

ORDINANCE RECORD

No. 728—REDFIELD & COMPANY INC., OMAHA

ORDINANCE NO. 1387

AN ORDINANCE PROVIDING FOR INITIAL GENERAL BUSINESS OCCUPATION TAXES AND ENHANCED EMPLOYMENT AREA OF THE 84TH STREET REDEVELOPMENT AREA; REPEALING CONFLICTING ORDINANCES AND PROVIDING FOR SEVERABILITY, PUBLICATION AND AN EFFECTIVE DATE.

BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA, as follows:

Section 1. Findings and Determinations. The Mayor and City Council hereby find, determine, declare, adopt, and approve as follows:

- A. Pursuant to the Community Development Law set forth in Sections 18-2101 et seq of Nebraska Statutes ("Act"), including without limitation Neb. Rev. Stat. Section 18-2142.02, and section 113.30 of the La Vista Municipal Code, the City is authorized to levy a general business occupation tax ("GBOT") upon the businesses and users of space within an enhanced employment area for the purpose of paying all or any part of the costs and expenses of any redevelopment project within such enhanced employment area, based on a reasonable classification of businesses, users of space, or kinds of transaction for purposes of imposing such tax.
 1. An enhanced employment area as defined in Neb. Rev. Stat. Section 18-2103(22) includes an area up to 600 acres within a community redevelopment area which is designated by the La Vista Community Development Agency ("Agency") as eligible for the imposition of an occupation tax.
 - a. A community redevelopment area pursuant to Neb. Rev. Stat. Section 18-2103(20) is a substandard and blighted area which the Agency designates as appropriate for a renewal project.
 - b. The City Council in 2012 designated the 84th Street Redevelopment Area as a substandard and blighted area, and the Agency in initially recommending and adopting the Redevelopment Plan "84th Street Redevelopment Area" in 2013 ("Redevelopment Plan") designated the 84th Street Redevelopment Area as appropriate for one or more renewal projects, making it a community redevelopment area, which designation the Agency ratified and affirmed in connection with its approval and recommendation of Amendment No. 1 to the Redevelopment Plan ("Amendment No. 1"). The Agency, in recommending and adopting Amendment No. 1, further designated the 84th Street Redevelopment Area, which does not exceed 600 acres, as eligible for imposition of occupation taxes, to be carried out in one or more actions, enhanced employment areas, occupation taxes, levies or rates as determined by the City from time to time.
 2. A redevelopment project is any work or undertaking described in Neb. Rev. Stat. Section 18-2103(12), in one or more community redevelopment areas. Amendment No. 1 as approved by the City included initial Mixed Use Redevelopment Project and Public Improvement Redevelopment Project (together "Projects") within the community development area comprised of the 84th Street Redevelopment Area, which Projects constitute works, undertakings and redevelopment projects pursuant to Neb. Rev. Stat. Section 18-2103(12) to eliminate and prevent recurrence of the substandard and blighted area for the benefit of the City and its residents, businesses, owners, and users of space, including without limitation those in and around the 84th Street Redevelopment Area.
- C. An Agency, pursuant to Neb. Rev. Stat. Section 18-2107(14), is authorized to agree with the City Council for the imposition of an occupation tax for an enhanced employment area pursuant to Neb. Rev. Stat. Section 18-2142.02. The Agency in recommending, and the City Council in approving, Amendment No. 1, agreed to imposition of occupation taxes pursuant to Neb. Rev. Stat. Section 18-2142.02 within boundaries of one or more enhanced employment areas up to the entire 84th Street Redevelopment Area as determined by the City.
- D. It is necessary, desirable, advisable, and in the best interests of the City that an initial enhanced employment area be designated and initial general business

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occupation tax be imposed on certain businesses and users of space within parts of the community development area comprised of the 84th Street Redevelopment Area for the purpose of paying costs and expenses of redevelopment projects within such area.

- E. An initial enhanced employment area within the 84th Street Redevelopment Area is proposed as described below as 84th Street Enhanced Employment Area 1 or Enhanced Employment Area 1. Redeveloper consented to such designation, which consent will be recorded with respect to redeveloper real estate and shall be binding upon all future owners of such real estate. City Administrator or her designee, based on information Redeveloper provided, advised that new investment within areas included in 84th Street Enhanced Employment Area 1 will satisfy minimum requirements of Neb. Rev. Stat. Section 18-2116(2), which determination is ratified, affirmed, adopted, and approved.
- F. Imposition of an initial general business occupation tax pursuant to Neb. Rev. Stat. Section 18-2142.02 and Municipal Code Section 113.30 is proposed on Event Venue Businesses and Retail Sales Businesses within proposed 84th Street Enhanced Employment Area 1. Event Venue Businesses and Retail Sales Businesses, as described below, are reasonable classifications of businesses, users of space, or kinds of transactions for purposes of the initial general business occupation tax within such area pursuant to this Ordinance.

Section 2. DESIGNATION OF INITIAL ENHANCED EMPLOYMENT AREA. An initial enhanced employment area within the 84th Street Redevelopment Area is hereby designated, established and approved as an initial enhanced employment area within the 84th Street Redevelopment Area, the boundaries of which shall be as follows ("84th Street Enhanced Employment Area 1" or "Enhanced Employment Area 1"):

A TRACT OF LAND LOCATED IN PART OF THE WEST HALF OF SECTION 14 AND THE EAST HALF OF SECTION 15 BOTH IN TOWNSHIP 14 NORTH, RANGE 12 EAST OF THE 6TH P.M., SARPY COUNTY, NEBRASKA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE SOUTHWEST CORNER OF SAID SECTION 14, SAID CORNER ALSO BEING THE SOUTHEAST CORNER OF SAID SECTION 15; THENCE ON THE SOUTH LINE OF SAID SECTION 15 ON AN ASSUMED BEARING OF S87°26'31"W, 145.43 FEET; THENCE N02°33'29"W, 79.12 FEET TO A POINT INTERSECTING THE NORTH RIGHT-OF-WAY LINE OF GILES ROAD AND THE WEST RIGHT-OF-WAY LINE OF SOUTH 84TH STREET; THENCE ON SAID WEST RIGHT-OF-WAY LINE OF SOUTH 84TH STREET FOR THE FOLLOWING THREE (3) DESCRIBED COURSES: (1) N02°08'01"W, 1157.96 FEET TO A POINT INTERSECTING SAID WEST RIGHT-OF-WAY LINE OF SOUTH 84TH STREET AND THE SOUTH RIGHT-OF-WAY LINE OF BRENTWOOD DRIVE; (2) N02°26'33"W, 100.00 FEET TO A POINT INTERSECTING SAID WEST RIGHT-OF-WAY LINE OF SOUTH 84TH STREET AND THE NORTH RIGHT-OF-WAY LINE OF SAID BRENTWOOD DRIVE; (3) N02°17'47"W, 1310.78 FEET TO THE SOUTHEAST CORNER OF LOT 13, PARK VIEW HEIGHTS, A PLATTED AND RECORDED SUBDIVISION IN SAID WEST HALF OF SECTION 15; THENCE ON THE PROPERTY LINE OF SAID LOT 13, PARK VIEW HEIGHTS FOR THE FOLLOWING TEN (10) DESCRIBED COURSES: (1) S87°20'51"W, 878.96 FEET TO THE SOUTHWEST CORNER OF SAID LOT 13, PARKVIEW HEIGHTS; (2) N02°39'15"W, 297.01 FEET; (3) N53°48'51"W, 40.56 FEET TO THE NORTHEAST CORNER OF LOT 12, SAID PARK VIEW HEIGHTS; (4) AND ON THE NORTH LINE OF SAID LOT 12, PARK VIEW HEIGHTS S76°32'34"W, 106.60 FEET TO THE NORTHWEST CORNER OF SAID LOT 12, PARKVIEW HEIGHTS, SAID CORNER ALSO BEING A POINT OF CURVATURE ON THE EAST RIGHT-OF-WAY LINE OF SOUTH 87TH STREET; (5) ON SAID EAST RIGHT-OF-WAY LINE OF SOUTH 87TH STREET ON A 920.00 FOOT RADIUS CURVE TO THE LEFT, AN ARC LENGTH OF 285.18 FEET (LONG CHORD BEARS N22°20'15"W, 284.04 FEET) TO A POINT OF CURVATURE INTERSECTING THE SOUTH RIGHT-OF-WAY LINE OF PARK VIEW BOULEVARD AND SAID EAST RIGHT-OF-WAY LINE OF

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SOUTH 87TH STREET AND THE SOUTH RIGHT-OF-WAY LINE OF PARK VIEW BOULEVARD; (6) AND ON SAID SOUTH RIGHT OF WAY LINE OF PARK VIEW BOULEVARD ON A 395.00 FOOT RADIUS CURVE TO THE LEFT, AN ARC LENGTH OF 34.16 FEET (LONG CHORD BEARS N51°34'30"E, 34.14 FEET) TO THE NORTHWEST CORNER OF SAID LOT 13, PARK VIEW HEIGHTS; (7) S53°48'51"E, 70.00 FEET; (8) S66°23'29"E, 266.38 FEET; (9) S76°34'35"E, 354.35 FEET; (10) N87°20'20"E, 448.20 FEET TO THE NORTHEAST CORNER OF SAID LOT 13, PARK VIEW HEIGHTS, SAID POINT ALSO BEING ON SAID WEST RIGHT-OF-WAY LINE OF SOUTH 84TH STREET; THENCE ON SAID WEST RIGHT-OF-WAY LINE OF SOUTH 84TH STREET N02°50'02"W, 1145.76 FEET TO THE NORTHEAST CORNER OF LOT 16A3A, PARK VIEW HEIGHTS, SAID CORNER ALSO BEING A POINT INTERSECTING SAID WEST RIGHT-OF-WAY LINE OF SOUTH 84TH STREET AND SAID SOUTH RIGHT-OF-WAY LINE OF PARK VIEW BOULEVARD; THENCE ON SAID SOUTH RIGHT-OF-WAY LINE OF PARK VIEW BOULEVARD S87°09'44"W, 43.00 FEET; THENCE N02°52'29"W, 487.53 FEET TO A POINT ON THE NORTH RIGHT-OF-WAY LINE OF PLAZA BOULEVARD, SAID POINT ALSO BEING THE SOUTH LINE OF LOT 159C, SAID PARK VIEW HEIGHTS; THENCE ON SAID NORTH RIGHT-OF-WAY LINE OF PLAZA BOULEVARD N87°07'31"E, 42.82 FEET TO THE SOUTHEAST CORNER OF SAID LOT 159C, PARK VIEW HEIGHTS, SAID CORNER ALSO BEING A POINT INTERSECTING SAID NORTH RIGHT-OF-WAY LINE OF PLAZA BOULEVARD AND SAID WEST RIGHT-OF-WAY LINE OF SOUTH 84TH STREET; THENCE ON SAID WEST RIGHT-OF-WAY LINE OF SOUTH 84TH STREET N02°53'18"W, 683.60 FEET TO A POINT ON THE NORTH LINE OF SECTION 15; THENCE ON SAID NORTH LINE OF SECTION 15 N87°24'22"E, 145.04 FEET TO THE NORTHEAST CORNER OF SAID SECTION 15, SAID CORNER ALSO BEING THE NORTHWEST CORNER OF SAID SECTION 14; THENCE ON THE NORTH LINE OF SAID SECTION 14 N87°13'03"E, 173.02 FEET; THENCE S02°46'57"E, 50.10 FEET TO A POINT INTERSECTING THE SOUTH RIGHT-OF-WAY LINE OF HARRISON STREET AND THE EAST RIGHT-OF-WAY LINE OF SAID SOUTH 84TH STREET, SAID CORNER ALSO BEING THE NORTHWEST CORNER OF LOT 1, PARSLEY PLACE, A PLATTED AND RECORDED SUBDIVISION IN THE NORTHWEST QUARTER OF SAID SECTION 14; THENCE ON SAID EAST RIGHT-OF-WAY LINE OF SOUTH 84TH STREET FOR THE FOLLOWING FOUR (4) DESCRIBED COURSES: (1) S43°01'11"W, 142.11 FEET; (2) S01°46'17"E, 936.23 FEET TO A POINT INTERSECTING SAID EAST RIGHT-OF-WAY LINE OF SOUTH 84TH STREET AND THE NORTH RIGHT-OF-WAY LINE OF SAID PARK VIEW BOULEVARD, SAID CORNER ALSO BEING THE SOUTHWEST CORNER OF LOT 1, HOGAN MURPHY PARTNERSHIP ADDITION, A PLATTED AND RECORDED SUBDIVISION IN THE NORTHWEST QUARTER OF SAID SECTION 14; (3) S03°06'55"E, 89.66 FEET TO A POINT INTERSECTING SAID EAST RIGHT-OF-WAY LINE OF SOUTH 84TH STREET AND SAID SOUTH RIGHT-OF-WAY LINE OF PARK VIEW HEIGHTS, SAID CORNER ALSO BEING THE NORTHWEST CORNER OF LOT 1354, LA VISTA, A PLATTED AND RECORDED SUBDIVISION IN SAID NORTHWEST QUARTER OF SECTION 14; (4) S02°04'54"E, 281.02' TO THE SOUTHWEST CORNER OF SAID LOT 1354, LA VISTA; THENCE ON THE SOUTH LINE OF SAID LOT 1354, LA VISTA N87°21'18"E, 139.23 FEET TO A POINT OF CURVATURE, SAID POINT BEING THE SOUTHEAST CORNER OF SAID LOT 1354, LA VISTA; THENCE ON THE EAST LINE OF SAID LOT 1354, LA VISTA FOR THE FOLLOWING TWO (2) DESCRIBED COURSES: (1) ON A 675.56 FOOT RADIUS CURVE TO THE RIGHT, AN ARC LENGTH OF 171.44 FEET (LONG CHORD BEARS N13°59'15"E, 170.98 FEET TO A POINT OF REVERSE CURVATURE; (2) ON A 290.59 FOOT RADIUS CURVE TO THE LEFT, AN ARC LENGTH OF 120.48 FEET (LONG CHORD BEARS N09°15'52"E, 119.62 FEET TO THE NORTHEAST CORNER OF SAID LOT 1354, LA VISTA, SAID CORNER ALSO BEING ON THE WEST LINE OF PART OF TAX LOT 12 IN SAID WEST HALF OF SECTION 14, SAID CORNER ALSO BEING ON SAID SOUTH RIGHT-OF-WAY LINE OF PARK VIEW BOULEVARD; THENCE ON SAID SOUTH RIGHT-OF-WAY LINE OF PARK VIEW BOULEVARD FOR THE FOLLOWING TWO (2)

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DESCRIBED COURSES: (1) N04°12'26"W, 5.00 FEET TO THE NORTHWEST CORNER OF SAID PART OF TAX LOT 12; (2) N87°25'37"E, 170.40 FEET TO THE NORTHEAST CORNER OF SAID PART OF TAX LOT 12; THENCE ON THE EAST LINE OF SAID PART OF TAX LOT 12 FOR THE FOLLOWING TEN (10) DESCRIBED COURSES: (1) S01°31'54"E, 233.44 FEET; (2) S44°18'08"E, 870.35 FEET TO THE SOUTHWEST CORNER OF LOT 1339, SAID LA VISTA, TO A POINT OF CURVATURE; (3) ON THE SOUTH LINE OF SAID LOT 1339 ON A 180.00 FOOT RADIUS CURVE TO THE LEFT, AN ARC LENGTH OF 55.92 FEET (LONG CHORD BEARS N54°44'24"E, 55.70 FEET); (4) CONTINUING ON SAID SOUTH LINE OF LOT 1339 N45°23'01"E, 70.00 FEET TO THE SOUTHEAST CORNER OF SAID LOT 1339, LA VISTA, SAID CORNER ALSO BEING ON THE WEST RIGHT-OF-WAY LINE OF VALLEY ROAD; (5) N70°36'55"E, 55.18 FEET TO THE SOUTHWEST CORNER OF LOT 1312, SAID LA VISTA, SAID CORNER ALSO BEING ON THE EAST RIGHT-OF-WAY LINE OF VALLEY ROAD; (6) ON THE SOUTH LINE OF SAID LOT 1312, LA VISTA N46°10'41"E, 109.94 FEET TO THE SOUTHEAST CORNER OF SAID LOT 1312, LA VISTA; (7) S44°17'22"E, 604.78 FEET TO THE SOUTHWEST CORNER OF LOT 1301, LA VISTA, SAID CORNER ALSO BEING THE NORTH RIGHT-OF-WAY LINE OF SOUTH 78TH STREET; (8) S18°01'40"E, 33.70 FEET; (9) S44°17'20"E, 163.60 FEET; (10) S24°23'26"E, 106.70 FEET TO THE SOUTHWEST CORNER OF LOT 883, SAID LA VISTA; THENCE ON THE SOUTH LINE OF SAID LOT 883, LA VISTA N62°00'29"E, 130.03 FEET TO THE SOUTHEAST CORNER OF SAID LOT 883, LA VISTA, TO A POINT OF CURVATURE, SAID CORNER ALSO BEING ON THE WEST RIGHT-OF-WAY LINE OF PARK VIEW BOULEVARD; THENCE ON A 770.10 FOOT RADIUS CURVE TO THE LEFT, AN ARC LENGTH OF 205.19 FEET (LONG CHORD BEARS S33°12'28"E, 204.58 FEET TO THE NORTHEAST CORNER OF LOT 887, SAID LA VISTA; THENCE ON THE NORTH LINE OF SAID LOT 887, LA VISTA S45°26'42"W, 138.73 FEET TO THE NORTHWEST CORNER OF SAID LOT 887, LA VISTA; THENCE S44°34'13"E, 701.84 FEET TO A POINT OF CURVATURE; THENCE ON A 802.72 FOOT RADIUS CURVE TO THE LEFT, AN ARC LENGTH OF 223.66 FEET (LONG CHORD BEARS S52°33'08"E, 222.94 FEET) TO THE SOUTHEAST CORNER OF TAX LOT 13, SAID CORNER ALSO BEING THE SOUTHWEST CORNER OF LOT 901, SAID LA VISTA, SAID CORNER ALSO BEING ON THE NORTH RIGHT-OF-WAY LINE OF EDGEWATER BOULEVARD; THENCE ON SAID NORTH RIGHT-OF-WAY LINE OF EDGEWATER BOULEVARD FOR THE FOLLOWING THREE (3) DESCRIBED COURSES: (1) S25°38'39"W, 189.83 FEET TO A POINT OF CURVATURE; (2) ON A 813.58 FOOT RADIUS CURVE TO THE RIGHT, AN ARC LENGTH OF 177.49 FEET (LONG CHORD BEARS S31°53'38"W, 177.14 FEET); (3) S38°10'24"W, 89.63 FEET TO THE SOUTHWEST CORNER OF SAID TAX LOT 13, SAID CORNER ALSO BEING THE SOUTHEAST CORNER OF LOT 64, BRIARWOOD, A PLATTED AND RECORDED SUBDIVISION LOCATED IN THE SOUTHWEST QUARTER OF SECTION 14; THENCE ON THE WEST LINE OF SAID TAX LOT 13 FOR THE FOLLOWING ELEVEN (11) DESCRIBED COURSES: (1) N44°33'36"W, 419.01 FEET TO THE NORTHEAST CORNER OF LOT 59, SAID BRIARWOOD; (2) N49°03'53"W, 79.34 FEET TO THE NORTHEAST CORNER OF LOT 58, SAID BRIARWOOD; (3) N62°33'23"W, 79.53 FEET TO THE NORTHEAST CORNER OF LOT 57, SAID BRIARWOOD; (4) N74°33'19"W, 79.53 FEET TO THE NORTHWEST CORNER OF LOT 56, SAID BRIARWOOD; (5) N88°02'50"W, 79.34 FEET TO THE NORTHWEST CORNER OF LOT 55, SAID BRIARWOOD; (6) S87°26'54"W, 130.00 FEET TO THE NORTHWEST CORNER OF OUTLOT 3, SAID BRIARWOOD; (7) N02°33'06"W, 41.12 FEET TO THE NORTHEAST CORNER OF LOT 51, SAID BRIARWOOD; (8) N16°59'21"W, 85.95 FEET TO THE NORTHEAST CORNER OF LOT 50, SAID BRIARWOOD; (9) N14°23'31"W, 107.46 FEET TO THE NORTHEAST CORNER OF LOT 49, SAID BRIARWOOD; (10) S87°23'06"W, 161.36 FEET TO THE SOUTHEAST CORNER OF LOT 45, SAID BRIARWOOD; (11) N02°44'58"W, 357.91 FEET TO A CORNER OF LOT 40, SAID BRIARWOOD; THENCE ON THE SOUTH LINE OF SAID PART OF TAX LOT 12 FOR THE FOLLOWING TWO (2) DESCRIBED COURSES: (1) N44°34'52"W, 242.04 FEET TO A CORNER

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OF LOT 38, SAID BRIARWOOD, SAID CORNER ALSO BEING THE SOUTH LINE OF THE NORTHWEST QUARTER OF SAID SECTION 14; (2) ON SAID SOUTH LINE OF THE NORTHWEST QUARTER S87°29'05"W, 386.87 FEET TO A CORNER OF LOT 34, SAID BRIARWOOD, SAID CORNER ALSO BEING ON THE WEST LINE OF LOT 14, LA VISTA CITY CENTRE, A PLATTED AND RECORDED SUBDIVISION IN THE SAID WEST HALF OF SECTION 14; THENCE S02°33'02"E, 1794.49 FEET TO THE SOUTHEAST CORNER OF OUTLOT C, SAID LA VISTA CITY CENTRE; THENCE ON THE SOUTH LINE OF SAID OUTLOT C, LA VISTA CITY CENTRE S87°27'29"W, 610.91 FEET; THENCE S02°32'31"E, 547.70 FEET; THENCE N87°27'29"E, 95.49 FEET TO A POINT OF CURVATURE; THENCE ON A 106.00 FOOT RADIUS CURVE TO THE RIGHT, AN ARC LENGTH OF 166.66 FEET (LONG CHORD BEARS S47°30'02"E, 150.02 FEET; THENCE S02°27'31"E, 21.93 FEET TO A POINT OF CURVATURE ON THE EAST LINE OF LOT 4, WILTHAM PLACE REPLAT 1, A PLATTED AND RECORDED SUBDIVISION IN SAID SOUTHWEST QUARTER OF SECTION 14; THENCE ON A 470.50 FOOT RADIUS CURVE TO THE LEFT, AN ARC LENGTH OF 130.16 FEET (LONG CHORD BEARS S05°30'56"W, 129.75 FEET) TO THE SOUTHEAST CORNER OF SAID LOT 4, WILTHAM PLACE REPLAT 1, SAID CORNER ALSO BEING ON THE NORTH RIGHT-OF-WAY LINE OF GILES ROAD; THENCE ON SAID NORTH RIGHT-OF-WAY LINE OF GILES ROAD S87°32'29"W, 33.00 FEET; THENCE N02°27'31"W, 193.72 FEET TO A POINT OF CURVATURE; THENCE ON A 70.00 FOOT RADIUS CURVE TO THE LEFT, AN ARC LENGTH OF 38.20 FEET (LONG CHORD BEARS N47°19'20"W, 37.73 FEET); THENCE S87°27'29"W, 159.98 FEET; THENCE N02°32'31"W, 583.71 FEET TO A POINT ON THE NORTH LINE OF LOT 3, SAID WILTHAM PLACE REPLAT 1; THENCE ON SAID NORTH LINE OF LOT 3, WILTHAM PLACE REPLAT 1 S87°27'29"W, 188.19 FEET TO THE NORTHWEST CORNER OF SAID LOT 3, WILTHAM PLACE REPLAT 1, SAID CORNER ALSO BEING ON SAID EAST RIGHT-OF-WAY LINE OF SOUTH 84TH STREET; THENCE ON SAID EAST RIGHT-OF-WAY LINE OF SOUTH 84TH STREET FOR THE FOLLOWING SEVEN (7) DESCRIBED COURSES: (1) S02°27'02"E, 37.18 FEET; (2) S09°08'40"E, 132.73 FEET; (3) S02°37'19"W, 168.73 FEET; (4) S02°32'24"E, 55.60 FEET; (5) S02°35'44"E, 156.04 FEET; (6) S02°27'16"E, 88.34 FEET; (7) S15°45'55"E, 140.41 FEET TO THE SOUTHWEST CORNER OF LOT 1, WILTHAM PLACE, A PLATTED AND RECORDED SUBDIVISION IN SAID SOUTHWEST QUARTER OF SECTION 14; THENCE S02°29'13"E, 80.08 FEET TO A POINT ON THE SOUTH LINE OF SAID SOUTHWEST QUARTER OF SECTION 14; THENCE ON SAID SOUTH LINE OF THE SOUTHWEST QUARTER OF SECTION 14 S87°30'47"W, 70.92 FEET TO THE POINT OF BEGINNING.

SAID TRACT CONTAINS A CALCULATED AREA OF 5,068,281.98 SQUARE FEET OF 116.352 ACRES, MORE OR LESS.

Section 3. CLASSIFICATIONS OF BUSINESSES, USERS OF SPACE, OR KINDS OF TRANSACTIONS. The following classifications of businesses, users of space, or kinds of transactions are found and determined to be reasonable and hereby established for purposes of imposing and levying the initial general business occupation tax on businesses and users of space within Enhanced Employment Area 1 pursuant to this Ordinance:

- A. Event Business, which means presenting, producing, or otherwise providing, offering or engaging in any performances, functions, events, or activities for admissions, fees, or other consideration within Enhanced Employment Area 1; and
- B. Retail Sales Business, which means engaging in retail sales within Enhanced Employment Area 1, as "retail sales" is defined in the Nebraska Revenue Act of 1967, as amended from time to time.

If a business or user of space engages in more than one Event Business or Retail Sales Business within Enhanced Employment Area 1, the Area 1 GBOT shall apply and be determined and due and owing to the City with respect to each Event Business or Retail Sales Business.

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Section 4. GENERAL BUSINESS OCCUPATION TAX LEVY

- A. On and after the Effective Date, the City, in addition to any other applicable occupation, sales or other taxes imposed by the City from time to time, hereby imposes and levies the following general business occupation tax ("84th Street Enhanced Employment Area 1 GBOT" or "Area 1 GBOT") on all persons engaged in an Event Business or a Retail Sales Business within 84th Street Enhanced Employment Area 1, the amount of which Area 1 GBOT shall be determined as follows:

<u>Classification of Business</u>	<u>Area 1 GBOT Rate</u>
Event Business	Area 1 GBOT shall be calculated as 3.5% of total gross receipts derived by the taxpayer from the Event Business, including without limitation, all ticket sales, admissions, fees, event space or related personal property rentals, or other consideration ("Event Business Gross Receipts"), and
Retail Sales Business	Area 1 GBOT shall be calculated as 1.5% of total gross receipts derived by the taxpayer from the Retail Sales Business;

Provided, however, the Area 1 GBOT of an Event Business or Retail Sales Business shall be subject to the following conditions:

- Gross receipts for purposes of determining the amount of any occupation taxes of any Event Business or Retail Sales Business pursuant to this Ordinance shall mean the total amount of receipts, revenues, consideration, donations, contributions, or monetary charges of any nature received without any deduction on account of expenses, taxes, or other costs. Provided, however, gross receipts shall exclude:
 - The amount of gross receipts from any sale or lease of any equipment or other tangible personal property in connection with construction of buildings or other improvements to real estate located within Enhanced Employment Area 1;
 - The amount of gross receipts from food or beverages sales that is included for purposes of calculating the amount of occupation tax of a Restaurant or Drinking Place pursuant to Code Section 113.10. Any such Restaurant or Drinking Place shall pay the Restaurants and Drinking Places Occupation Tax rather than the Area 1 GBOT with respect to such gross receipts. In addition, gross receipts for purposes of the Area 1 GBOT also shall exclude the amount of any gross receipts that Section 113.10 provides shall be excluded for purposes of calculating the occupation tax on Restaurants and Drinking Places;
 - The amount of gross receipts from hotel or motel room rentals that are included for purposes of calculating the amount of lodging occupation tax due and owing to the City ("Hotel/Motel Occupation Tax"). Any such business shall pay the Hotel/Motel Occupation Tax rather than the Area 1 GBOT with respect to such gross receipts.
 - The amount of any gross receipts that are exempt or otherwise not subject to Nebraska sales and use taxes under the Nebraska Revenue Act of 1967, as amended from time to time.
- Gross receipts for purpose of calculating the Retail Sales Business occupation tax shall exclude any
 - Event Business Gross Receipts that are included for purposes of calculating the Area 1 GBOT on the Event Business,
 - Gross receipts that are included for purposes of calculating any occupation tax or franchise fee payable to the City for engaging in any cable television, telecommunications services, other communications services, or utilities business pursuant to a franchise or right of way agreement with the City, and

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- c. Gross receipts of the City's keno lottery collected by the City's keno lottery operator or its designee pursuant to a lottery operator agreement with the City.
3. The City or Agency at any time shall be authorized to increase any Area 1 GBOT Rate if proceeds from the Area 1 GBOT are insufficient to pay debt service of any bonds or refunding bonds that identify the Area 1 GBOT as an available source of payment, without obtaining further consent, agreement, or approval of any other party.
4. In addition to provisions of this Ordinance, the Area 1 GBOT will be levied and payable at such times and subject to applicable provisions, terms or conditions of Nebraska Statutes or the Municipal Code or other ordinances, resolutions, regulations, policies, guidance, agreements, documents, or instruments of the City or La Vista Community Development Agency as may be adopted, enacted, implemented, or amended from time to time, including without limitation Municipal Code Section 113.30.
5. If any Event Business or Retail Sales Business on the Effective Date is operating from any permanent location and improvements within the following described area, and such operations, location and improvements of such Event Business or Retail Sales Business continue after the Effective Date without material modification, imposition of the Area 1 GBOT pursuant to this Ordinance shall be subject to such owner or operator consent of such Event Business, Retail Sales Business, location, or improvements in form and content satisfactory to the City Administrator or the City Administrator's designee:

LOT 2 LA VISTA CITY CENTRE

The Agency and City Council agree to imposition of the Area 1 GBOT within 84th Street Enhanced Employment Area 1. The tax imposed by this Ordinance is a tax on the taxpayer for the privilege of engaging in the particular occupations within Enhanced Employment Area 1 of the City.

- B. **Use of Proceeds.** Proceeds of the Area 1 GBOT shall be deposited in a separate fund established by the City and used to pay all or any part of the costs and expenses of any redevelopment project as approved or modified from time to time within 84th Street Enhanced Employment Area 1, including without limitation, all costs and expenses of the City or Agency in connection with payment, funding, refunding, reimbursing, financing, or refinancing of any costs or expenses previously, currently, or in the future incurred or paid by the City or Agency for or in connection with planning, designing, engineering, legal services, financing, capitalized interest, demolition, development, site acquisition, grading, preparation, utilities, relocations, improvements, construction, maintenance, operations, repairs, replacements, or any other works, expenditures, or undertakings with respect to the Mixed Use Redevelopment Project or Public Improvement Redevelopment Project, as amended from time to time. Proceeds of any such taxes shall be pledged or used in such manner as specified or approved from time to time by the City Council or City Administrator, or its or her designee.
- C. **Effective Date; Term.** The Area 1 GBOT shall commence April 1, 2020 ("Effective Date") at 4:00 a.m. and continue and remain in effect until November 15, 2060, unless otherwise specified in the City's Master Fee Ordinance or modified, extended, revoked or superseded by the Mayor and City Council; provided, however, the Area 1 GBOT shall not terminate and such tax shall continue in effect so long as any bonds are outstanding which were issued stating such occupation tax as an available source for payment.

Section 5. REPEAL OF CONFLICTING PROVISIONS. Any part of any previously enacted ordinance that conflicts with any part of this Ordinance is hereby repealed.

Section 6. SEVERABILITY. If any section, subsection, sentence, clause or phrase of this Ordinance is, for any reason, held to be unconstitutional or invalid, such unconstitutionality or invalidity shall not affect the validity of the remaining portions of this Ordinance. The Mayor and City Council of the City of La Vista hereby declare that it would have passed this Ordinance and each section, subsection, sentence, clause or phrase hereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses or phrases be declared unconstitutional or invalid.

ORDINANCE RECORD

No. 728-REDFIELD & COMPANY INC., OMAHA

Section 7. PUBLICATION AND EFFECTIVE DATE OF ORDINANCE. This Ordinance shall be published and shall be in force and take effect from and after its passage and approval as provided by law.

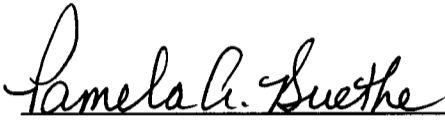
PASSED AND APPROVED THIS 3RD DAY OF MARCH, 2020.

CITY OF LA VISTA



Douglas Kindig, Mayor

ATTEST:



Pamela A. Buethe, CMC
City Clerk