

Board of Equalization
Tuesday, September 8, 2020 5:30 PM
Council Chambers
1369 25 Avenue
Columbus, NE 68601

1. **Statement of compliance with Open Meetings Act and roll call.**

84-1407. Act, how cited.

Sections 84-1407 to 84-1414 shall be known and may be cited as the Open Meetings Act.

84-1408. Declaration of intent; meetings open to public.

It is hereby declared to be the policy of this state that the formation of public policy is public business and may not be conducted in secret.

Every meeting of a public body shall be open to the public in order that citizens may exercise their democratic privilege of attending and speaking at meetings of public bodies, except as otherwise provided by the Constitution of Nebraska, federal statutes, and the Open Meetings Act.

84-1409. Terms, defined.

For purposes of the Open Meetings Act, unless the context otherwise requires:

(1)(a) Public body means (i) governing bodies of all political subdivisions of the State of Nebraska, (ii) governing bodies of all agencies, created by the Constitution of Nebraska, statute, or otherwise pursuant to law, of the executive department of the State of Nebraska, (iii) all independent boards, commissions, bureaus, committees, councils, subunits, or any other bodies created by the Constitution of Nebraska, statute, or otherwise pursuant to law, (iv) all study or advisory committees of the executive department of the State of Nebraska whether having continuing existence or appointed as special committees with limited existence, (v) advisory committees of the bodies referred to in subdivisions (i), (ii), and (iii) of this subdivision, and (vi) instrumentalities exercising essentially public functions.

(b) Public body does not include (i) subcommittees of such bodies unless a quorum of the public body attends a subcommittee meeting or unless such subcommittees are holding hearings, making policy, or taking formal action on behalf of their parent body, except that all meetings of any subcommittee established under section 81-15,175 are subject to the Open Meetings Act, and (ii) entities conducting judicial proceedings unless a court or other judicial body is exercising rulemaking authority, deliberating, or deciding upon the issuance of administrative orders;

(2) Meeting means all regular, special, or called meetings, formal or informal, of any public body for the purposes of briefing, discussion of public business, formation of tentative policy, or the taking of any action of the public body; and

(3) Videoconferencing means conducting a meeting involving participants at two or more locations through the use of audio-video equipment which allows participants at each location to hear and see each meeting participant at each other location, including public input. Interaction between meeting participants shall be possible at all meeting locations.

84-1410. Closed session; when; purpose; reasons listed; procedure; right to challenge; prohibited acts; chance meetings, conventions, or workshops.

(1) Any public body may hold a closed session by the affirmative vote of a majority of its voting members if a closed session is clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual and if such individual has not requested a public meeting. The subject matter and the reason necessitating the closed session shall be identified in the motion to close. Closed sessions may be held for, but shall not be limited to, such reasons as:

(a) Strategy sessions with respect to collective bargaining, real estate purchases, pending litigation, or litigation which is imminent as evidenced by communication of a claim or threat of litigation to or by the public body;

(b) Discussion regarding deployment of security personnel or devices;(c) Investigative proceedings regarding allegations of criminal misconduct; or

(d) Evaluation of the job performance of a person when necessary to prevent needless injury to the reputation of a person and if such person has not requested a public meeting.

(e) For the Community Trust created under section 81-1801.02, discussion regarding the amounts to be paid to individuals who have suffered from a tragedy of violence or natural disaster.

(f) For public hospitals, governing board peer review activities, professional review activities, review and discussion of medical staff investigations or disciplinary actions, and any strategy session concerning transactional negotiations with any referral source that is required by federal law to be conducted at arms length.

Nothing in this section shall permit a closed meeting for discussion of the appointment or election of a new member to any public body.

(2) The vote to hold a closed session shall be taken in open session. The entire motion, the vote of each member on the question of holding a closed session, and the time when the closed session commenced and concluded shall be recorded in the minutes. If the motion to close passes, then the presiding officer immediately prior to the closed session shall restate on the record the limitation of the subject matter of the closed session. The public body holding such a closed session shall restrict its consideration of matters during the closed portions to only those purposes set forth in the motion to close as the reason for the closed session. The meeting shall be reconvened in open session before any formal action may be taken. For purposes of this section, formal action shall mean a collective decision or a collective commitment or promise to make a decision on any question, motion, proposal, resolution, order, or ordinance or formation of a position or policy but shall not include negotiating guidance given by members of the public body to legal counsel or other negotiators in closed sessions authorized under subdivision (1)(a) of this section.

(3) Any member of any public body shall have the right to challenge the continuation of a closed session if the member determines that the session has exceeded the reason stated in the original motion to hold a closed session or if the member contends that the closed session is neither clearly necessary for (a) the protection of the public interest or (b) the prevention of needless injury to the reputation of an individual. Such challenge shall be overruled only by a majority vote of the members of the public body. Such challenge and its disposition shall be recorded in the minutes.

(4) Nothing in this section shall be construed to require that any meeting be closed to the public. No person or public body shall fail to invite a portion of its members to a meeting, and no public body shall designate itself a subcommittee of the whole body for the purpose of circumventing the Open Meetings Act. No closed session, informal meeting, chance meeting, social gathering, email, fax, or other electronic communication shall be used for the purpose of circumventing the requirements of the act.

(5) The act does not apply to chance meetings or to attendance at or travel to conventions or workshops of members of a public body at which there is no meeting of the body then intentionally convened, if there is no vote or other action taken regarding any matter over which the public body has supervision, control, jurisdiction, or advisory power.

84-1411. Meetings of public body; notice; contents; when available; right to modify; duties concerning notice; videoconferencing or telephone conferencing authorized; emergency meeting without notice; appearance before public body.

(1) Each public body shall give reasonable advance publicized notice of the time and place of each meeting by a method designated by each public body and recorded in its minutes. Such notice shall be transmitted to all members of the public body and to the public. Such notice shall contain an agenda of subjects known at the time of the publicized notice or a statement that the agenda, which shall be kept continually current, shall be readily available for public inspection at the principal office of the public body during normal business hours. Agenda items shall be sufficiently descriptive to give the public reasonable notice of the matters to be considered at the meeting. Except for items of an emergency nature, the agenda shall not be altered later than (a) twenty-four hours before the scheduled commencement of the meeting or (b) forty-eight hours before the scheduled commencement of a meeting of a city council or village board scheduled outside the corporate limits of the municipality. The public body shall have the right to modify the agenda to include items of an emergency nature only at such public meeting.

(2) A meeting of a state agency, state board, state commission, state council, or state committee, of an advisory committee of any such state entity, of an organization created under the Interlocal Cooperation Act, the Joint Public Agency Act, or the Municipal Cooperative Financing Act, of the governing body of a public power district having a chartered territory of more than one county in this state, of the governing body of a public

power and irrigation district having a chartered territory of more than one county in this state, of a board of an educational service unit, of the Educational Service Unit Coordinating Council, of the governing body of a risk management pool or its advisory committees organized in accordance with the Intergovernmental Risk Management Act, or of a community college board of governors may be held by means of videoconferencing or, in the case of the Judicial Resources Commission in those cases specified in section 24-1204, by telephone conference, if:

- (a) Reasonable advance publicized notice is given;
- (b) Reasonable arrangements are made to accommodate the public's right to attend, hear, and speak at the meeting, including seating, recordation by audio or visual recording devices, and a reasonable opportunity for input such as public comment or questions to at least the same extent as would be provided if videoconferencing or telephone conferencing was not used;
- (c) At least one copy of all documents being considered is available to the public at each site of the videoconference or telephone conference;
- (d) At least one member of the state entity, advisory committee, board, council, or governing body is present at each site of the videoconference or telephone conference, except that a member of an organization created under the Interlocal Cooperation Act that sells electricity or natural gas at wholesale on a multistate basis, an organization created under the Municipal Cooperative Financing Act, or a governing body of a risk management pool or an advisory committee of such organization or pool may designate a nonvoting designee, who shall not be included as part of the quorum, to be present at any site; and
- (e)(i) Except as provided in subdivision (2)(e)(ii) of this section, no more than one-half of the state entity's, advisory committee's, board's, council's, or governing body's meetings in a calendar year are held by videoconference or telephone conference; or
- (ii) In the case of an organization created under the Interlocal Cooperation Act that sells electricity or natural gas at wholesale on a multistate basis or an organization created under the Municipal Cooperative Financing Act, such organization holds at least one meeting each calendar year that is not by videoconferencing or telephone conferencing.

Videoconferencing, telephone conferencing, or conferencing by other electronic communication shall not be used to circumvent any of the public government purposes established in the Open Meetings Act.

(3) A meeting of a board of an educational service unit, of the Educational Service Unit Coordinating Council, of the governing body of an entity formed under the Interlocal Cooperation Act, the Joint Public Agency Act, or the Municipal Cooperative Financing Act, of the governing body of a risk management pool or its advisory committees organized in accordance with the Intergovernmental Risk Management Act, of a community college board of governors, of the governing body of a public power district, of the governing body of a public power and irrigation district, or of the Nebraska Brand Committee may be held by telephone conference call if:

- (a) The territory represented by the educational service unit, member educational service units, community college board of governors, public power district, public power and irrigation district, Nebraska Brand Committee, or member public agencies of the entity or pool covers more than one county;
- (b) Reasonable advance publicized notice is given which identifies each telephone conference location at which there will be present: (i) A member of the educational service unit board, council, community college board of governors, governing body of a public power district, governing body of a public power and irrigation district, Nebraska Brand Committee, or entity's or pool's governing body; or (ii) A nonvoting designee designated under subdivision (3)(f) of this section;
- (c) All telephone conference meeting sites identified in the notice are located within public buildings used by members of the educational service unit board, council, community college board of governors, governing body of the public power district, governing body of the public power and irrigation district, Nebraska Brand Committee, or entity or pool or at a place which will accommodate the anticipated audience;
- (d) Reasonable arrangements are made to accommodate the public's right to attend, hear, and speak at the meeting, including seating, recordation by audio recording devices, and a reasonable opportunity for input such as public comment or questions to at least the same extent as would be provided if a telephone conference call was not used;

(e) At least one copy of all documents being considered is available to the public at each site of the telephone conference call;

(f) At least one member of the educational service unit board, council, community college board of governors, governing body of the public power district, governing body of the public power and irrigation district, Nebraska Brand Committee, or governing body of the entity or pool is present at each site of the telephone conference call identified in the public notice, except that a member of an organization created under the Interlocal Cooperation Act that sells electricity or natural gas at wholesale on a multistate basis, an organization created under the Municipal Cooperative Financing Act, or a governing body of a risk management pool or an advisory committee of such organization or pool may designate a nonvoting designee, who shall not be included as part of the quorum, to be present at any site;

(g) The telephone conference call lasts no more than five hours; and

(h) No more than one-half of the board's, council's, governing body's, committee's, entity's, or pool's meetings in a calendar year are held by telephone conference call, except that:

(i) The governing body of a risk management pool that meets at least quarterly and the advisory committees of the governing body may each hold more than one-half of its meetings by telephone conference call if the governing body's quarterly meetings are not held by telephone conference call or videoconferencing; and

(ii) An organization created under the Interlocal Cooperation Act that sells electricity or natural gas at wholesale on a multistate basis or an organization created under the Municipal Cooperative Financing Act may hold more than one-half of its meetings by telephone conference call if the organization holds at least one meeting each calendar year that is not by videoconferencing or telephone conference call.

Nothing in this subsection shall prevent the participation of consultants, members of the press, and other nonmembers of the governing body at sites not identified in the public notice. Telephone conference calls, emails, faxes, or other electronic communication shall not be used to circumvent any of the public government purposes established in the Open Meetings Act.

(4) The secretary or other designee of each public body shall maintain a list of the news media requesting notification of meetings and shall make reasonable efforts to provide advance notification to them of the time and place of each meeting and the subjects to be discussed at that meeting.

(5) When it is necessary to hold an emergency meeting without reasonable advance public notice, the nature of the emergency shall be stated in the minutes and any formal action taken in such meeting shall pertain only to the emergency. Such emergency meetings may be held by means of electronic or telecommunication equipment. The provisions of subsection (4) of this section shall be complied with in conducting emergency meetings. Complete minutes of such emergency meetings specifying the nature of the emergency and any formal action taken at the meeting shall be made available to the public by no later than the end of the next regular business day.

(6) A public body may allow a member of the public or any other witness other than a member of the public body to appear before the public body by means of video or telecommunications equipment.

84-1412. Meetings of public body; rights of public; public body; powers and duties.

(1) Subject to the Open Meetings Act, the public has the right to attend and the right to speak at meetings of public bodies, and all or any part of a meeting of a public body, except for closed sessions called pursuant to section 84-1410, may be videotaped, televised, photographed, broadcast, or recorded by any person in attendance by means of a tape recorder, camera, video equipment, or any other means of pictorial or sonic reproduction or in writing.

(2) It shall not be a violation of subsection (1) of this section for any public body to make and enforce reasonable rules and regulations regarding the conduct of persons attending, speaking at, videotaping, televising, photographing, broadcasting, or recording its meetings. A body may not be required to allow citizens to speak at each meeting, but it may not forbid public participation at all meetings.

(3) No public body shall require members of the public to identify themselves as a condition for admission to the meeting nor shall such body require that the name of any member of the public be placed on the agenda prior to such meeting in order to speak about items on the agenda. The body may require any member of the public desiring to address the body to identify himself or herself.

(4) No public body shall, for the purpose of circumventing the Open Meetings Act, hold a meeting in a place known by the body to be too small to accommodate the anticipated audience.

(5) No public body shall be deemed in violation of this section if it holds its meeting in its traditional meeting place which is located in this state.

(6) No public body shall be deemed in violation of this section if it holds a meeting outside of this state if, but only if:

(a) A member entity of the public body is located outside of this state and the meeting is in that member's jurisdiction;

(b) All out-of-state locations identified in the notice are located within public buildings used by members of the entity or at a place which will accommodate the anticipated audience;

(c) Reasonable arrangements are made to accommodate the public's right to attend, hear, and speak at the meeting, including making a telephone conference call available at an in-state location to members, the public, or the press, if requested twenty-four hours in advance;

(d) No more than twenty-five percent of the public body's meetings in a calendar year are held out-of-state;

(e) Out-of-state meetings are not used to circumvent any of the public government purposes established in the Open Meetings Act;

(f) Reasonable arrangements are made to provide viewing at other in-state locations for a videoconference meeting if requested fourteen days in advance and if economically and reasonably available in the area; and

(g) The public body publishes notice of the out-of-state meeting at least twenty-one days before the date of the meeting in a legal newspaper of statewide circulation.

(7) The public body shall, upon request, make a reasonable effort to accommodate the public's right to hear the discussion and testimony presented at the meeting.

(8) Public bodies shall make available at the meeting or the in-state location for a telephone conference call or videoconference, for examination and copying by members of the public, at least one copy of all reproducible written material to be discussed at an open meeting. Public bodies shall make available at least one current copy of the Open Meetings Act posted in the meeting room at a location accessible to members of the public. At the beginning of the meeting, the public shall be informed about the location of the posted information.

84-1413. Meetings; minutes; roll call vote; secret ballot; when.

(1) Each public body shall keep minutes of all meetings showing the time, place, members present and absent, and the substance of all matters discussed.

(2) Any action taken on any question or motion duly moved and seconded shall be by roll call vote of the public body in open session, and the record shall state how each member voted or if the member was absent or not voting. The requirements of a roll call or viva voce vote shall be satisfied by a public body which utilizes an electronic voting device which allows the yeas and nays of each member of such public body to be readily seen by the public.

(3) The vote to elect leadership within a public body may be taken by secret ballot, but the total number of votes for each candidate shall be recorded in the minutes.

(4) The minutes of all meetings and evidence and documentation received or disclosed in open session shall be public records and open to public inspection during normal business hours.

(5) Minutes shall be written, except as provided in subsection (6) of this section, and available for inspection within ten working days or prior to the next convened meeting, whichever occurs earlier, except that cities of the second class and villages may have an additional ten working days if the employee responsible for writing the minutes is absent due to a serious illness or emergency.

(6) Minutes of the meetings of the board of a school district or educational service unit may be kept as an electronic record.

84-1414. Unlawful action by public body; declared void or voidable by district court; when; duty to enforce open meeting laws; citizen's suit; procedure; violations; penalties.

(1) Any motion, resolution, rule, regulation, ordinance, or formal action of a public body made or taken in violation of the Open Meetings Act shall be declared void by the district court if the suit is commenced within one hundred twenty days of the meeting of the public body at which the alleged violation occurred. Any motion, resolution, rule, regulation, ordinance, or formal action of a public body made or taken in substantial violation of the Open Meetings Act shall be voidable by the district court if the suit is commenced more than one hundred twenty days after but within one year of the meeting of the public body in which the alleged violation occurred. A suit to void any final action shall be commenced within one year of the action.

(2) The Attorney General and the county attorney of the county in which the public body ordinarily meets shall enforce the Open Meetings Act.

(3) Any citizen of this state may commence a suit in the district court of the county in which the public body ordinarily meets or in which the plaintiff resides for the purpose of requiring compliance with or preventing violations of the Open Meetings Act, for the purpose of declaring an action of a public body void, or for the purpose of determining the applicability of the act to discussions or decisions of the public body. It shall not be a defense that the citizen attended the meeting and failed to object at such time. The court may order payment of reasonable attorney's fees and court costs to a successful plaintiff in a suit brought under this section.

(4) Any member of a public body who knowingly violates or conspires to violate or who attends or remains at a meeting knowing that the public body is in violation of any provision of the Open Meetings Act shall be guilty of a Class IV misdemeanor for a first offense and a Class III misdemeanor for a second or subsequent offense.

Effective Date – September 1, 2019

Distributed by the League of Nebraska Municipalities



- 2. Meeting on proposed assessments for Street Improvement District No. 182, Water Extension District No. 62, and Sewer Extension District No. 44.**

NOTICE

NOTICE OF PROPOSED ASSESSMENTS IN STREET IMPROVEMENT DISTRICT NO. 182, WATER EXTENSION DISTRICT NO. 62, AND SEWER EXTENSION DISTRICT NO. 44.

You and each of you are hereby notified that the Mayor and Council of the City of Columbus, Nebraska will meet as a Board of Equalization in the Council Chambers, 1369 25 Avenue, in said city on September 8, 2020, between the hours of 5:30 p.m. and 6:45 p.m. for the purpose of considering, equalizing, and levying the special assessments necessary to defray the costs of improvements included in said Street Improvement District No. 182, Water Extension District No. 62, and Sewer Extension District No. 44 all of which are located in the City of Columbus, Nebraska, or within two miles beyond the boundaries thereof, at which time all complaints and applications for relief with respect to said assessments shall be presented to said Board.

A schedule of the proposed apportionment of the benefits and assessments and maps of said districts have been prepared and filed in the office of the City Clerk, located in the City Hall Building, 2424 14 Street in said city, and are available for public inspection during regular business hours.

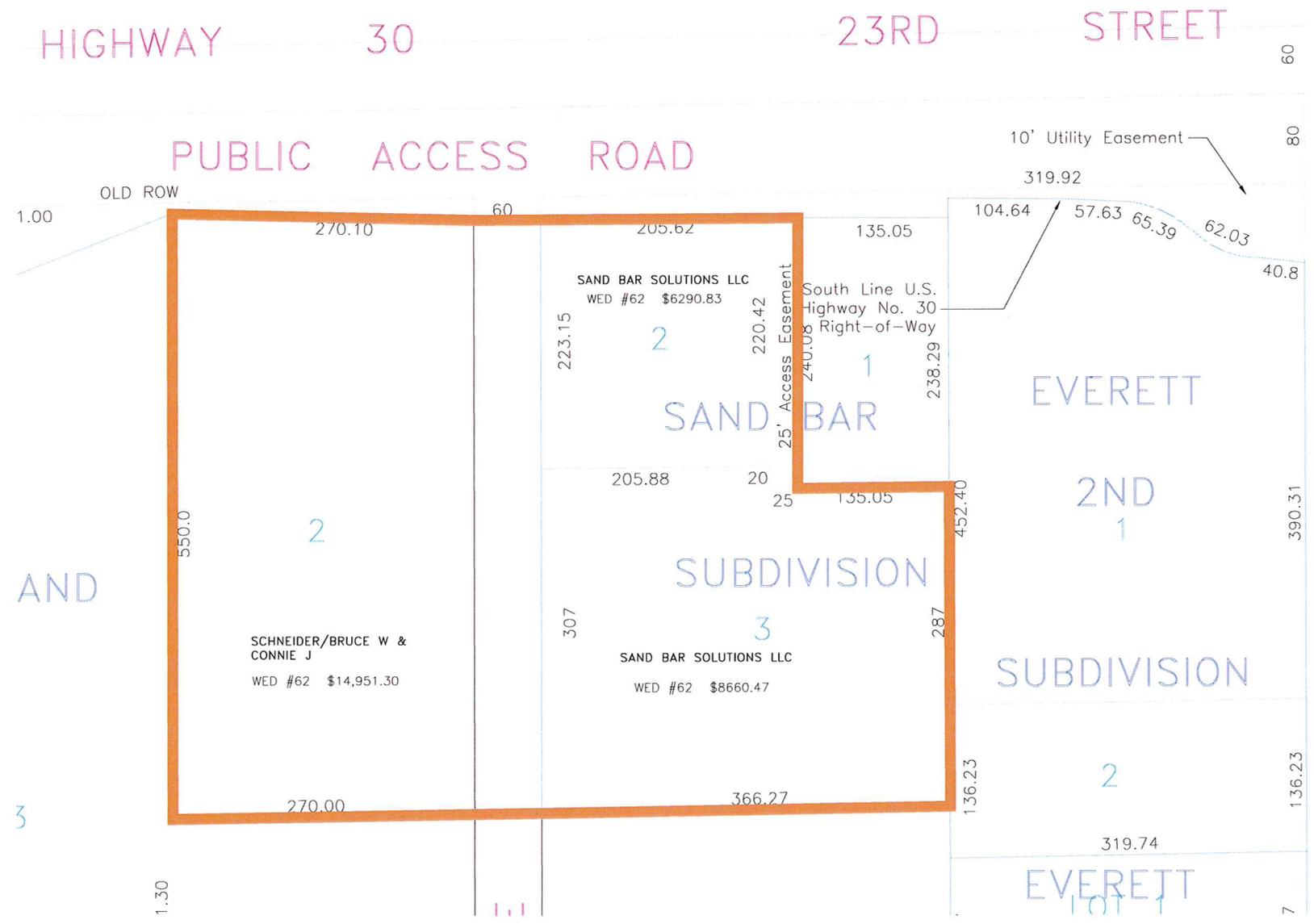
Dated this 20 day of July, 2020

James B. Bulkley, Mayor
CITY OF COLUMBUS

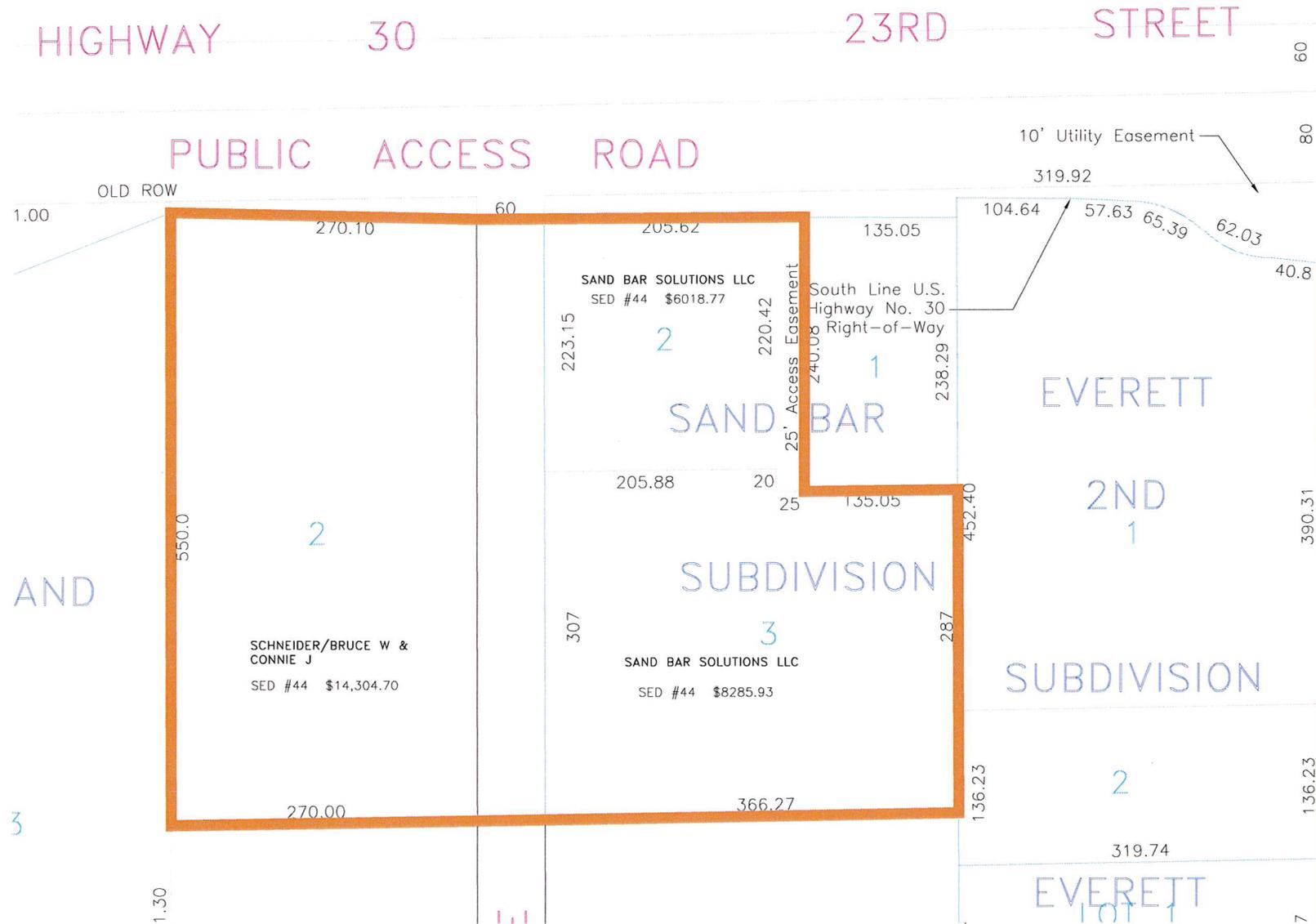
Janelle Kline, City Clerk

Publish 07:24,31; and 08:07,14, and 21:2020
Two Affidavits of Publication

CITY OF COLUMBUS
W.E.D. #62 ASSESSEMENTS



CITY OF COLUMBUS
S.E.D. #44 ASSESSEMENTS





City of Columbus Engineering Department

Phone: 402-562-4309 Fax: 402-562-4265
www.columbusne.us

February 13, 2020

RE: CERTIFICATE OF COSTS APPORTIONMENT OF COSTS AND PRELIMINARY ASSESSMENT SCHEDULE
FOR SID #182, WED #62, AND SED #44

SID #182 (33RD Avenue)

Construction Contract	\$826,940.05
Engineering – 8% (City Engineering Department)	\$ 66,155.20
Legal – 2.5%	\$ 20,673.50
Printing and Publications	\$ 250.00
Interest 4%	\$ 33,077.60
TOTAL	\$947,096.35
Assessable Costs to Property Owners	\$189,397.81
General Obligation Cost	\$757,698.54

WED #62 (E 12th Avenue)

Construction Contract	\$ 25,455.00
Engineering (Actual Cost of Consultant)	\$ 2,545.50
Legal – 2.5%	\$ 636.37
Printing and Publications	\$ 250.00
Interest 4%	\$ 1,018.20
TOTAL	\$ 29,905.07
Assessable Costs to Property Owners	\$ 29,902.60
General Obligation Cost	\$ 2.47

SED #44 (East 12th Avenue)

Construction Contract	\$ 24,350.00
Engineering (Actual Costs)	\$ 2,435.00
Legal – 2.5%	\$ 608.75
Printing and Publications	\$ 250.00
Interest 4%	\$ 974.00
TOTAL	\$ 28,617.75
Assessable Costs to Property Owners	\$ 28,609.40
General Obligation Cost	\$ 8.35

Xc: City Attorney
City Finance Depart.



STREET IMPROVEMENT DISTRICT #182
33RD AVENUE FROM 39TH STREET TO LOST CREEK PARKWAY

COLUMBUS, NEBRASKA
Preliminary Assessment Schedule

Cost Breakdown

	<u>Total Costs</u>		<u>Total Costs</u>
Construction Cost	\$826,940.05	Charge to Property Owners	\$189,397.80
Engineering and Observation	66,155.20	Charge to General Obligation	<u>\$757,698.55</u>
Interest, Legal, Publishing, & Miscellaneous	<u>54,001.10</u>		
Total	<u>\$947,096.35</u>	Total	<u>\$947,096.35</u>

Total assessable front footage - 3,877.13 feet

Basis of Assessment: $\$947,096.35 \times 0.2 = \$189,419.27$ (Maximum)

$\$189,419.27 / 3,877.13 = \$48.85/\text{foot}$

Description	Property Owner	Equivalent Front Footage	Rate	Total Assessment
Lot 6 Blk B Maple Park 1st Add.	Frederick W & Deborah J Krumland	66.00	48.85	\$ 3,224.10
Lot 7 Blk B Maple Park 1st Add.	Kenneth W & Mary Ann Koopman	76.00	48.85	\$ 3,712.60
Lot 8 Blk B Maple Park 1st Add.	Michael J Hartwig	76.00	48.85	\$ 3,712.60
Lot 9 Blk B Maple Park 1st Add.	Dennis C & Judy C Cetak	76.00	48.85	\$ 3,712.60
Lot 10 Blk B Maple Park 1st Add.	Edward J Mathine (ETAL)	76.00	48.85	\$ 3,712.60
Lot 1 Blk A Maple Park 1st Add.	Lonnie D & Connie M Menke	85.47	48.85	\$ 4,175.21
Pt Lot 2 Blk A Maple Park 1st Add.	Danyell N Runyan	34.68	48.85	\$ 1,694.12
Pt SW1/4 SW1/4 7-17-1E	PS Oasis LLC % Jason B Schmidt	375.00	48.85	\$ 18,318.75
Lot 1 Blk B OFF Properties Addition a Major SD of Lot 1 Hellbusch Family SD	OFF Properties LLC	147.42	48.85	\$ 7,201.47

Lot 1 Blk A OFF Properties Addition a Major SD of Lot 1 Hellbusch Family SD	OFF Campus Properties LLC	210.00	48.85	\$	10,258.50
7-17-1 E Pt NW SW	James A & Connie E Hellbusch	657.65	48.85	\$	32,126.20
Lot 1 Block A Discoverer Fourth SD	Platte County School District No 71-0001-00	1649.81	48.85	\$	80,593.22
Lot 1 Block B Discoverer Fourth SD	Platte County School District No 71-0001-00	347.10	48.85	\$	16,955.84

SEWER EXTENSION DISTRICT #44
 EAST 12TH AVENUE FROM US HWY 30 FRONTAGE ROAD SOUTH 550'
 COLUMBUS, NEBRASKA
Preliminary Assessment Schedule
Cost Breakdown

	<u>Total Costs</u>		<u>Total Costs</u>
Construction Cost	\$24,350.00	Charge to Property Owners	\$28,609.40
Engineering and Observation	2,435.00	Charge to General Obligation	<u>\$8.35</u>
Interest, Legal, Publishing, & Miscellaneous	<u>1,832.75</u>		
Total	<u><u>\$28,617.75</u></u>	Total	<u><u>\$28,617.75</u></u>

Total assessable front footage - 1,060 feet

Project multiplier = $(\$2,435 + \$1,832.75) / 24,350.00 = 0.1752$

Basis of Assessment: $(\$24,350.00 / 1,060 \text{ feet}) \times 1.1752 = \$26.99/\text{foot}$

Description	Property Owner	Equivalent Front Footage	Rate	Total Assessment
Lot 2 EXC to State of NE Blk B Sand Subdivision	Bruce W & Connie J Schneider	530.00	26.99	\$ 14,304.70
Lot 2 Sand Bar Subdivision	Sand Bar Solutions LLC	223.00	26.99	\$ 6,018.77
Lot 3 Sand Bar Subdivision	Sand Bar Solutions LLC	307.00	26.99	\$ 8,285.93

WATER EXTENSION DISTRICT #62
EAST 12TH AVENUE FROM US HWY 30 FRONTAGE ROAD SOUTH 550'
COLUMBUS, NEBRASKA
Preliminary Assessment Schedule
Cost Breakdown

	<u>Total Costs</u>		<u>Total Costs</u>
Construction Cost	\$25,455.00	Charge to Property Owners	\$29,902.60
Engineering and Observation	2,545.50	Charge to General Obligation	<u>\$2.47</u>
Interest, Legal, Publishing, & Miscellaneous	<u>1,904.57</u>		
Total	<u><u>\$29,905.07</u></u>	Total	<u><u>\$29,905.07</u></u>

Total assessable front footage - 1,060 feet
 Project multiplier = $(\$2,545.50 + \$1,904.57) / 25,455.00 = 0.1748$
 Basis of Assessment: $(\$25,455.00 / 1,060 \text{ feet}) \times 1.1748 = \$28.21/\text{foot}$

Description	Property Owner	Equivalent Front Footage	Rate	Total Assessment
Lot 2 EXC to State of NE Blk B Sand Subdivision	Bruce W & Connie J Schneider	530.00	28.21	\$ 14,951.30
Lot 2 Sand Bar Subdivision	Sand Bar Solutions LLC	223.00	28.21	\$ 6,290.83
Lot 3 Sand Bar Subdivision	Sand Bar Solutions LLC	307.00	28.21	\$ 8,660.47

3. **Resolution No. R20-93 to equalize and levy special assessments for improvements in Street Improvement District No. 182, Water Extension District No. 62, and Sewer Extension District No. 44.**

RESOLUTION NO. R20- 93

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF COLUMBUS, NEBRASKA, SITTING AS A BOARD OF EQUALIZATION, TO EQUALIZE AND LEVY SPECIAL ASSESSMENTS FOR IMPROVEMENTS IN STREET IMPROVEMENT DISTRICT NO. 182, WATER EXTENSION DISTRICT NO. 62 AND SEWER EXTENSION DISTRICT NO. 44.

BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF COLUMBUS, NEBRASKA, SITTING AS A BOARD OF EQUALIZATION, AS FOLLOWS:

SECTION 1. That the Mayor and Council hereby find and determine that the cost of the improvements in the following Street Improvement Districts, Water Extension District and Sewer Extension District in said City, exclusive of intersections and areas formed by the crossing of streets, avenues and alleys and one-half of the streets and avenues adjacent to real estate owned by the United States, be charged to the property owners as follows:

Street Improvement District No. 182	\$189,397.81
Water Extension District No. 62	\$ 29,902.60
Sewer Extension District No. 44	\$ 28,617.75

SECTION 2. That the Mayor and Council further find and determine that they have heretofore designated September 8, 2020 between the hours of 5:30 p.m. and 6:45 p.m., at the Council Chambers located at 1369 25 Avenue, Columbus, Nebraska, as the time and place for sitting as a Board of Equalization for the purpose of considering and levying special assessments upon the property specially benefited by said improvements to pay the cost of constructing the same; that notice of the time and place of said meeting and sitting as a Board of Equalization for such purposes has been given as provided by law by publication in the Columbus Telegram, a legal newspaper published in and having a general circulation in the City of Columbus, at least ten (10) days prior thereto, said notice having been published in the issues of said newspaper dated July 24, 2020, July 31, 2020, August 7, 2020, August 14, 2020, and August 21, 2020, that copies of such notice have been mailed with postage prepaid to each of the property owners as shown on the current tax rolls, and the Mayor and members of the Council, constituting said Board, have each personally inspected said improvements and real estate abutting on and adjacent thereto; and that said Board did at said session hear all persons who desired to be heard in reference to the equalization and levying of special assessments in said Districts for the purpose of paying the cost of constructing the improvements in said Districts, and with reference thereto has considered the advice of the Engineer in charge of the construction of said improvements, said improvements having been constructed and completed according to the plans and specifications and contracts let therefore and having been accepted and approved by the Mayor and Council.

SECTION 3. That the Mayor and Council further find and determine that the special benefits, according to the several lots and parcels of real estate in said Districts, are equal and uniform and in proportion to the front footage of each of said lots and parcels of real estate abutting on and adjacent to said improvements, and that the assessments levied herein should be and are according to such front footage.

SECTION 4. That the work done and improvements constructed in said Districts be and hereby are approved and accepted by the Mayor and Council; and that there is hereby levied and assessed upon the several lots and parcels of real estate in said Street Improvement District No. 182, Water Extension District No. 62 and Sewer Extension District No. 44, special assessments to pay the cost of said improvements in said Districts in the amount in dollars and cents to be more specifically set out and provided for in Ordinance No. 20-___ levying such special assessments, to be introduced herewith by Council Member _____ for passage by the Mayor and Council on _____, 2020.

SECTION 5. That the assessment or assessments upon each lot and parcel of real estate in said Districts is or are not in excess of the benefits thereto occurring from the construction of said improvements and the special assessments have been apportioned among the several lots and parcels of real estate subject to assessment in proportion to the special benefits accruing to said lots and parcels of real estate respectively from such improvements.

SECTION 6. That said special assessments in Street Improvement District No. 182 shall be a lien on the lots and parcels of real estate upon which levied from the date of levy thereof, and shall be due and payable to the City Treasurer as provided by law, and shall become delinquent as follows: one-fifteenth in fifty days; one-fifteenth in one year; one-fifteenth in two years; one-fifteenth in three years; one-fifteenth in four years; one-fifteenth in five years; one-fifteenth in six years; one-fifteenth in seven years; one-fifteenth in eight years; one-fifteenth in nine years; one-fifteenth in ten years; one-fifteenth in eleven years; one-fifteenth in twelve years; one-fifteenth in thirteen years; one-fifteenth in fourteen years; respectively, after the date of the levy thereof; and that each of said installments, except the first, shall draw interest at the rate of four percent (4.00%) per annum from the date of levy thereof until the same shall become delinquent, and after the same becomes delinquent shall draw interest at the rate of fourteen percent (14%) per annum until paid; that any installment not paid on or before the date it shall become delinquent shall be certified to the County Treasurer of Platte County, Nebraska, at the time of the next certification for general revenue purposes, and by such officer placed upon the tax list and collected as other real estate taxes are collected or may be collected as otherwise permitted by law.

SECTION 7. That said special assessments in Water Extension District No. 62 shall be a lien on the lots and parcels of real estate upon which levied from the date of levy thereof, and shall be due and payable to the City Treasurer as provided by law, and shall become delinquent as follows: one-tenth in fifty days; one-tenth in one year; one-tenth in two years; one-tenth in three years; one-tenth in four years; one-tenth in five

years; one-tenth in six years; one-tenth in seven years; one-tenth in eight years; one-tenth in nine years; respectively, after the date of the levy thereof; and that each of said installments, except the first, shall draw interest at the rate of four percent (4.00%) per annum from the date of levy thereof until the same shall become delinquent, and after the same becomes delinquent shall draw interest at the rate of fourteen percent (14%) per annum until paid; that any installment not paid on or before the date it shall become delinquent shall be certified to the County Treasurer of Platte County, Nebraska, at the time of the next certification for general revenue purposes, and by such officer placed upon the tax list and collected as other real estate taxes are collected or may be collected as otherwise permitted by law.

SECTION 8. That said special assessments in Sewer Extension District No. 44 shall be a lien on the lots and parcels of real estate upon which levied from the date of levy thereof, and shall be due and payable to the City Treasurer as provided by law, and shall become delinquent as follows: one-tenth in fifty days; one-tenth in one year; one-tenth in two years; one-tenth in three years; one-tenth in four years; one-tenth in five years; one-tenth in six years; one-tenth in seven years; one-tenth in eight years; one-tenth in nine years; respectively, after the date of the levy thereof; and that each of said installments, except the first, shall draw interest at the rate of four percent (4.00%) per annum from the date of levy thereof until the same shall become delinquent, and after the same becomes delinquent shall draw interest at the rate of fourteen percent (14%) per annum until paid; that any installment not paid on or before the date it shall become delinquent shall be certified to the County Treasurer of Platte County, Nebraska, at the time of the next certification for general revenue purposes, and by such officer placed upon the tax list and collected as other real estate taxes are collected or may be collected as otherwise permitted by law.

INTRODUCED BY COUNCIL MEMBER _____

PASSED AND ADOPTED THIS ____ DAY OF _____, 2020.

MAYOR

ATTEST:

CITY CLERK

APPROVED AS TO FORM:

CITY ATTORNEY

4. **Adjournment.**