



**SPECIFICATIONS  
AND  
BID DOCUMENTS**

**PARKS &  
RECREATION  
DEPARTMENT**

**FURNISHING AND  
PLANTING TREES**

**VETERANS ATHLETIC  
FIELD COMPLEX**

City Hall  
Box 1968  
Grand Island, NE 68802  
(308) 385-5444 ext. 290

**2013**

**FURNISHING AND PLANTING TREES  
VETERAN'S ATHLETIC FIELD COMPLEX  
PARKS AND RECREATION DEPARTMENT**

**CITY OF GRAND ISLAND, NEBRASKA**

**Bid Package  
Table of Contents**

Advertisement to Bidders

Instruction to Bidders

Contractor' Bid Form

Form of Contract Agreement

Form of Purchasing Agent Appointment

Form of Exempt Sale Certificate

Insurance Requirements

Minimum Bid Specifications

Nebraska Statewide Arboretum & Nebraska Forest Service Specifications

Drawing

**ADVERTISEMENT TO BIDDERS  
FURNISHING AND PLANTING TREES  
FOR  
VETERAN'S ATHLETIC FIELD COMPLEX  
CITY OF GRAND ISLAND, NEBRASKA**

Sealed bids will be received **at the office of the City Clerk**, 100 East First Street, Grand Island, Nebraska or P.O. Box 1968, Grand Island, Nebraska, 68802 until **2:00 p.m. (Local Time), March 5, 2013 for furnishing and planting trees at the Veteran's Athletic Field Complex**, FOB the City of Grand Island. Bids will be publicly opened at this time in the Conference Room #1 located on 1st floor of City Hall. Bids received after specified time will be returned unopened to sender.

The successful bidder will be required to comply with fair labor standards as required by Nebraska R.R.S. 73-102 and comply with Nebraska R.R.S. 48-657 pertaining to contributions to the Unemployment Compensation fund of the State of Nebraska.

The award-winning bidder will be required to comply with the City's Insurance Requirements.

Bids will be evaluated by the Purchaser based on price, quality, warranty, adherence to schedule, plan and specifications, economy and efficiency of operation, experience and reputation of bidder, ability, capacity, and skill of the bidder to perform contract required and adaptability of the particular items to the specific use intended.

The Purchaser reserves the right to reject any or all bids and to waive technicalities therein and to accept whichever bid that may be in the best interest of the City, at its sole discretion. All bidders must agree that such rejection shall be without liability on the part of the Purchaser or their consultant for any penalty brought by any bidder because of such rejections, nor shall the bidders seek recourse of any kind against the Purchaser or their Consultant because of such rejections. The filing of any bid in response to this invitation shall constitute an agreement of the bidder to these conditions.

No bidder may withdraw his/her bid for a period of (30) thirty days after date of opening bids.

Specifications for use in preparing bids may be obtained from the office of the Parks & Recreation Department, located in City Hall, 100 E. First St., Grand Island, NE 68801, 308-385-5444 extension 290. Bids shall be submitted on forms which will be furnished by the City.

RaNae Edwards, City Clerk

**CITY OF GRAND ISLAND, NEBRASKA  
FURNISHING AND PLANTING TREES  
VETERAN'S ATHLETIC FIELD COMPLEX**

**INSTRUCTIONS TO BIDDERS**

**EXCEPTIONS TO SPECIFICATIONS:** Each bidder shall carefully check all requirements herein set forth and shall offer items which fully comply with these requirements or shall plainly set forth all points, features, conditions, specifications, etc., wherein his/her items offered do not meet these specifications. Such exceptions as are made shall be listed by page number in the following blanks and shall be marked in ink on the pages of these specifications. Exceptions shall be explained in detail in a letter accompanying the bid. Reference shall not be made to the bidders' proposal for exceptions and supplementary terms. Failure to outline such exceptions as specifically stated herein will require the successful bidder to comply with these specifications. In case of conflict between the bidder's proposal and these specifications, these specifications shall govern unless specific exceptions are listed by the bidder.

Exceptions to specifications, pages \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**SUBMISSION OF BIDS:** All bids shall be submitted on the bid forms hereto attached, which shall remain with the complete Contract Documents as originally issued and **be addressed to the City Clerk**. Copies of addenda, if any, shall be signed plainly marked, "**BID FOR FURNISHING AND PLANTING TREES – VETERAN'S ATHLETIC FIELD COMPLEX - PARKS AND RECREATION DEPARTMENT**".

**INSURANCE COVERAGE:** The Contractor shall purchase and maintain at his/her expense as a minimum insurance coverage of such types and in such amounts as are specified herein to protect Contractor and the interest of Owner and others from claims which may arise out of or result from Contractor's operations under the Contract Documents, whether such operations be by Contractor or by any subcontractor or anyone directly or indirectly employed by any of them or for whose acts any of them may be legally liable. Failure of Contractor to maintain proper insurance coverage shall not relieve him/her of any contractual responsibility or obligation.

**BASE BID:** The bidder is expected to base his/her bids on materials and items complying fully with these specifications, and in the event he/she names in his/her bid materials or items which do not conform, he/she will be responsible for furnishing materials and items which fully conform at no change in his/her bid price.

**ALTERNATE BIDS:** It is the desire of the Owner that the bidder base his/her bid price for this project on the written specifications. If an alternate bid or bids are submitted by a bidder, it is desired that he/she first submit a bid price as above described and then describe his/her alternate proposal. Failure to do so may be reason for not extending any consideration to alternate proposals.

**BIDDER QUALIFICATION:** Bids will be received only from qualified bidders. A bidder will be considered qualified if he/she is a recognized supplier of materials and items similar to that specified herein. Bidder must comply with all applicable Federal, State and Local rules and regulations.

**TAXES:** The City of Grand Island is exempt from paying local City and State Sales Tax. Refer to Exempt Sale Certificate enclosed for your information. Contractor must pay any other tax which might be applicable.

**REQUESTS FOR PAYMENT:** The City of Grand Island will make payments only after approval at regularly scheduled City Council meetings. These meetings typically occur the second and fourth Tuesday each month. Requests for payment must be received no less than ten working days prior to the designated meeting to allow proper review and consideration. Payments will only be made after final completion of the project to City's satisfaction unless otherwise stated in bidding documents.

**REQUEST FOR INTERPRETATION:** If any person contemplating submitting a bid for this Contract is in doubt as to the true meaning of any part of the specifications or other proposed Contract documents, he/she may submit to the Purchasing Department a written request for an interpretation thereof. The person submitting the request will be responsible for its prompt delivery. Any interpretation of the proposed documents will be made only by addendum duly issued and/or delivered to each person receiving a set of such documents. The addenda upon closing shall become a part of the Contract. The Purchasing Department will not be responsible for any other explanation or interpretation of the proposed documents.

**TIME OF COMPLETION:** Time of completion is the essence of this Contract, and all work shall be completed **no later than May 15, 2013 unless "weather circumstances" prohibit working conditions.**

**CLEANING UP:** Contractor shall maintain a clean and safe work area while on site.

**ADDENDA:** Any addendum to the specifications issued during the time allowed for preparation of bids shall be covered in the bid and, upon closing, the Contract shall become a part of the specifications. One copy of each addendum issued before the date of the letting will be sent to all bidders. One signed copy is to be returned immediately to the Purchasing Department as acknowledgement of receipt.

**MODIFICATION OF BIDS:** Bids may be modified or withdrawn by an appropriate document duly executed in the manner that a bid must be executed and delivered to the place where bids are to be submitted at any time prior to the final time set for receiving bids. Bidders may modify or withdraw bids by Fax communication at any time prior to the time set for receiving bids provided this instruction is positively identified. Any Fax modification should not reveal the amended bid price but should provide only the addition, subtraction or other modifications. A duly executed document confirming the Fax modification shall be submitted within three days after bids are opened.

**BID DATA:** Bidders shall submit bid data, if required, on items offered in the bid by filling in one set of data sheets supplied by the Purchasing Department. The bid sheets shall be filled out legibly in ink to permit reproduction.

**FINANCIAL STATEMENT:** The bidder shall furnish upon request a complete financial statement signed by the bidder, if an individual, by all partners of the bidder if a partnership and, by the President or Secretary, if the bidder is a corporation.

**EQUAL EMPLOYMENT OPPORTUNITY:** The Contractor agrees that during the performance of this Contract not to discriminate in hiring or any other employment practice on the basis of race, color, religion, sex, disability or national origin, and to comply with Executive Order 11,246 of September 24, 1965, and the rules, regulations and relevant orders of the Secretary of Labor, and Chapter 20 of the Reissue Revised Statutes of the State of Nebraska.

**LOCAL CONDITIONS:** Each bidder shall have an authorized representative visit the site of the work and thoroughly inform himself/herself of all conditions and factors which would affect the work and the cost thereof, including the arrangement and conditions of existing or proposed structures affecting or affected by the proposed work; the procedure necessary for maintenance of uninterrupted operation; the availability and cost of labor and facilities for transportation, handling, and storage of materials and equipment.

It must be understood and agreed that all such factors have been investigated and considered in the preparation of every bid submitted. No claims for financial adjustment to any Contract awarded for the work under these Specifications and documents will be permitted by the City, which are based on lack of such prior information or its effect on the cost of the work.

**CORRESPONDENCE:** Correspondence regarding drawings, instruction manuals, and other engineering data shall be clearly marked "FOR PARKS & RECREATION DEPARTMENT" and sent through:

Todd McCoy  
City of Grand Island  
Parks & Recreation Department  
P.O. Box 1968  
Grand Island, NE 68802-1968  
(308) 385-5444, Extension 290

**LOCAL BIDDER PREFERENCE:** In case of tied low bids, all other things being equal, preference shall be given in the following order:

1. To those bidders who manufacture their products within the limits of the City of Grand Island.
2. To those bidders who manufacture their products within the limits of the County of Hall.
3. To those bidders who package, process, or through some other substantial operation have employees and facilities for these purposes in the City of Grand Island.
4. To those bidders who package, process, or through some other substantial operation have employees and facilities for these purposes in the County of Hall.
5. To those bidders who maintain a bona fide business office in the City of Grand Island, whose products may be made outside the confines of the City of Grand Island.
6. To those bidders who maintain a bona fide business office in the County of Hall, whose products may be made outside the confines of the County of Hall.
7. To those bidders whose commodities are manufactured, mined, produced, or grown within the state of Nebraska, and to all firms, corporations, or individuals doing business as Nebraska firms, corporations or individuals, when quality is equal or better, and delivered price is the same or less than the other bids received.
8. To those bidders whose commodities are manufactured, mined, produced, or grown within the United States of America, and to all firms, corporations, or individuals doing business as firms registered in states other than Nebraska, when quality is equal or better, and delivered price is the same or less than the other bids received.

**CITY OF GRAND ISLAND, NEBRASKA  
FURNISHING AND PLANTING TREES  
VETERAN'S ATHLETIC FIELD COMPLEX**

**CONTRACTOR'S BID**

TO THE MEMBERS OF THE COUNCIL  
CITY OF GRAND ISLAND  
GRAND ISLAND, NEBRASKA

THE UNDERSIGNED BIDDER, having examined the plans, specifications, general and special conditions, and other proposed contract documents, and all addenda thereto and being acquainted with and fully understanding (a) the extent and character of the work covered by this Proposal, (b) the location, arrangement, and specified requirements for the proposed work, (c) the location, character, and condition of existing streets, roads, highways, railroad, pavements, surfacing, walks, driveways, curbs, gutters, trees, sewers, utilities, drainage courses and structures, and other installations, both surface and underground which may affect or be affected by the proposed work, (d) the nature and extent of the excavations to be made and the handling and re-handling of excavated materials, (e) the difficulties and hazards to the work which might be caused by storm and flood water, (f) local conditions relative to labor, transportation, hauling and rail delivery facilities, and (g) all other factors and conditions affecting or which may be affected by the work;

HEREBY PROPOSES to furnish all required materials, supplies, equipment, tools and plans, to perform all necessary labor and supervision, and to construct, install, erect, equip and complete all work stipulated in, required by and in accordance with the contract documents and the plans, specifications and other documents referred to therein as altered, amended or modified by all addenda thereto for and in consideration of the following prices:

Species to be planted at the Veteran's Athletic Field Complex, 2820 N Broadwell, Grand Island, NE. City will provide planting plan to successful bidder.

ADDENDA: Bidder has received and considered addenda numbers: \_\_\_\_\_

**BID FORM**

QTY	ITEM DESCRIPTION	UNIT COST	EXTENDED COST
6 each	Columnar Red Maple	_____	_____
5 each	Ivory Silk Tree Lilac	_____	_____
7 each	Columnar Oak "Regal Prince Oak"	_____	_____
6 each	Chanticleer Pear	_____	_____
4 each	Skyline Locust	_____	_____
6 each	Swamp White Oak	_____	_____
5 each	Red Maple "Autumn Blaze"	_____	_____

QTY	ITEM DESCRIPTION	UNIT COST	EXTENDED COST
5 each	Kentucky Coffee Tree	_____	_____
3 each	Deborah Maple	_____	_____
6 each	Red Oak	_____	_____
11 each	Black Hills Spruce	_____	_____
9 each	Colorado Blue Spruce	_____	_____
10 each	Concolor Fir	_____	_____
4 each	Burr Oak	_____	_____
6 each	Shumard Oak	_____	_____
13 each	Canari Spruce	_____	_____
5 each	Red Splendor Crab	_____	_____
5 each	Centurion Crab	_____	_____
7 each	Adams Crab	_____	_____
5 each	Chinkapin Oak	_____	_____
5 each	American Linden	_____	_____
11 each	Norway Spruce	_____	_____
3 each	Columnar Linden	_____	_____
3 each	Shantung Maple	_____	_____
11 each	Miyabe Maple	_____	_____
3 each	Sawtooth Oak	_____	_____
6 each	Frontier Elm	_____	_____
8 each	Bald Cypress	_____	_____
Total bid quote for furnishing and planting 178 trees		TOTAL	_____



EXPERIENCE DATA:

Each bidder shall supply the following data on his/her experience:

Name of Bidder: \_\_\_\_\_

Project Owner                      Project Location                      Completion Date

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Additional Data: \_\_\_\_\_

\_\_\_\_\_

The undersigned bidder agrees to enter into a contract within ten (10) days after acceptance of this bid, and further agrees to complete all work covered by the foregoing proposal in accordance with specified requirements. The proposed work will commence as soon as possible after the contract is signed and the required insurance is approved with completion of the total contract to be no later than **May 15, 2013 unless "weather circumstances" prohibit working conditions.**

It is understood and agreed that time is the essence of the contract.

In submitting this bid it is understood that the right is reserved by the City to reject any and all bids; to waive irregularities therein and to accept whichever bid that may be in the best interest of the City. It is understood that this bid may not be withdrawn until after the passage of thirty (30) days from bid opening.

The undersigned bidder hereby certifies (a) that this bid is genuine and is not made in the interest of or on the behalf of any undisclosed person, firm or corporation, and is not submitted in conformity with any agreement or rules of any group, association, organization or corporation, (b) that he/she has not directly or indirectly induced or solicited any person, firm or corporation to refrain from bidding, (c) that he/she has not sought, by collusion or otherwise, to obtain for himself/herself an advantage over any other bidder or over the City of Grand Island, and (d) that he/she has not directly or indirectly induced or solicited any other bidder to put in a false or sham bid.

Dated \_\_\_\_\_

Signature of Bidder:

If an Individual: \_\_\_\_\_ doing business

as \_\_\_\_\_

If a Partnership: \_\_\_\_\_

by \_\_\_\_\_, member of firm.

If a Corporation: \_\_\_\_\_

by \_\_\_\_\_ (Seal)

Title \_\_\_\_\_

Business Address of Bidder \_\_\_\_\_

Telephone number of Bidder \_\_\_\_\_ Fax number of Bidder \_\_\_\_\_

CONTRACT AGREEMENT

THIS AGREEMENT made and entered into this \_\_\_\_\_ day of \_\_\_\_\_, by and between \_\_\_\_\_ hereinafter called the Contractor, and the City of Grand Island, Nebraska, hereinafter called the City.

WITNESSETH:

THAT, WHEREAS, in accordance with law, the City has caused contract documents to be prepared and an advertisement calling for bids to be published, for Furnishing and Planting Trees at the Veteran's Athletic Field Complex; and

WHEREAS, the City, in the manner prescribed by law, has publicly opened, examined, and canvassed the bids submitted, and has determined the aforesaid Contractor to be the lowest responsive and responsible bidder, and has duly awarded to the said Contractor a contract therefore, for the sum or sums named in the Contractor's bid, a copy thereof being attached to and made a part of this contract;

NOW, THEREFORE, in consideration of the compensation to be paid to the Contractor and of the mutual agreements herein contained, the parties have agreed and hereby agree, the City for itself and its successors, and the Contractor for itself, himself/herself or themselves, and its, his/her, or their successors, as follows:

ARTICLE I. That the Contractor shall (a) furnish all tools, equipment, superintendence, transportation, and other construction materials, services and facilities; (b) furnish, as agent for the City, all materials, supplies and equipment specified and required to be incorporated in and form a permanent part of the completed work; (c) provide and perform all necessary labor; and (d) in a good substantial and workmanlike manner and in accordance with the requirements, stipulations, provisions, and conditions of the contract documents as listed in the attached General Specifications, said documents forming the contract and being as fully a part thereof as if repeated verbatim herein, perform, execute, construct and complete all work included in and covered by the City's official award of this contract to the said Contractor, such award being based on the acceptance by the City of the Contractor's bid;

ARTICLE II. That the City shall pay to the contractor for the performance of the work embraced in this contract and the contractor will accept as full compensation therefore the sum (subject to adjustment as provided by the contract) of \_\_\_\_\_ Dollars \$ \_\_\_\_\_ for all services, materials, and work covered by and included in the contract award and designated in the foregoing Article I; payments thereof to be made in cash or its equivalent in the manner provided in the General Specifications. The City of Grand Island, Nebraska operates on a fiscal year beginning October 1<sup>st</sup> and ending on the following September 30<sup>th</sup>. It is understood and agreed that any portion of this agreement which will be performed in a future fiscal year is contingent upon the City Council adopting budget statements and appropriations sufficient to fund such performance.

ARTICLE III. The contractor hereby agrees to act as agent for the City in purchasing materials and supplies for the City for this project. The City shall be obligated to the vendor of the materials and supplies for the purchase price, but the contractor shall handle all payments hereunder on behalf of the City. The vendor shall make demand or claim for payment of the purchase price from the City by submitting an invoice to the contractor. Title to all materials and supplies purchased hereunder shall vest in the City directly from the vendor. Regardless of the method of payment, title shall vest immediately in the City. The contractor shall not acquire title to any materials and supplies incorporated into the project. All invoices shall bear the contractor's name as agent for the City. This paragraph will apply only to these materials and supplies actually incorporated into and becoming a part of the finished product for **Furnishing and Planting Trees at the Veteran's Athletic Field Complex.**

CONTRACT AGREEMENT (Continued)

ARTICLE IV. That the contractor shall start work as soon as possible after the contract is signed and the required insurance is approved and that the Contractor shall complete the work on or before **May 15, 2013** unless **"weather circumstances" prohibit working conditions for furnishing and planting trees.** It is understood and agreed that time is the essence of the contract.

ARTICLE V. The Contractor agrees to comply with all applicable State fair labor standards in the execution of this contract as required by Section 73-102, R.R.S. 1943. The Contractor further agrees to comply with the provisions of Section 48-657, R.R.S. 1943, pertaining to contributions to the Unemployment Compensation Fund of the State of Nebraska. During the performance of this contract, the contractor and all subcontractors agree not to discriminate in hiring or any other employment practice on the basis of race, color, religion, sex, national origin, age or disability. The Contractor agrees to comply with all applicable Local, State and Federal rules and regulations.

ARTICLE VI. City Code states that it is unethical for any person to offer, give or agree to give any City employee or former City employee, or for any City employee or former City employee to solicit, demand, accept, or agree to accept from another person, a gratuity or an offer of employment in connection with any decision, approval, disapproval, recommendation, or preparation of any part of a program requirement or a purchase request, influencing the content of any specification or procurement standard, rendering of advice, investigation, auditing, or in any other advisory capacity in any proceeding or application, request for ruling, determination, claim or controversy, or other particular matter, pertaining to any program requirement or a contract or subcontract, or to any solicitation or proposal therefore. It shall be unethical for any payment, gratuity, or offer of employment to be made by or on behalf of a subcontractor under a contract to the prime contractor or higher tier subcontractor or any person associated therewith, as an inducement for the award of a subcontract or order.

IN WITNESS WHEREOF, the parties hereto have executed this Contract Agreement.

Contractor \_\_\_\_\_

By \_\_\_\_\_

Date \_\_\_\_\_

Title \_\_\_\_\_

CITY OF GRAND ISLAND, NEBRASKA,

By \_\_\_\_\_

Mayor

Date \_\_\_\_\_

Attest: \_\_\_\_\_

City Clerk

The contract and insurance are in due form according to law and are hereby approved.

\_\_\_\_\_  
Attorney for the City

Date \_\_\_\_\_



# Purchasing Agent Appointment and Delegation of Authority for Sales and Use Tax

FORM  
**17**

PURCHASING AGENT APPOINTMENT					
Name and Address of Prime Contractor			Name and Address of Governmental Unit or Exempt Organization		
Name			Name		
Street or Other Mailing Address			Street or Other Mailing Address		
City	State	Zip Code	City	State	Zip Code
Name and Location of Project			Appointment Information		
Name			Effective Date (see Instructions)		
Street or Other Mailing Address			Expiration Date		
City	State	Zip Code	Nebraska Exemption Number (Exempt Organizations Only)		
Identify Project					

The undersigned governmental unit or exempt organization appoints the above-named contractor and the contractor's delegated subcontractors as its agent to purchase and pay for building materials that will be annexed to real estate by them into the tax exempt construction project stated above.

**sign here** ▶

Authorized Signature of Governmental Unit or Exempt Organization

Title

Date

DELEGATION OF PRIME CONTRACTOR'S AUTHORITY					
Name and Address of Subcontractor			Delegation Information		
Name			Effective Date		
Street or Other Mailing Address			Expiration Date		
City	State	Zip Code	Portion of Project		

The undersigned prime contractor hereby delegates authority to act as the purchasing agent of the named governmental unit or exempt organization to the above-named subcontractor.

**sign here** ▶

Signature of Prime Contractor or Authorized Representative

Title

Date

## INSTRUCTIONS

**WHO MUST FILE.** Any governmental unit or organization that is **exempt** from sales and use tax may appoint as its agent a prime contractor to purchase building materials and/or fixtures that will be annexed to property that belongs to or will belong to the governmental unit or exempt organization pursuant to a construction contract with the governmental unit or exempt organization. The appointment of the prime contractor as its agent is completed by issuing a Purchasing Agent Appointment and Delegation of Authority for Sales and Use Tax, Form 17, to the prime contractor. The Form 17 is required to be given to the contractor **BEFORE** he or she annexes building materials. The governmental unit or exempt organization must identify the project (e.g., east wing, chapel construction, or new school auditorium). Most

nonprofit organizations are **NOT** exempt from sales tax in Nebraska. In addition, not all governmental units are exempt from Nebraska sales tax. Refer to Contractor Information on our Web site for additional information on exempt entities. A contractor can confirm the exempt status of a governmental unit or exempt organization by contacting the Nebraska Department of Revenue.

The exemption from the payment of the Nebraska and local option sales and use taxes only applies if the governmental unit or exempt organization directly, or through its contractor, pays for the building materials. **IMPORTANT NOTE:** When an organization that requires licensure in order to be exempt (i.e., nonprofit hospitals), but is not licensed at the time of the construction project, the exempt organization **CANNOT**

issue either a purchasing agent appointment or an exemption certificate. If the exempt organization becomes licensed upon completion of the project, it may apply for a refund of the tax paid or collected by the contractors.

**WHEN TO FILE.** A prime contractor engaging in a construction project with a governmental unit or exempt organization must receive a properly completed and signed Form 17 **BEFORE** any building materials are annexed. If Form 17 is not issued, the contractor must pay the sales and use taxes and the governmental unit or exempt organization may obtain a refund of the taxes paid by the contractor.

**WHERE TO FILE.** A copy of the completed form should be retained by the governmental unit or exempt organization issuing the Form 17. The original is to be retained by the prime contractor. Copies of this form must be made by the prime contractor for delegation purposes to any subcontractors working on the project identified on this form.

**APPOINTMENT INFORMATION.** Enter the dates the purchasing agent appointment will become effective and when it will expire. This appointment will not allow any purchases without payment of the tax by the prime contractor or subcontractor before the effective date or after the expiration date. The dates the delegation becomes effective and the expiration dates must be completed. The phrase "upon completion" or similar phrase is not acceptable as an expiration date. The governmental unit or exempt organization may need to issue another Form 17 if the project is not completed within the prior "effective" and "expiration" dates. Exempt organizations must enter their Nebraska Sales and Use Tax Exemption number.

**DELEGATION OF PRIME CONTRACTOR'S AUTHORITY.** The prime contractor may delegate his or her authority to act as the purchasing agent of the governmental unit or exempt organization to a subcontractor. The prime contractor must complete his or her copy of Form 17 for each subcontractor who is delegated authority to act as a purchasing agent. Reproductions of this delegation must be provided to the subcontractor, who must retain a copy for his or her records, and to the governmental unit or exempt organization.

Enter the dates the delegation of the subcontractor will become effective, when it will expire, and the portion of the project delegated. This delegation will not allow any purchases without payment of the tax by the subcontractor before the delegation date or after the expiration date. Any further delegation from a subcontractor to additional subcontractors must be delegated by providing a copy of the Form 17 that they received from the prime contractor and attaching it to a separate Form 17 with any further delegation to other subcontractors. The purchasing agent appointment is limited to the contractor's purchase of building materials and/or fixtures for the specific project and is only valid during the appointment dates shown on the Form 17.

**EXEMPT SALE CERTIFICATE.** A prime contractor who has been appointed to act as a purchasing agent by a governmental unit or exempt organization, and who hires a subcontractor operating as an Option 1 contractor, must provide to that subcontractor a completed copy of Form 17 and a Nebraska Resale or Exempt Sale Certificate, Form 13, with Section C,

Part 2, completed. The subcontractor will retain these forms in his or her records, and will not charge the contractor sales tax on any portion of the invoice involving the annexation of materials to the specific project identified on the Form 17. If these forms are not provided to the subcontractor operating under Option 1, the subcontractor must collect and remit sales tax on the charge for the separately stated building materials portion of the invoice. If the Option 1 subcontractor does not separately state the charge for the building materials from contractor labor, then the entire charge is taxable to the prime contractor.

Contractors operating under Option 2 (maintaining a tax-paid inventory) who have been issued a Form 17 from a governmental unit or an exempt organization, must furnish each vendor a copy of the Form 17 and a Form 13, completing Section C, Part 2, when purchasing building materials that will be annexed to real estate. Forms 13 and 17 must be retained with the vendor's and contractor's records for audit purposes. A contractor or subcontractor may reproduce copies of these documents which will be furnished to the vendors for each invoice or order made by them.

Invoices from vendors for the purchase of building materials by the contractor as purchasing agent, or the authorized subcontractor, must clearly identify that such purchase is for the specific Form 17 project.

**CREDIT/REFUND OF SALES AND USE TAX.** A contractor or subcontractor who has been appointed as a purchasing agent before any materials are annexed, may withdraw sales or use tax-paid materials from inventory that will be annexed to real estate or used to repair property annexed to real estate and receive a credit for the sales or use tax amount previously paid on those materials.

The contractor or subcontractor may take a credit either against his or her current tax liability, or file a Claim for Overpayment of Sales and Use Tax, Form 7, and receive a refund of the sales or use tax paid on those materials.

**TOOLS, EQUIPMENT, AND SUPPLIES.** The purchase, rental, or lease of tools, supplies, or equipment (i.e., scaffolding, barricades, machinery, etc.) by a contractor for use in the completion of an exempt project CANNOT be purchased tax free, even if the contractor has been issued a Form 17. These items do not become annexed to the real estate.

**OPTION 1 CONTRACTOR ONLY.** If an Option 1 contractor is the **only** contractor involved in performing work for a governmental unit or exempt organization, a Form 17 is NOT required. The Option 1 contractor must only obtain a Form 13, Section B, from the exempt project owner.

**PENALTY.** Any person who signs this document with the intent to evade payment of tax is liable for the sales and use tax, interest, and penalty, and may be found guilty of a misdemeanor.

**AUTHORIZED SIGNATURE.** The purchasing agent appointment must be signed by an officer of the exempt organization or proper government official. The delegation of prime contractor's authority must be signed by the owner, partner, corporate officer, or other individual authorized to sign by a power of attorney on file with the Nebraska Department of Revenue.



# Nebraska Resale or Exempt Sale Certificate for Sales Tax Exemption

FORM  
13

• Read instructions on reverse side/see note below

NAME AND MAILING ADDRESS OF PURCHASER			NAME AND MAILING ADDRESS OF SELLER		
Name			Name		
Street or Other Mailing Address			Street or Other Mailing Address		
City	State	Zip Code	City	State	Zip Code

**Check Type of Certificate**

Single Purchase     Blanket    If blanket is checked, this certificate is valid until revoked in writing by the purchaser.

I hereby certify that the purchase, lease, or rental by the above purchaser is exempt from the Nebraska sales tax for the following reason:

Check One     Purchase for Resale (Complete Section A)     Exempt Purchase (Complete Section B)     Contractor (Complete Section C)

### SECTION A—Nebraska Resale Certificate

Description of Item or Service Purchased

I hereby certify that the purchase, lease, or rental of from the above seller is exempt from the Nebraska sales tax as a purchase for resale, rental, or lease in the normal course of our business, either in the form or condition in which purchased, or as an ingredient or component part of other property to be resold.

I further certify that we are engaged in business as a:     Wholesaler     Retailer     Manufacturer     Lessor  
of    Description of Product Sold, Leased, or Rented

If None, State Reason

and hold Nebraska Sales Tax Permit Number    01-

or Foreign State Sales Tax Number

State

### SECTION B—Nebraska Exempt Sale Certificate

The basis for this exemption is exemption category    (Insert appropriate category as described on reverse of this form.)

If exemption category 2 or 5 is claimed, enter the following information:

Description of Item(s) Purchased    Intended Use of Item(s) Purchased

If exemption categories 3 or 4 are claimed, enter the Nebraska Exemption Certificate number.    05-

If exemption category 6 is claimed, seller must enter the following information and sign this form below:

Description of Item(s) Sold    Date of Seller's Original Purchase    Was Tax Paid when Purchased by Seller?    Was Item Depreciable?  
 YES     NO     YES     NO

### SECTION C—For Contractors Only

**1. Purchases of Building Materials or Fixtures:**

As an Option 1 or Option 3 contractor, I hereby certify that purchases of building materials and fixtures from the above seller are exempt from Nebraska sales tax. My Nebraska Sales or Consumer's Use Tax Permit Number is:    01-

**2. Purchases Made Under Purchasing Agent Appointment on behalf of \_\_\_\_\_:**  
(exempt entity)

Pursuant to an attached Purchasing Agent Appointment and Delegation of Authority for Sales and Use Tax, Form 17, I hereby certify that purchases of building materials, and fixtures are exempt from Nebraska sales tax.

Any purchaser, or their agent, or other person who completes this certificate for any purchase which is other than for resale, lease, or rental in the regular course of the purchaser's business, or is not otherwise exempted from the sales and use tax under Neb. Rev. Stat. §§77-2701 through 77-27,135, shall in addition to any tax, interest, or penalty otherwise imposed, be subject to a penalty of \$100 or ten times the tax, whichever amount is larger, for each instance of presentation and misuse. With regard to a blanket certificate, this penalty shall apply to each purchase made during the period the blanket certificate is in effect. Under penalties of law, I declare that I am authorized to sign this certificate, and to the best of my knowledge and belief, it is correct and complete.

sign  
here ▶

Authorized Signature

Title

Date

NOTE: Sellers must keep this certificate as part of their records. DO NOT SEND TO THE NEBRASKA DEPARTMENT OF REVENUE.

Incomplete certificates cannot be accepted.

www.revenue.ne.gov, (800) 742-7474 (toll free in NE and IA), (402) 471-5729

## INSTRUCTIONS

**WHO MAY ISSUE A RESALE CERTIFICATE.** Form 13, Section A, is to be issued by persons or organizations making purchases of property or taxable services in the normal course of their business for the purpose of resale either in the form or condition in which it was purchased, or as an ingredient or component part of other property.

**WHO MAY ISSUE AN EXEMPT SALE CERTIFICATE.** Form 13, Section B can only be issued by persons or organizations exempt from payment of the Nebraska sales tax by qualifying for one of the six enumerated **Categories of Exemption** (see below). Nonprofit organizations that have a 501(c) designation and are exempt from federal and state income tax are **not** automatically exempt from sales tax. Only the entities listed in the referenced regulations are exempt from paying Nebraska sales tax on their purchases when the exemption certificate is properly completed and provided to the seller. Organizations claiming a sales tax exemption may do so only on items purchased for their own use. For health care organizations, the exemption is limited to the specific level of health care they are licensed for. The exemption is not issued to the entire organization when multiple levels of health care or other activities are provided or owned by the organization. Items purchased by an exempt organization that will be resold must be supported by a properly completed Nebraska Resale Certificate, Form 13, Section A.

Indicate the category which properly reflects the basis for your exemption. Place the corresponding number in the space provided in Section B. If category 2 through 6 is the basis for exemption, you must complete the information requested in Section B.

Nebraska Sales and Use Tax Reg-1-013, Sale for Resale – Resale Certificate, and Reg-1-014, Exempt Sale Certificate, provide additional information on the proper issuance and use of this certificate. These and other regulations referred to in these instructions are available on our Web site: [www.revenue.ne.gov/legal/regs/slstaxregs](http://www.revenue.ne.gov/legal/regs/slstaxregs).

**Use Form 13E for purchases of energy sources which qualify for exemption. Use Form 13ME for purchases of mobility enhancing equipment on a motor vehicle.**

**CONTRACTORS.** Form 13, Section C, Part 1, must be completed by contractors operating under Option 1 or Option 3 to document their tax-free purchase of building materials or fixtures from their suppliers. Section C, Part 2, may be completed to exempt the purchase of building materials or fixtures pursuant to a Purchasing Agent Appointment, Form 17. See the contractor information guides on our Web site [www.revenue.ne.gov](http://www.revenue.ne.gov) for additional information.

**WHERE TO FILE.** Form 13 is given to the seller at the time of the purchase of the property or service or when sales tax is due. The certificate must be retained with the seller's records for audit purposes. Do not send to the Department of Revenue.

**SALES TAX NUMBER.** A purchaser who completes Section A and is engaged in business as a wholesaler or manufacturer is not required to provide an identification number. Out-of-state purchasers can provide their home state sales tax number. Section B does not require an identification number when exemption category 1, 2, or 5 is indicated.

**PROPERLY COMPLETED CERTIFICATE.** A purchaser must complete a certificate before issuing it to the seller. To properly complete the certificate, the purchaser must include: (1) identification of the purchaser and seller, (2) a statement whether the certificate is for a single purchase or is a blanket certificate,

(3) a statement of basis for exemption including completion of all information for the basis chosen, (4) the signature of an authorized person, and (5) the date the certificate was issued.

**PENALTIES.** Any purchaser who gives a Form 13 to a seller for any purchase which is other than for resale, lease, or rental in the normal course of the purchaser's business, or is not otherwise exempted from sales and use tax under the Nebraska Revenue Act, shall be subject to a penalty of \$100 or ten times the tax, whichever amount is larger, for each instance of presentation and misuse.

Any purchaser, or their agent, who fraudulently signs a Form 13 may be found guilty of a Class IV misdemeanor.

### CATEGORIES OF EXEMPTION

1. Purchases made directly by certain governmental agencies identified in Nebraska Sales and Use Tax Reg-1-012, Exemptions; Reg-1-072, United States Government and Federal Corporations; and Reg-1-093, Governmental Units, are exempt from sales tax. A list of specific governmental units are provided in the above regulations. Governmental units are not assigned exemption numbers.

Sales to the United States government, its agencies, and corporations wholly owned by the United States government are exempt from sales tax. However, sales to institutions chartered or created under federal authority, but which are not directly operated and controlled by the United States government for the benefit of the public, generally are taxable. Construction projects for federal agencies have specific requirements, see Reg-1-017 Contractors.

Purchases that are **not** exempt from Nebraska sales and use tax include, but are not limited to, governmental units of other states, sanitary and improvement districts, urban renewal authorities, rural water districts, railroad transportation safety districts, and county historical or agricultural societies.

2. Purchases when the intended use renders it exempt as set out in paragraph 012.02D of Reg-1-012, Exemptions. Complete the description of the item purchased and the intended use as required on the front of Form 13. Sellers of **repair parts** for agricultural machinery and equipment cannot accept a Form 13 to exempt such sales from tax.

3. Purchases made by organizations that have been issued a Nebraska Exempt Organization - Certificate of Exemption are exempt from sales tax. Reg-1-090, Nonprofit Organizations; Reg-1-091, Religious Organizations; and Reg-1-092, Educational Institutions, identify such organizations. These organizations will be issued a Nebraska state exemption identification number. This exemption number must be entered in Section B of the Form 13.

4. Purchases of common or contract carrier vehicles and repair and replacement parts for such vehicles.

5. Purchases of manufacturing machinery or equipment by a taxpayer engaged in business as a manufacturer for use predominantly in manufacturing. This includes the installation, repair, or maintenance of such qualified manufacturing machinery or equipment (see Revenue Ruling 01-08-2).

6. A sale that qualifies as an occasional sale, such as a sale of depreciable machinery and equipment productively used by the seller for more than one year and the seller previously paid tax on the item. The **seller** must sign and give the exemption certificate to the purchaser. The certificate must be retained by the purchaser for audit purposes (see Reg-1-014, Exempt Sale Certificate).



**MINIMUM INSURANCE REQUIREMENTS**  
**CITY OF GRAND ISLAND, NEBRASKA**

The successful bidder shall obtain insurance from companies authorized to do business in Nebraska of such types and in such amounts as may be necessary to protect the bidder and the interests of the City against hazards or risks of loss as hereinafter specified. This insurance shall cover all aspects of the Bidder's operations and completed operations. Failure to maintain adequate coverage shall not relieve bidder of any contractual responsibility or obligation. Minimum insurance coverage shall be the amounts stated herein or the amounts required by applicable law, whichever are greater.

**1. WORKERS COMPENSATION AND EMPLOYER'S LIABILITY**

This insurance shall protect the Bidder against all claims under applicable State workers compensation laws. This insurance shall provide coverage in every state in which work for this project might be conducted. The liability limits shall not be less than the following:

Workers Compensation	Statutory Limits
Employers Liability	\$100,000 each accident
	\$100,000 each employee
	\$500,000 policy limit

**2. BUSINESS AUTOMOBILE LIABILITY**

This insurance shall be written in comprehensive form and shall protect the Bidder, Bidder's employees, or subcontractors from claims due to the ownership, maintenance, or use of a motor vehicle. The liability limits shall not be less than the following:

Bodily Injury & Property Damage	\$500,000 Combined Single Limit
---------------------------------	---------------------------------

**3. COMPREHENSIVE GENERAL LIABILITY**

The comprehensive general liability coverage shall contain no exclusion relative to explosion, collapse, or underground property. The liability limits shall not be less than the following:

Bodily Injury & Property Damage	\$ 500,000 each occurrence
	\$1,000,000 aggregate

**4. UMBRELLA LIABILITY INSURANCE**

This insurance shall protect the Bidder against claims in excess of the limits provided under employer's liability, comprehensive automobile liability, and commercial general liability policies. The umbrella policy shall follow the form of the primary insurance, including the application of the primary limits. The liability limits shall not be less than the following:

Bodily Injury & Property Damage	\$1,000,000 each occurrence
	\$1,000,000 general aggregate

**5. ADDITIONAL REQUIREMENTS**

The City may require insurance covering a Bidder or subcontractor more or less than the standard requirements set forth herein depending upon the character and extent of the work to be performed by such Bidder or subcontractor.

Insurance as herein required shall be maintained in force until the City releases the Bidder of all obligations under the Contract.

The Bidder shall provide and carry any additional insurance as may be required by special provisions of these specifications.

#### **6. CERTIFICATE OF INSURANCE**

Satisfactory certificates of insurance shall be filed with the City prior to starting any work on this Contract. **The certificates shall show the City as an additional insured on all coverage except Workers Compensation. The certificate shall state that thirty (30) days written notice shall be given to the City before any policy is cancelled (strike the "endeavor to" wording often shown on certificate forms). If the bidder cannot have the "endeavor to" language stricken, the bidder may elect to provide a new certificate of insurance every 30 days during the contract. Bidder shall immediately notify the City if there is any reduction of coverage because of revised limits or claims paid which affect the aggregate of any policy.**

## MINIMUM BID SPECIFICATIONS

All trees bid shall be of the highest quality and guaranteed for one calendar year from the date of acceptance. All plant material shall comply with applicable State and Federal laws, including inspection certifications which shall reference the project and the plant material that the certification covers and any losses during that time replaced the following growing season. Please note any substitutions! **All trees shall be planted by May 15, 2013 unless "weather circumstances" prohibit working conditions.** Planting shall include thorough watering to the point of soil saturation at the time of planting. Successful bidder must notify the Parks Division a minimum of three working days before planting begins. Contact Gregg Bostelman at (308) 385-5426.

- All deciduous trees must be at least 1 ¼" to 1 ½" caliper in size. (measuring 6" up from top of root ball).
- All coniferous trees must measure 4' to 5'. (measuring from top of root ball to top of tree).
- All trees must be watered, cared for and maintained by successful bidder while project is being preformed.
- All trees must have a 4' to 5' diameter water well around them.
- If settling or air pockets occur, they must be fixed at the time of planting and watering.
- All wire baskets, plastic pots, string etc., shall be removed from the root ball of the tree before planting.
- If trees are in plastic containers remove container and properly fluff root ball.
- Burlap removal to bottom of ball.
- When planting trees the 1<sup>st</sup> lateral root of their root system must be at final grade or no more than ½" below final grade.
- Successful bidder is responsible for contacting "Diggers Hotline".
- All trees are to be "A" grade trees (highest quality). "B" grade or park grade trees will not be accepted.
- No truck barking injuries due to loading, transporting and unloading will be accepted. All precautions should be taken in shipping of trees to avoid damage of any kind to the trees. Damaged trees will not be accepted.
- Grand Island Parks Division reserves the right to accept bids for the amount budgeted.
- Tree staking and mulching is required on all planted trees to Nebraska Statewide Arboretum & Nebraska Forest Service Specification. (See attached specifications)

- All trees must be grown from or in a 5-A Zone Region.
- The City Parks Division will mark tree locations.

Exceptions to specifications or substitutions \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

## Nebraska Statewide Arboretum & Nebraska Forest Service

### SPECIFICATIONS FOR PARTNERSHIP PROJECTS

#### Bidding ♦ Design ♦ Tree Removal ♦ Purchasing ♦ Planting ♦ Initial Care

The Nebraska Statewide Arboretum inc. and Nebraska Forest Service (hereafter referred to as NSA/NFS) have developed the following specifications and guidelines in order to help grant funded and other partnership projects achieve success and establish healthy landscapes.

#### I. BIDDING OF PROJECTS

- All projects are expected to comply with local bidding ordinances and requirements (ordinances or requirements of the governmental unit or sponsoring authority that is responsible for the project). However, it is not the intent of the NSA/NFS that the lowest bid be automatically accepted, but rather that the lowest **responsible** bid is accepted. Bids shall be carefully evaluated considering nursery standards, project specifications and plant material requirements. If it is a requirement of the local governmental unit or sponsoring authority to accept the lowest bid only, then NSA/NFS shall be allowed to review all bids to determine that the lowest bid is indeed responsible and acceptable. If such a bid is not acceptable, the bidding process will be redone.
- If there are no local bidding ordinances or requirements governing the project, then the NSA/NFS bidding specifications shall govern the bidding process.
- Projects with a projected total cost of over \$10,000.00 shall show evidence of contacting more than one contractor to compare costs of materials and services. The NSA/NFS may waive this requirement upon written request by the project coordinator, citing reasons for a waiver request.
- Bids shall contain itemized plant material information including species, size (trees by trunk caliper), quantity and cost. Plant installation, plant delivery, mulch, or any other materials or labor shall be itemized and listed separately from plant material cost.
- Nurseries shall be licensed by the Nebraska Department of Agriculture. It is suggested that all plant material be guaranteed for at least one year from the planting date. No plant substitutions shall be allowed without the permission and approval of NSA/NFS. It is allowable for plant material to be obtained from more than one plant contractor.
- The grant coordinator reserves the right to refuse plant material that does not meet the specifications in this document or looks to be of poor quality.
- The *NSA/NFS Specifications for Partnership Projects* (this document) shall be included in all bid documents and all contractors shall comply with it.

#### II. PROJECT DESIGN AND IMPLEMENTATION

**Note:** Project implementation should not begin until written notification of design approval is received.

Developing good landscape design plans is very important to the success of partnership projects. All projects are required to be implemented from NSA/NFS approved design plans. In general, design plans should emphasize sustainable landscape practices including wise species selection and placement that help reduce the need for costly inputs of supplemental water, fertilizers, pesticides and difficult maintenance practices. NSA/NFS will review design plans and offer suggestions for changes if needed. Design plans must be legible and drawn at an appropriate and accurate scale and should include:

- a scale and north arrow
- major existing site features (including structures and roadways)
- existing trees and important landscape plants
- proposed new plantings with plant names clearly identified and hardscape improvements (if any)

Design service fees are typically an allowable use of grant funds. To be eligible for reimbursement, such fees must be paid to professional landscape designers or landscape architects. If needed, please contact the NSA inc. office for a list of design professionals in your area. Also, NSA inc. has design professionals on staff that can provide creative design solutions if so desired.

### **Plant Species Diversity and Ineligible Species**

In an effort to increase visual and genetic diversity in the landscape, the NSA/NFS encourages the use of a wide variety of plant species, with an emphasis on regionally native species and species that attract important wildlife. Problematic species and species threatened by diseases and insects should not be utilized including Scotch pine (*Pinus sylvestris*) and native ash (*Fraxinus* spp) species. Invasive species or species with a threat of becoming invasive should also not be used. A listing of such species can be found on-line at: Nebraska Invasive Species Project: <http://snr.unl.edu/invasives/invasiveplants.htm>

### **III. TREE REMOVAL**

Tree removals (when approved as a part of the project) shall be done either by qualified employees of the local government or by qualified (Nebraska Arborist Association or International Society of Arboriculture certified) commercial arborists. Commercial arborists shall provide proof of current liability insurance including workers compensation. Commercial arborists shall also meet all requirements provided for by local ordinance.

### **IV. PLANTING PRACTICES**

Landscape planting is most successful when good stock and proper planting methods are used. The following are specifications and guidelines required by the NSA/NFS for purchasing and planting the most common types of landscape plant material (trees, shrubs and herbaceous plants).

**Note: All projects and associated contractors shall comply with these specifications, which are considered to be a part of the agreement between NSA/NFS and all partnership program projects. NSA reserves the right to request a refund of any grant funds spent on inferior plant material or any plants improperly planted.**

#### **A. Plant Stock Specifications:**

Trees and all associated plant material purchased and installed as a part of any funded project must be of high quality and purchased from nurseries licensed to do business in Nebraska.

1. **All plant material must have high-quality root systems!** Such root systems should be fibrous (containing numerous small feeder roots) and be free from significant root circling and girdling.
2. Preference will be given to bare-root trees and trees grown in root control containers that prevent stem girdling roots, excessive circling and pot-bound conditions. Such containers include fabric bags as well as plastic containers designed specifically for optimal root development (i.e. RPM containers, Rootmaker™ pots, Readyroot™ containers, slit pots, etc.).
3. Trees grown in traditional, smooth-sided plastic containers are strongly discouraged. However, trees placed in a container (containerized) for a short period of time (typically less than 6 months) for aid in sale and handling are allowed as long as the root systems remain viable.
4. Balled and burlapped (B&B) and spade-dug trees are allowed if high quality can be assured and costs are reasonable. For B&B stock, at least 18" of soil ball is required for each 1" caliper of trunk. All baskets and burlap must be removed completely prior to planting or removed to a depth of at least 12" in the hole after planting. For spade dug trees, at least 24" of spade width is required for each 1" of trunk caliper.

#### **B. Plant Quality Standards**

Minimum quality specifications for all nursery grown plants shall be the specifications contained in *American Standard for Nursery Stock*, specifically ANSI Z60.1, as adopted by the American Association of Nurserymen. A web copy of ANSI Z60.1 can be found at the website noted at the end of this specs document under heading "Resources". All plants shall be free of diseases, noxious weeds and damaging insects. All plants shall be subject to the laws and regulations of the State of Nebraska and shall be identified by plant names approved by NSA/NFS. Projects are strongly encouraged to investigate the source of nursery stock. Stock grown in Nebraska may be best adapted to Nebraska sites. Species selected for planting shall be adaptable to Nebraska, and the NSA/NFS reserves the right to approve species selections and sizes. The NSA/NFS highly recommends that trees originate from nurseries in the northern half of the US.

All plants shall be packed and shipped from the supplier in a manner that protects the plant against drying, freezing, breaking or other injury. Bare-root plants shall be packed in moist packing material and bundled to ensure against heat or mold damage. Plants shall be protected against the elements while in transit and shall be thoroughly inspected before acceptance. The project coordinator or individual(s) responsible for ordering plant material shall contact the nursery supplying the order to ensure compliance with these standards.

### C. Plant Size Specifications

All plants installed in projects shall follow required specifications as detailed in the *American Standard for Nursery Stock* ANSI Z60.1, including height, caliper and volume measurements as applicable. A web copy of ANSI Z60.1 can be found at the website noted at the end of this specs document under heading "Resources". Plant materials not meeting these specifications shall be rejected prior to installation.

In general, smaller caliper trees will establish in the landscape more quickly. Smaller plants will often catch up to and exceed the size of larger plants that were planted at the same time. Plant sizes at the time of planting shall conform to the following size ranges. These ranges apply to all plants whether bare-root, containerized, balled and burlapped or spade dug. **NOTE: Any plant larger than the size range listed will require prior approval.**

- ♦ **Deciduous Trees:** ½" to 1.5" trunk caliper (measured at 12 inches above the ground). **Evergreen Trees:** 3 to 6 feet tall. Trees shall be well branched. **Spade Dug Trees:** Pre-approval is required for use of spade dug trees. If approved, the minimum spade size shall be 24" for each one inch trunk caliper (measured at 12 inches above ground).
- ♦ **Shrubs:** 12" to 24" inch height and/or width, depending on natural growth habit.
- ♦ **Herbaceous Perennials and Grasses:** Plant size shall vary depending on species, but plants shall be well-rooted and of an appropriate size to establish successfully in the landscape.

### D. Planting Seasons

Spring and fall are the best times to plant most landscape plants in Nebraska. Planting can occur into winter if the ground is workable and plants are properly protected. **Planting should not occur and will not be approved without permission for any time during July and August.** Weather conditions can vary greatly from day-to-day and from year-to-year across Nebraska. Consequently those coordinating planting projects shall be cognizant of recent weather patterns and be prepared to take the steps necessary to ensure successful transplanting. It is especially important that irrigation be available if the post-planting period is dry. Dry periods are common throughout the growing season in Nebraska, especially during mid to late summer. Planting during extremely wet periods can also be problematic if the planting area cannot be prepared properly, or if water stands around the root zone of transplanted plants for extended periods of time.

### E. Landscape Planting Practices

**Pavement Cut-outs:** Trees planted in pavement cut-outs in downtowns, parking lots and medians are exposed to harsh and stressful growing conditions. They are subject to construction soils, compaction, temperature extremes, decreased horizontal root space and decreased gas exchange and moisture to roots. It has been the experience of the NSA/NFS that these plantings have greatly reduced life spans. Any plantings in sites such as those mentioned will require approval. Approval will be based on recommendations for minimum open soil space and will require the use of species that have been shown to be more tolerant of these areas. An engineering plan may be required before approval of any planting in these areas. Planting strips are less stressful than individual cut-outs because they create a larger open space. At least 3 feet of good soil should be added to planting areas after construction and before planting.

**Preparing the Planting Site:** Before any planting begins confirm that the soil is suitable for growing the selected plants. For questionable soils, a soil test would be helpful. If the soil is heavy clay or very compacted, the soil should also be tested to ensure that there is adequate drainage. If drainage is poor and the area seasonally wet, wet-tolerant species such as maple, sycamore, bald cypress and swamp white oak should be considered.

For most soils, amendments to the planting area are not necessary. New construction sites shall have at least 8 inches of top soil present or applied after construction. If soils are heavy clay or very compacted, consider replacing the soil with a good loam soil and/or incorporating composted organic materials to a depth of several inches.

**Trees and Shrub Planting:** Protect landscape plants when transplanting them by holding and lifting them by the container, basket or ball, not by the trunk. Keep the roots moist but not saturated. If you are not able to plant your tree or shrub immediately after purchase, place them in a cool, shaded area.

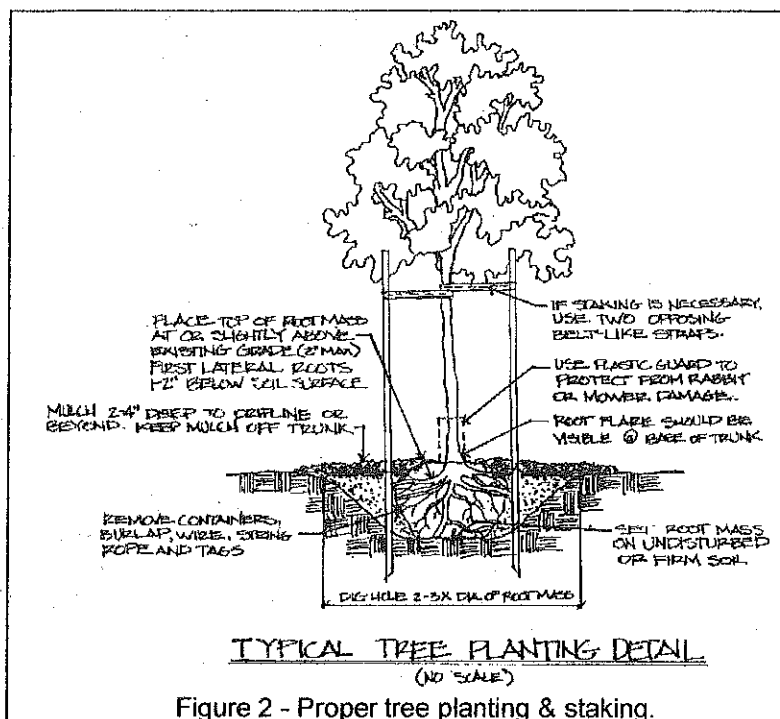
**Note:** Locate all underground utilities before digging.

Planting depth is of critical importance in the long term health and vigor of a tree. All trees shall be planted at a depth such that the uppermost structural roots are located within the top two inches of the soil surface (see figure 2 – proper tree planting). The root flare (or trunk flare) is the area between the vertical transition of the tree stem and the structural roots, and should be visible above grade upon planting. While root flare is somewhat difficult to

detect in some young trees, the objective is to ensure that the uppermost two or more structural roots of the young tree are located near the soil surface. More on the topic of tree planting depth can be found under "Resources".

If planting balled and burlapped stock, the wire basket shall be cut and basket completely removed before planting. Remove burlap and all twine or similar material. Use care in handling the root ball. Part of the burlap can be left on to facilitate lifting the plant into the hole. After the plant is in the hole, the burlap should be cut away to the bottom of the planting hole, or as deep as possible. Shipping labels, wire, tags, wrapping and staking material shall be removed from the trunk and branches.

For container-grown or containerized plants, examine the roots after removing the pot. Plants shall not be pot bound. Plants with masses of circling roots are not acceptable for planting. Minimally encircled roots shall be straightened out in the planting hole as much as possible. For plants grown in fabric bags, the bag should be cut away and completely removed before planting.



The planting hole should be significantly wider than the root system or root ball and no deeper than the depth of the root system. Score the sides of the hole with shovel, especially in clay soils. Once the plant is in place, use the soil removed from the hole as the back-fill around the roots. When back-filling, water occasionally to remove air pockets. Be careful not to tamp or compact the soil, this can lead to excessive soil compaction and possible root damage. Do not incorporate organic matter, sand or other material into the back-fill since differences in soil-pore sizes are created which can restrict water movement and root growth between the root ball, planting hole and surrounding soil.

**Mulching:** Research has shown that wood chip mulch contributes to the healthy establishment of landscape plants. Mulching conserves moisture, reduces weed competition, insulates roots from heat and cold extremes, helps prevent mower and trimmer damage, and aids in long-term development of good soil structure. Mulching should be considered an ongoing practice that is a part of each year's maintenance routine. Depending on the type of mulch used and weather conditions, most tree and shrub beds shall need to be re-mulched every two to three years. Later applications should not increase the total mulch depth.

Mulch trees and shrubs with a 2-3 inch deep layer over the root zone. A tree of 1 1/2" caliper should have a mulch ring of 5' diameter or greater. Evergreens should be mulched to beyond the spread of the lowest branches. Mulch shall not be piled up against tree trunks and shall be kept a few inches from the base of the trunk. Mulch plants in massed groupings when possible. Avoid deep layers of mulch which could result in the tree being planted too deep.

Mulch perennials and grasses with only enough mulch to cover the soil (typically one inch or less). Many perennials and grasses, especially native species, will not tolerate heavy mulching.

Wood chips, shredded or chipped, serve as the best mulches. Be careful with lighter materials such as bark nuggets since they have a tendency to float out of the chip bed during heavy rains. Avoid cypress mulch as it tends to form dense mats and poor growing conditions, and is often harvested from endangered trees. Do not use rock mulches. Rock does not insulate against temperature extremes, and rock absorbs and radiates heat, which can lead to plant desiccation. Do not use black plastic or landscape fabric under the mulch layer. They inhibit proper air and water exchange by the roots.



**Staking and Guying of Trees:** The purpose of most staking and guying is to prevent a newly planted tree from tipping over in the wind. In Nebraska this practice is often necessary. Excessive movement can dislodge the small, fibrous roots in the soil before they are firmly established. However, many trees are lost because guying materials are not removed or are improperly installed.

Staking is especially important on open, windy and exposed sites, and sites with high use by people. Staking and guying materials shall be strong enough to provide support, but flexible enough to allow some movement. Guying materials shall have a broad surface at the point of contact with the tree to prevent damage from rubbing. Commercial tree ties and cloth or canvas webbing or straps that are at least one and one half inch wide are examples of good guying materials. **Do not use garden hose.** All staking and guying shall be monitored and adjusted as needed to prevent tree damage and girdling. **It shall be removed at the end of one year.** Stakes without guying may be left in the place longer in high use areas if needed to prevent damage from humans, mowers and other equipment or vehicles.

**Wraps and Guards:** Tree wraps can be used to protect the tree from damage while it is being transported and planted. Otherwise, trunks should not be wrapped during the growing season. Trunk wrapping may be desirable on some thin-barked trees such as red maple to prevent winter injury. Consult with NFS staff for recommendations.

Tree trunk damage from rodents, deer, mowers and weed trimmers can be prevented by using plastic trunk guards. Guards should be monitored regularly and removed before rubbing or girdling problems occur. It is preferable to use guards that allow for air movement. A variety of wire mesh/netting cages can be used to protect shrubs from rabbits in winter.

**Watering:** All plants should be thoroughly watered at the time of planting. This shall be done by the nursery contracted to do the installation. Supplemental watering is often needed for 1-2 years or more after planting. The amount of watering required will vary with the type of plant, type of soil, time of year and weather conditions. Avoid over-watering, especially in poorly drained soils.

Newly planted trees and shrubs should receive the equivalent of one inch of rainfall per week during the growing season. It is best to water trees thoroughly and slowly with enough water to fully moisten the root ball. In general, container and B&B plantings require more water at application than do bare root plantings. If rainfall is adequate during the growing season (1 inch per week) supplemental water is not required.

Perennials of small size or grown in porous media may dry out more quickly than trees and shrubs, and thus require closer monitoring. This is especially important during the first several weeks after planting when watering more frequently may be required. Native perennials and grasses typically require less moisture to become established and thereafter.

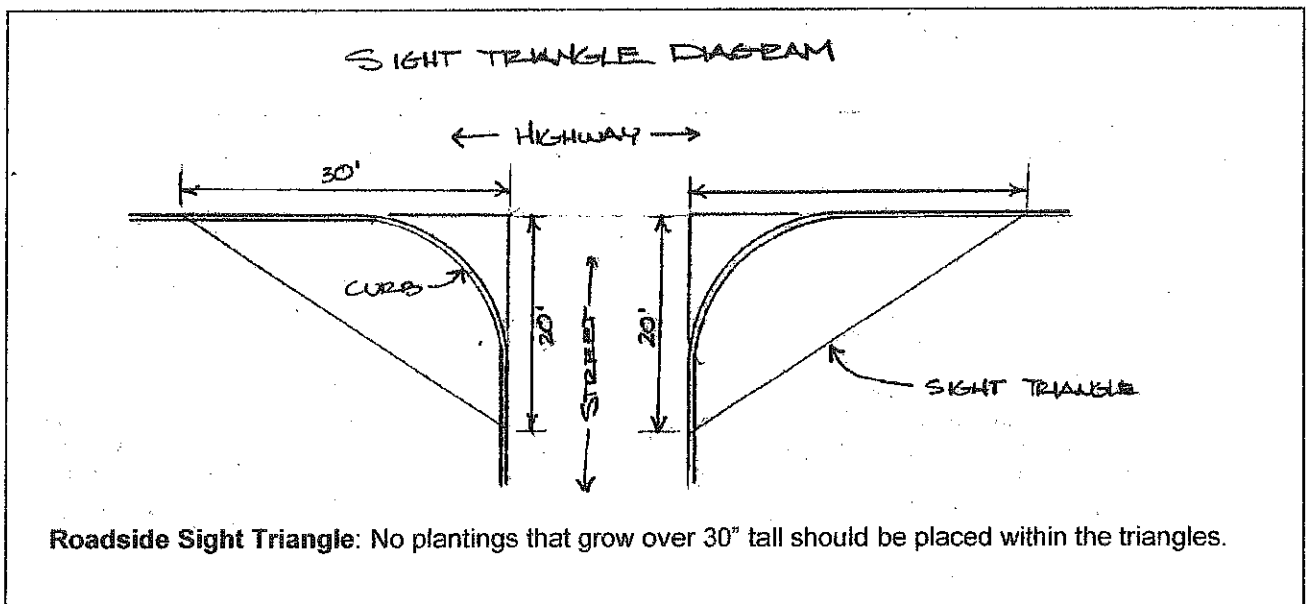
**Fertilizing:** Most top soils contain sufficient levels of available nutrients to supply the requirements of newly planted landscape plants, thus fertilization is not needed. Planting species that are tolerant of existing soil conditions will provide the greatest success. In situations where construction has altered the soil, the addition of good top soil and organic material such as compost may be necessary. Future determination of additional nutrient needs shall be made based upon the condition and vitality of the plants and analysis of soil samples. The addition of compost to perennial beds, rather than fertilizer, is also best.

## **V. Roadside Planting Considerations:**

Permission from the proper authority is required before any plant material can be placed on a highway or street right-of-way. The Nebraska Department of Roads recommends that the following general rules be considered when planting along roadways.

1. A lateral obstacle clearance, or clear zone, exists along all roadways. No woody plants or fixed objects can be located in this zone. The clear zone varies depending on the road design and speed limit. Setbacks for some common situations are:
  - Highway in town with curb, speed limit 40 mph or below - all woody plants shall be at least 6 feet from back of curb.
  - Highways in town without curb; speed limit of 40 mph or below - all woody plants shall be at least 10 feet from edge of driving lane.

- Rural highways without curb; any speed limit - all woody plants shall be at least 30 feet from edge of driving lanes.
2. All tree and shrub planting shall allow 10 feet on either side of fire hydrants.
  3. Allow 15 feet from trunk of shade trees to light poles (10 feet for ornamentals).
  4. Trees shall be located at least 20 feet on either side of any overhead utility line unless their natural habit shall keep them under the line.
  5. Shade trees shall be at least 5 feet and ornamentals 10 feet from either side of drives.
  6. Shade trees shall be pruned up to at least 8 feet over sidewalks, more over roadways.
  7. Trees with an appropriate habit shall be selected to reduce branching in driving and walking areas.
  8. Locate all above and below ground utilities before planting. Stay away from buried utility lines. When planting where storm sewers are located, verify that there is enough depth above the sewer to allow successful planting over them.
  9. Plants shall not interfere with the visibility of any signs.
  10. Shrubs and herbaceous perennials shall be less than 30 inches tall in medians.
  11. Sight triangles, in which nothing over 30 inches tall can be planted, exist at all roadway intersections (including major driveways - see diagram below). The area of the site triangle varies depending on the adjacent highway speed. The diagram below shows a street intersecting a 30 mph highway. Shade trees can be planted with the trunks at the outside edge of the triangle. Ornamental trees shall be planted so no branching extends into the site triangle. Other plant material can be planted in this area but shall be less than 30 inches tall. In general, trees at most street/roadway intersections are to be located 25-30 feet from the adjacent street/roadway edge (contact your local, county or state governmental agency for specific guidelines).



## **VI. POST-PLANTING MAINTENANCE**

All projects implemented via grant funding from NFS/NSA are expected to be properly maintained after planting for the useful lifespan of the project, typically a minimum of ten years. Maintenance should include:

1. Proper and timely watering to insure establishment and on-going survival of plant material.
2. Proper and timely weed control. Weed control measures should not do harm to grant funded plants either through mechanical damage or herbicide damage.
3. Removal of annual dieback of herbaceous perennial plants and grasses.
4. Timely and proper pruning and other arboricultural practices for trees.
5. Remulching of trees and planting beds as necessary.

## VII. RESOURCES:

It is highly recommended that professional help be used for all planting and maintenance projects. Technical assistance can be obtained from several sources including:

- Nebraska Forest Service - (402) 472-2971 or [eberg2@unl.edu](mailto:eberg2@unl.edu); [jevertson1@unl.edu](mailto:jevertson1@unl.edu); or [choyt2@unl.edu](mailto:choyt2@unl.edu).
- UNL Extension Offices and Research Centers
- Local Natural Resources District Office

Sources of publications and information:

- Nebraska Forest Service: <http://www.nfs.unl.edu>
- Nebraska Statewide Arboretum: <http://arboretum.unl.edu>
- ReTree Nebraska: <http://retree-nebraska.unl.edu>
- University of Nebraska Extension: <http://www.unl.extension.edu>
- International Society of Arboriculture, Box 3129, Champaign, IL 61826-3129 at <http://www.isa-arbor.com>
- TreeLink website <http://www.treelink.org/>
- *American Standard for Nursery Stock ANSI Z60.1*  
<http://anla.org/applications/Documents/Docs/ANLStandard2004.pdf>
- Tree Planting Depth Information:  
<http://mortonarb.org/research/rootpdf/AvoidingExcessiveSoilRootSystemTrees.pdf>

Private-sector professionals: Arborists, landscape architects and others in the nursery industry are good information sources. The Nebraska Nursery and Landscape Association and the Nebraska Arborists Association maintain lists of their members in Nebraska. These lists may be obtained free of charge by contacting their respective offices:

Nebraska Nursery and Landscape Assoc.  
4200 Witherbee Blvd.  
Lincoln, NE 68510  
402-450-7192  
<http://www.nnla.org>

Nebraska Arborists Association  
Box 81414  
Lincoln, NE 68501  
402-476-3852  
<http://nearborists.org>

State law requires that all distributors of nursery stock in the state of Nebraska be licensed by the Nebraska Department of Agriculture. This includes tree spade operators. The department maintains a list of all currently licensed nursery growers and dealers (including tree spade operators). This list may be obtained by writing or calling the department.

Nebraska Department of Agriculture Bureau of Plant Industry  
Box 94756  
Lincoln, NE 68509  
402-471-2394

## COOPERATING AGENCIES OF PARTNERSHIP PROGRAMS:

