

Special Improvement District Assessments

Sewer or Water Main Districts

- Sewer or Water Main District
 - Created by petition of property owners to city council
 - State statute prohibits formation of district upon protest of property owners representing more than fifty percent of front footage
- Sewer or Water Main Connection (Tap) District
 - Created by city council as "necessary and advisable"
 - Connection fee paid by property owner at time of connection

Sewer or Water Main District Assessments

- Nebraska State Revised Statute 16-667.02
 - "Upon formation of a district as provided in 16-667.01, the mayor and council may order sewer or water mains to be laid in a district and the costs, to the extent of the special benefit, assessed against the lots and parcels of real estate in such district. The cost of sewer or water mains in excess of collections from special assessments under this section may be paid out of the sewer fund or water fund, or, if money in such fund is insufficient, out of the general fund of the city."

Sewer or Water Main District Assessments

- Grand Island Assessments
 - Assessment basis varies with respect to type of property owner and expected use
 - ➡ Pipe oversize and other considerations which may provide a benefit to the utility but not the property owner are not included in assessed costs



Water Assessment Districts (2001 – present)

District No.	<u>Location</u>	Assessment Method	<u>Comments</u>
436	Lagenheder		Single property owner
437	PVIP - Gold Core/Juergen	Square footage	Commercial/Industrial
440	Roberta/Gretchen	No. of lots	
441	Faidley/Diers/Claude		Single property owner
443	Independence/Shanna/Lariat	50% frontage/50% square footage	
444	Marylane	50% frontage/50% square footage	Paid by CNH
445	Kentish Hills	No. of lots	Paid by CNH
450	Circle Drive	No. of lots/no. of connections	Multi-family units
451	Circle Drive	No. of lots/no. of connections	Single/multi-family units
452	Knott/Lake	50% frontage/50% square footage	Residential/commercial
455	Parkview	No. of lots	

Sanitary Sewer Assessment Districts

District No.	<u>Location</u>	Assessment Method	<u>Comments</u>
517	Arch Ave		
519	Westwood Park 2 nd Subdivision		
521	Westwood Park 2 nd Subdivision	Single Lot	Single lot/property owner
523	Westwood Park Subdivision	No. of lots	Single family units
525	Westwood Park Subdivision	No. of lots	Single family units
526	Grand Island Plaza Subdivision	Single Lot	Single lot/property owner
528	Wildwood Subdivision	No. of lots/no. of connections	Commercial
529	Westwood Park Subdivision	No. of lots	Single family units

Sewer or Water Main Connection District Assessments

- ▼ Nebraska State Revised Statute 16-6,103
 - The sanitary sewer mains or water mains have been constructed in the districts, the cost thereof shall be reported to the city council and the council, sitting as a board of equalization, shall determine benefits to abutting property. The special benefits as determined by the board of equalization shall not be levied against the property but ... a connection fee in the amount of the benefit accruing to the property in the district shall be paid to the city at the time such property becomes connected to the sewer main or water main."

Sewer or Water Main Connection District Assessments

- Grand Island Assessments
 - Assessment basis is on frontage footage
 - ➡ Pipe oversize and other considerations which may provide a benefit to the utility but not the property owner are not included in assessed costs
 - Connection charge for water mains may be waived for developer if ownership of mains is transferred to utility and properties do not front onto connection district



Water Connection Districts (2001 – present)

District No.	<u>Location</u>	Assessment Method
434T	PVIP - Schimmer	Frontage feet
438T	PVIP - Schimmer	Frontage feet
439T	PVIP - Wildwood	Frontage feet
442T	Faidley/Diers/Claude	Frontage feet
446T	Kentish Hills/Marylane	Frontage feet
447T	Independence	Frontage feet
449T	North/Faidley	Frontage feet
453T	Airport	Frontage feet
456T	Engleman/Potash	Frontage feet



Sanitary Sewer Connection Districts

District No.	Location	Assessment Method
522T	Nebraska Army National Guard Aviation Facility	Frontage feet
527T	PVIP – East	Frontage feet
530T	US Highway 281 to Interstate 80	Frontage feet



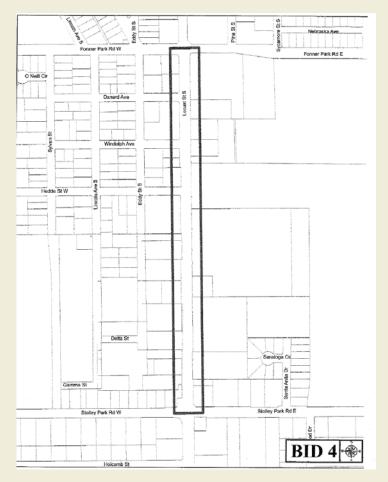
Parking District #1

- Occupation Tax based on square footage of customer usage areas
- Excludes non-customer areas (stairways, restrooms, furnace rooms, etc.), religious property, government, residences



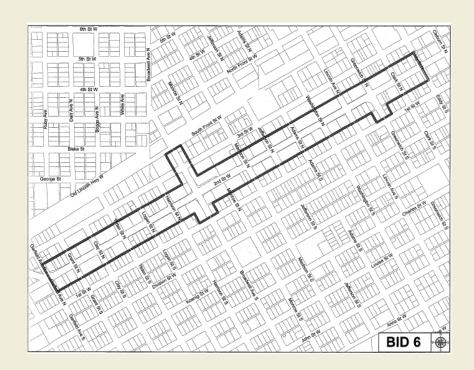


Assessment based on individual property owner's front footage to South Locust. (Stolley Park Road North to Fonner Park Road)



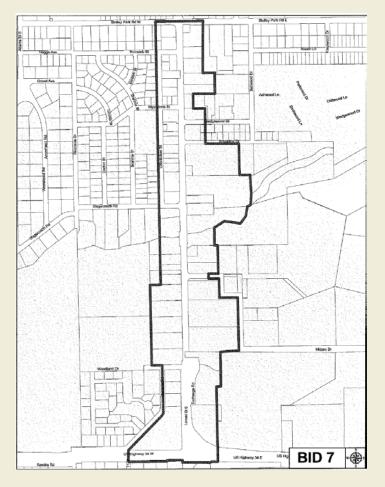


Assessment based on individual property owner's front footage to Second Street.



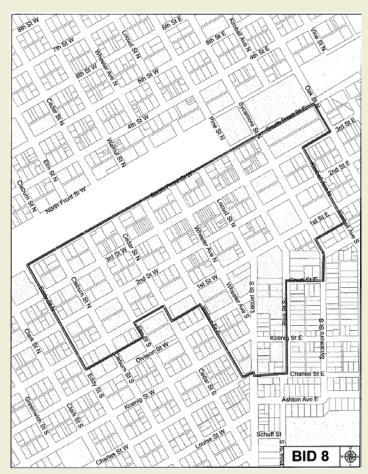


Assessment based on individual property owner's front footage to South Locust. (Stolley Park Road South to Hwy 34)





- Assessment based on individual property value divided by total district assessed property value
- Owner-occupied residential property assessed at 70% of assessed valuation



Sidewalk Assessment District

- Nebraska State Revised Statute 16-250
 - A city of the first class may construct or repair sidewalks, sewers, and drains on any highway in the city and construct or repair iron railings or gratings for areaways, cellars or entrances to basements of buildings, and levy a special tax on lots or parcels of land fronting on such sidewalk, waterway, highway or alley to pay the expense of such improvements, to be assessed as other special assessments

Sidewalk Assessment District

- District is either petitioned by property owner(s) or ordered via an Ordinance by City Council
- Assessments are based on the actual bid received from the contractor, plus a 10% engineering fee, and are assessed against the abutting property based on the square feet installed

Paving Assessment District

- Nebraska State Revised Statute 16-606
 - The council may assess and levy the whole expense and damage incurred in the creation of any street, avenue, or alley upon the real property fronting upon the same and other property nearby that may be benefited thereby *in proportions* according to benefits."

Paving Assessment Districts

- District is either petitioned by property owner(s) or ordered via an Ordinance by City Council
- ➡ Although each district must be reviewed individually, the same basic principles are generally used in each case. The assessable area, or district boundary, is usually established by including all property which extends back from the improved street half way to the next parallel street. 300 feet as the maximum limit for this distance.

Paving Assessment Districts (cont.)

- Improvements due to street widths over 37 feet for residential streets and 41 feet commercial streets are not assessed to property owners
- Replacement costs for existing paving are not included in assessment costs
- State statute requires government properties to be included in assessed costs