

Agenda Item: 8.

Memo to the Programs, Projects, and Operations Subcommittee

Subject: Elkhorn River IPA – Operation and Maintenance Assessment

Date: March 11, 2014

From: Eric Williams, Natural Resources Planner

In February, 2011, The Board voted to reestablish the Operation and Maintenance Assessment on benefited properties in the Elkhorn River Improvement Project Area. The action is to collect the special assessments at the rate of \$20,000 (see attached) per year until the O&M Fund reached a balance of \$250,000. As of March 4, 2014, the balance in the O&M Fund was \$118,285.66.

In order for Douglas County to collect these assessments, a Board resolution is required each year.

- **It is recommended that the Subcommittee recommend to the Board that a special assessment for operation and maintenance of the Elkhorn River Bank Stabilization Project be levied against benefited parcels in the total amount of \$20,000 for calendar year 2014.**

RESOLUTION

BOARD OF DIRECTORS
PAPIO-MISSOURI RIVER NATURAL RESOURCES DISTRICT

Elkhorn River Bank Stabilization Improvement Project

Annual Operation and Maintenance Assessment

BE IT RESOLVED by the Board of Directors of the Papio-Missouri River Natural Resources District that each of the lots and parcels of ground in Douglas County, Nebraska, identified in the "2014 Assessment Schedule," attached hereto as Exhibit "A" and incorporated herein by reference, has been specially benefited by the District's program of operation and maintenance upon the construction and capital improvements involved with the District's Elkhorn River Bank Stabilization Improvement Project; that special benefits from such program of operation and maintenance are correctly set out in the respective amounts appearing opposite the designation of said lots and parcels of ground in said schedule; that such respective amounts appearing opposite said lots and parcels of ground in said schedule are hereby levied as special assessments against such lots and parcels of ground; and, that said assessments shall become due fifty (50) days after date, to-wit: shall become due on April 4, 2014, and may be paid within said time without interest, but if not paid by April 4, 2014, each such assessment shall draw interest at the rate of nine per cent (9%) per annum from and after date until delinquent; and, from and after date that each installment become delinquent, shall draw interest at the rate of fourteen per cent (14%) per annum until paid.

BE IF FURTHER RESOLVED that the Secretary of the District shall certify a copy of this levy resolution to the County Clerk and County Treasurer of Douglas County, Nebraska, for spreading the same on the tax records of such County, and such special assessments shall be collected by the County Treasurer as provided by law.

PASSED AND APPROVED this 13th day of March, 2014.

General Manager

ATTEST:

Natural Resources Planner

**DOUGLAS COUNTY, NEBRASKA
SPECIAL ASSESSMENT LEVY
JOHN W. EWING, JR., TREASURER**

Agent / Contact (SID / City / NRD / MUD): Agent Name Papio-Missouri River Natural Resources District Contact Eric Williams Address 8901 S. 154 th Street City Omaha State NE ZIP 68138	Deliver To: Douglas County Treasurer Attn: Property Tax Division 1819 Farnam Street Omaha NE 68183-0003
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DESCRIPTION OF ASSESSMENT

Authority: SID # _____ County _____ NRD <u>0013</u> City _____ MUD _____ Other _____	Assessment Type: Please check any / all that apply. <table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">Paving</td> <td style="width: 50%;">Sidewalks</td> </tr> <tr> <td>Sewer / Sanitation</td> <td>Building Demo</td> </tr> <tr> <td>Underground Wiring</td> <td>Water</td> </tr> <tr> <td>NRD Blockout Construction</td> <td>Gas</td> </tr> <tr> <td>Miscellaneous</td> <td>Weeds</td> </tr> <tr> <td>Tree Removal</td> <td>Street Lighting</td> </tr> <tr> <td>Litter</td> <td>Operation & Mtnc.</td> </tr> <tr> <td><input checked="" type="checkbox"/> NRD Blockout Op. & Mtnc.</td> <td>Sewer / Laterals</td> </tr> <tr> <td>Construction</td> <td>BID # _____</td> </tr> <tr> <td>Consolidated / Multiple</td> <td></td> </tr> <tr> <td>Other _____</td> <td></td> </tr> </table>	Paving	Sidewalks	Sewer / Sanitation	Building Demo	Underground Wiring	Water	NRD Blockout Construction	Gas	Miscellaneous	Weeds	Tree Removal	Street Lighting	Litter	Operation & Mtnc.	<input checked="" type="checkbox"/> NRD Blockout Op. & Mtnc.	Sewer / Laterals	Construction	BID # _____	Consolidated / Multiple		Other _____		Attributes: Levy Date: <p style="text-align: center;">2014-03-13</p> Parcel Count: <p style="text-align: center;">72</p> Amount Levied: <p style="text-align: center;">\$20,000.00</p>
Paving	Sidewalks																							
Sewer / Sanitation	Building Demo																							
Underground Wiring	Water																							
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Construction	BID # _____																							
Consolidated / Multiple																								
Other _____																								

SCHEDULE OF INSTALLMENT TERMS

Number of Installments Allowed The number of equal billable installments allowed per assessment <p style="text-align: center;">1</p>	Beginning Date The date the first installment becomes delinquent (ex: December 15 th , 2004) <p style="text-align: center;">2014-03-13</p>	Installments Become Delinquent The term between each successive installment <input checked="" type="checkbox"/> Annually Other _____	
Date Grace Period Ends The last day to pay special assessment without interest <p style="text-align: center;">2014-04-04</p>	Interest Start Date The date interest is calculated from if the payment is not received within the grace period <p style="text-align: center;">2014-03-13</p>	Regular Interest Rate The rate each installment draws interest until delinquent <p style="text-align: center;">0.0 %</p>	Delinquent Interest Rate The rate each installment draws interest after delinquent <p style="text-align: center;">9.0 %</p>

SUPPORTING DOCUMENTATION

Certificate of the Clerk of the District (SID) Resolution Dated 2014-03-11 Statement of Cost Other	City Ordinance # _____ Assessment Certification Schedule of amounts assessed to each parcel of land
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DISCLOSURE

The Douglas County Treasurer's Office is responsible for the collection and distribution of special assessment payments. The Treasurer will not interpret laws, ordinances, or resolutions regarding special assessments. The Treasurer will bill and collect special assessment levied according to the information provided in this document. The Treasurer's office will not be responsible for splitting or combining special assessments. It is the responsibility of the levying authority to lift and re-assess specials for parcel splits or combinations. All information on this form must be completed before acceptance by the Treasurer's Office.

**SIGN
HERE >** _____

Title

Date

INSTRUCTIONS

SPECIAL ASSESSMENT LEVY FORM: This form must be completed prior to the Treasurer recording the assessment on the tax records of Douglas County. All associated properties in the assessment must be successfully plated and recored as such in the office of the County Clerk. If the assessment documentation is unbalanced, contains invalid information, or is incomplete, it will be returned to the Agent for correction.

ADDITIONAL INFORMATION: If you have questions regarding this form or the Treasurer's procedures for administering, billing, or collecting special assessments please contact:

Douglas County Treasurer
1819 Farnam, Omaha Nebraska, 68183
(402) 444-7272

AGENT: The agent is the authorized representative for the authority levying the special assessment. It will typically be an individual employed by, or an organization hired by the authority.

AUTHORITY: The authority is the body empowered by the State of Nebraska to levy special assessments. It will typically be a local municipality or a Sanitary and Improvement District.

ATTRIBUTES: The attributes are three specific characteristics that include the levy date, number of parcels involved, and the total amount levied for an entire assessment.

TYPE: The type is a description of the work performed or service rendered by order of the authority. Any assessment may contain one or multiple types. Please select the type(s) that best fit the assessment.

NUMBER OF INSTALLMENTS ALLOWED: The number of equal billable installments allowed per assessment. If the assessment contains various installment ranges please write various.

BEGINNING: The date the first installment becomes delinquent.

INSTALLMENTS BECOME DELINQUENT: This is the time frame between delinquent dates for successive installments.

DATE GRACE PERIOD ENDS: The last day to pay special assessment without interest.

INTEREST START DATE: The date interest is calculated from if the payment is not received within the grace period.

REGULAR INTEREST RATE: The rate each installment draws interest until delinquent.

DELINQUENT INTEREST RATE: The rate each installment draws interest after it becomes delinquent.

DOCUMENTATION: The agent prepares and files a variety of documentation that is either required by state law or is instructional to the Treasurer. All documentation provided to the Treasurer must be indicated and included with this form.

For Office Use Only