells, lower noise, and enforced aesthetic and landscaping standards.</p> <p><b>Appropriate zones:</b> C-2, PBC, O-P, R-5</p>
<b>Northwest Commercial</b>	<p><b>Hours:</b> Heavier daytime use, 24 hour retail, fast-food, or traveler activity accepted.</p> <p><b>Auto:</b> Multi-modal accommodations integrated on 27th street and included on Avenue I.</p> <p><b>Mass:</b> Big box with surface parking acceptable when built to design code, shared buildings, built out along key intersections, low height, set-backs to encourage walkability on 27th st.</p> <p><b>Emissions:</b> Traffic heaviest in the day but continuing through the night, low amounts of non-restaurant smells, lower noise, and enforced aesthetic and landscaping standards.</p> <p><b>Appropriate zones:</b> C-2</p>

Comprehensive Plan 2019 | Page 21



## Northwest

### Themes:

- 1. Growing as a regional leader of commerce and economic opportunity**
  - Home to employment hubs, Housing that supports a thriving workforce, High transportation accessibility
- 2. Living into our unique character of a city in the country**
  - Home to retail amenities to serve the surrounding neighborhoods and the region
- 3. Promoting the health and happiness of all citizens**
  - Clean, safe neighborhoods, multimodal active transportation options, access to parks
- 4. Inclusive Opportunities for participation in civic life**
  - Strong civic groups, available resources, community events

### Principles:

- 5. Interconnection of Neighborhoods and amenities**
  - a. Improve pedestrian and cycling facilities across the highway and throughout the neighborhood. Utilize neighborhood through streets, Railway St., and multi-modal accommodations along 27<sup>th</sup> St and Ave. B.
  - b. Safe and efficient motorized transportation along major arterials, encouraging shared driveways and limited access points.
  - c. Safe routes to school with attention to crosswalks on high traffic roads, crossing guards, and drop-off, pick-up traffic flow.
- 6. Sustainable development**
  - a. Incorporate native species, and natural landscaping into codes commercial development and campus landscape design.
  - b. Natural stormwater facilities in uses with high percentage of impervious surfaces.
  - c. Direct higher intensity uses towards arterials, with highest intensities at intersections of arterials and collectors.
  - d. Build successful nodes at major intersections on 27<sup>th</sup> street through aesthetics, building design, and encouraging commercial and mixes of uses.
  - e. Preserve undeveloped land where city utilities could be extended for long term (10-20 year) development needs.
  - f. Encourage new development to be contiguous with existing development with planned linkages between roads and utilities.
  - g. Avoid development in floodplain
  - h. Restrict uses that may have a negative impact on the City's wellfield.
- 7. Access to culture and recreation**
  - a. Connect residential areas to parks through walking and biking trail connectivity and attention to pedestrian accommodations along and across heavily trafficked thoroughfares.
  - b. Plan for a public access to a park or greenspace in current and new development, striving for no one residence to be more than a quarter mile walking distance from recreation facilities.
  - c. Encourage opening school grounds as regular park access.
  - d. Create positive, safe gathering places for neighbors and youth in parks and outside of restaurants.
- 8. Strong neighborhoods and places, rooted in our unique character**

- a. Make programs that encourage up-keep of private property and neighborhoods more accessible and better communicated.
- b. Facilitate and support neighborhood involvement in plans, studies, and community events.
- c. Continue traditional neighborhood style of homes, streets, and sidewalks in residential areas.
- d. Improve aesthetics and landscaping along collectors, arterials, and in front of businesses, utilizing native species and enforcing design standards in Northwest Commercial Corridors.

## Northwest Neighborhoods

### *Northwest Commercial*

Appropriate Zones: C-2

- **Hours:** Heavier daytime use, 24 hour retail, fast-food, or traveler activity accepted.
- **Auto:** Multi-modal accommodations integrated on 27<sup>th</sup> street and included on Avenue I.
- **Mass:** Big box stores, shared buildings, low height but smaller setbacks on 27<sup>th</sup> Street to encourage walkability.
- **Emissions:** Traffic heaviest in the day but continuing through the night, low amounts of non-restaurant smells, lower noise, and enforced aesthetic and landscaping standards.

\*This neighborhood may include mixed use zoning in the future. Until the City adds Mixed Use as a zoning district, either C-2 or R-1a would be appropriate zones for this area.

**26 Group Fuel Station and Convenience Store-West  
Attachment 5  
Proposed Cost Benefit Analysis**



**Community Redevelopment Authority, City of Scottsbluff, Nebraska**  
**26 Group Fuel Station and Convenience Store-West**  
**COST-BENEFIT ANALYSIS**  
**(Pursuant to Neb. Rev. Stat. § 18-2113)**

**A. Project Sources/Use of Funds:** An estimated \$865,485.00 of TIF Revenues are available for this Project. The public investment from TIF will leverage approximately \$2,494,325.00 in private sector investment; a private investment of approximately \$2.88 for every TIF dollar invested. Below is a breakdown of estimated costs and expenses of the Project and the use of funds for each. (This breakdown does not account for interest to be paid out of TIF Revenues).

Description	TIF Funds	Private Funds	
Land Acquisition	\$ 600,000.00		
Legal (non TIF)/Closing Costs		\$ 20,000.00	
Building		\$ 850,000.00	
Paving		\$ 290,000.00	
Tank Removal	\$ 50,000.00		
Site Demolition	\$ 150,000.00		
Site Utilities	\$ 70,000.00		
Restaurant Equipment/Frig/Freezers		\$ 250,000.00	
Fuel Pumps/Tanks/Readers		\$ 710,000.00	
Signage		\$ 80,000.00	
Civil Engineering	\$ 21,000.00		
Architect		\$ 45,000.00	
Landscaping		\$ 15,000.00	
Management Fee		\$ 194,905.00	
Sub Totals	\$ 891,000.00	\$ 2,454,905.00	
Plan Preparation/Legal (City Application, Processing, and Administrative Fees)	\$ 13,905.00		
Estimated TIF Eligible Expenses	\$ 904,905.00		
Adjustment*	\$ (39,420.00)	\$ 39,420.00	<b>Total Project Costs</b>
Totals	\$ 865,485.00	\$ 2,494,325.00	<b>\$ 3,359,810.00</b>
*Adjustment showing TIF eligible costs estimated to not be covered by TIF proceeds			

**B. Tax Revenues and Tax Shifts Resulting from the Division of Taxes.**

Taxes from base value of the Project Site will be available to the local taxing jurisdictions regardless of the tax increment financing. The current value of the Project Site is \$341,050.00. Real estate taxes assessed against the Project Site are currently \$7,052.86 per year. The local taxing jurisdictions are the City, Scotts Bluff County, Scottsbluff Public Schools, WNCC, ESU 13, and North Platte NRD. The tax increment revenues from this Project will not be available to local taxing jurisdictions for up to 15 years after the effective date of the division of taxes. During those times, the tax increment revenues from the Project Site will be used to reimburse the Redeveloper for the eligible development costs (with interest) necessary for the Project. The estimated tax increment revenues are calculated as follows:

a. Estimated Base Value:	\$ 341,050.00
b. Estimated Value at Completion:	\$3,000,000.00
c. Tax Increment (b minus a):	\$2,658,950.00
d. Estimated Levy:	2.17%
e. Average Annual Projected Shift (rounded):	\$ 57,699.00
f. Total TIF Available (e multiplied by 15)	\$ 865,485.00

*Note: The above figures are based on estimated values, project completion/phasing timelines, and levy rates. Actual values and rates may vary materially from the estimated amounts.*

***C. Public Infrastructure and Community Public Service Needs Impacts and Local Tax Impacts Arising from Project Approval.***

No public infrastructure and community public service needs impacts are anticipated.

***D. Impacts on Employers and Employees of Firms Locating or Expanding Within the Boundaries of the Redevelopment Project Area.***

The Redeveloper anticipates the following employment on the Project Site after redevelopment:

<u>Fuel Station</u>	<u>Restaurant</u>
1 full time Manager	1 full time Manger
2 Assistant Managers	1 Assistant Manager
6 part time Cashiers	4 part time Cashiers
4 part time Cooks	6 part time cooks
2 full time cooks	2 full time cooks

***E. Impacts on other Employers and Employees within the City and immediate area located outside the Redevelopment Project Area.***

No negative impacts on employers and employees within and surrounding the City are anticipated.

***F. Impacts on Student Populations of Scottsbluff Public Schools.***

No negative impacts on Scottsbluff Public Schools are anticipated.

***G. Other Impacts***

- Use of local contractors for construction
- Increase in personal property taxes

**RESOLUTION \_\_\_\_\_**

**BE IT RESOLVED BY THE PLANNING COMMISSION OF THE CITY OF  
SCOTTSDLUFF, NEBRASKA:**

**Recitals:**

a. Pursuant to the Community Development Law, NEB. REV. STAT. § 18-2101 *et seq.*, a redevelopment plan titled *26 Group Fuel Station and Convenience Store-West* by 26 Group, LLC (the “Redevelopment Plan”) has been submitted to the Planning Commission.

b. The Planning Commission has reviewed the Redevelopment Plan as to its conformity with the 2016 Scottsbluff Comprehensive Plan (the “Comprehensive Plan”).

**Resolved:**

1. The Planning Commission finds that Redevelopment Plan conforms to the Comprehensive Plan and recommends approval of the Redevelopment Plan to the Scottsbluff Community Redevelopment Authority and City Council.

2. All prior resolutions of the Commission in conflict with the terms and provisions of this Resolution are repealed to the extent of such conflicts.

3. This Resolution shall become effective immediately upon its adoption.

**PASSED and APPROVED** on October \_\_\_\_, 2021

**PLANNING COMMISSION OF THE CITY  
OF SCOTTSDLUFF, NEBRASKA**

ATTEST:

By: \_\_\_\_\_  
Chair

By: \_\_\_\_\_  
Recording Secretary