

ORDINANCE NO. 9967

AN ORDINANCE ADDING SECTIONS 126 AND 127 TO ARTICLE XI TO CHAPTER 23 OF THE GRAND ISLAND CITY CODE; PROVIDING FOR THE LEVY OF A RETAIL BUSINESS OCCUPATION TAX FOR A REDEVELOPMENT PROJECT PURSUANT TO AN AMENDED REDEVELOPMENT PLAN ENCOMPASSING AN ENLARGED AREA OF CRA 28; AND OTHER MATTERS RELATED THERETO.

WHEREAS, the City of Grand Island, Nebraska, a municipal corporation and city of the first class, ("City") has determined it to be desirable to undertake and carry out urban redevelopment projects in areas of the City which are determined to be substandard and blighted and in need of redevelopment; and

WHEREAS, the Nebraska Community Development Law, Chapter 18, Article 21, Nebraska Reissue Revised Statutes of 2022, as amended (the "Act"), prescribes the requirements and procedures for the planning and implementation of redevelopment projects; and

WHEREAS, on November 22, 2022, by Resolution No. 2022-341, the City Council of the City ("Council") as authorized by the Act, approved the Site Specific Redevelopment Plan for Redevelopment Area No. 28 (the "Redevelopment Plan"), which, in part, provides for the redevelopment of a commercial shopping center (the "Redevelopment Project") between 13th Street and State Street and between U.S. Highway 281 and Webb Road in the Redevelopment Project Area as shown on Exhibit "A" (attached hereto and incorporated herein by reference); and

WHEREAS, the Redevelopment Plan and Resolution No. 2022-341 provide for the designation of the Redevelopment Project Area shown on Exhibit "A" as an "enhanced employment area" as defined in Section 18-2103(22) of the Act (the "Enhanced Employment Act Area"); and

WHEREAS, on November 21, 2023, by Resolution No. 2023-304, the Council as authorized by the Act, approved an Amendment of Redevelopment Plan, Grand Island CRA Area 28 Conestoga Marketplace, October 2022, Enlarging the Redevelopment Area and Designating Additional Real Estate as an Enhanced Employment Area ("Amended Plan"). The Amended Plan approved enlargement of the Enhanced Employment Area to declare Lots 2 and 3 Conestoga Mall Eighth Subdivision and South 191.53 feet of the West 220 feet of Lot 1 of Conestoga North Twelfth Subdivision, all in the City of Grand Island, Hall County, Nebraska, ("Enlarged Area").

WHEREAS, pursuant to Section 18-2142.02 of the Act, the City is authorized to agree to and to levy and collect a general business occupation tax upon the businesses and users of space within an Enhanced Employment Act Area for the purpose of paying all or any part of the costs and expenses of the Enhanced Employment Act Project within the Enlarged Area and Woodsonia Hwy 281, LLC (the

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"Developer") on behalf of itself and its successors and assigns has requested that the City levy and collect such a tax within the Enlarged Area; and

WHEREAS, the City Council has determined it is necessary, desirable, advisable, and in the best interests of the City that a general business occupation tax be imposed within the Enlarged Area as provided by the Act for the purposes set forth herein.

NOW THEREFORE, BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF GRAND ISLAND, NEBRASKA:

SECTION 1. Article XI to Chapter 23 of the Grand Island City Code is hereby amended to add additional sections as follows:

**§23-126. Tax Imposed on Enlarged Area of CRA 28: Collection of Tax**

- A. On or after the effective date of this tax and in each calendar month thereafter there is hereby imposed a retail business occupational tax upon each and every Person operating a General Retail Business within the Enlarged Area for any period of time during a calendar month. The amount of such tax shall be one and one-half percent (1.50%) of all General Retail Business transactions which the State of Nebraska is authorized to impose a tax as allowed by the Nebraska Local Option Revenue Act for each calendar month derived from the General Retail Business subject to this tax. Such tax shall be imposed on transactions which the State of Nebraska is authorized to impose a tax as allowed by the Nebraska Local Option Revenue Act resulting from the sales of products or services within the limits of the Enhanced Employment Act Area which are subject to the sales and use tax imposed by the State of Nebraska, except that no occupation tax shall be imposed on any transaction which is subject to tax under Sections 53-160, 66-489, 66-489.02, 66-4,140, 66- 4,145, 66-146, 77-2602 or 77-4008 of the Nebraska Revised Statutes or which is exempt from tax under Section 77-2704.24 of the Nebraska Revised Statutes.
- B. The definitions and procedures contained in 23-115 through 23-124 shall be applicable to the Enlarged Area and shall be effective on the date stated in the ordinance and Amended Redevelopment Contract for the enlarged area, and continuing each and every month thereafter.

**§23-127. Sunset Provision on Enlarged Area of CRA 28.**


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The occupation tax imposed by this Ordinance shall terminate and collection of the tax shall cease upon the earlier of 1) payment in full of all indebtedness issued by the CRA pursuant to the provisions of Section 18-2124 of the Act, for which such occupation tax receipts have been pledged; or, 2) thirty (30) years after the effective date of the occupation tax established by Ordinance 9909 of the City of Grand Island, Nebraska.

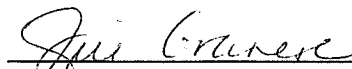
SECTION 2. EFFECTIVE DATE OF OCCUPATION TAX This occupation tax within the Enlarged Area shall be effective and payable to the City upon the first day of the month that is sixty days after the date that this Ordinance becomes effective.

SECTION 3. EFFECTIVE DATE OF ORDINANCE This Ordinance shall be in full 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.

Enacted: March 12, 2024.

  
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Roger G. Steele, Mayor

Attest:

  
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Jill Granere, City Clerk



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“Exhibit A”

