

Agenda Item: 6.

Memo to the Finance, Expenditure and Legal Subcommittee

Subject: Elkhorn River IPA – Operation and Maintenance Assessment

Date: March 10, 2015

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 5, 2015, the balance in the O&M Fund was \$137,281.81.

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 2015.**

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 "2015 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 3, 2015, and may be paid within said time without interest, but if not paid by April 3, 2015, 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 12<sup>th</sup> day of March, 2015.

\_\_\_\_\_  
General Manager

ATTEST:

\_\_\_\_\_  
Natural Resources Planner

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

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

<b>Authority:</b>  SID # _____  County _____  NRD <u>0013</u>  City _____  MUD _____  Other _____	<b>Assessment Type:</b> Please check any / all that apply.  <table style="width: 100%;"> <tr> <td>Paving</td> <td>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 &amp; Mtnc.</td> </tr> <tr> <td><input checked="" type="checkbox"/> NRD Blockout Op. &amp; 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 _____		<b>Attributes:</b>  Levy Date: <p style="text-align: center;">2015-03-12</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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Miscellaneous	Weeds																							
Tree Removal	Street Lighting																							
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<input checked="" type="checkbox"/> NRD Blockout Op. & Mtnc.	Sewer / Laterals																							
Construction	BID # _____																							
Consolidated / Multiple																								
Other _____																								

**SCHEDULE OF INSTALLMENT TERMS**

<b>Number of Installments Allowed</b> <small>The number of equal billable installments allowed per assessment</small>  <p style="text-align: center;">1</p>	<b>Beginning Date</b> <small>The date the first installment becomes delinquent (ex: December 15<sup>th</sup>, 2004)</small>  <p style="text-align: center;">2015-03-12</p>	<b>Installments Become Delinquent</b> <small>The term between each successive installment</small>  <input checked="" type="checkbox"/> Annually Other _____	
<b>Date Grace Period Ends</b> <small>The last day to pay special assessment without interest</small>  <p style="text-align: center;">2015-04-03</p>	<b>Interest Start Date</b> <small>The date interest is calculated from if the payment is not received within the grace period</small>  <p style="text-align: center;">2015-03-12</p>	<b>Regular Interest Rate</b> <small>The rate each installment draws interest until delinquent</small>  <p style="text-align: center;">0.0 %</p>	<b>Delinquent Interest Rate</b> <small>The rate each installment draws interest after delinquent</small>  <p style="text-align: center;">9.0 %</p>

**SUPPORTING DOCUMENTATION**

Certificate of the Clerk of the District (SID) Resolution Dated     2015-03-12 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.

**BEGINNING:** The date the first installment becomes delinquent.

**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.

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

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

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

**TYPE:** The type is a description of the work preformed 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.

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

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

**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**

Papio-Missouri River Natural Resources District  
 Elkhorn River Improvement Project Area  
 2015 Assessment Schedule

Section/Twp/Range	Parcel Key Number	Owner	Units	Assessment
9-16-10	1219-0000-01	Arthur Camenzind	206.2	\$ 344.41
9-16-10	1221-0002-01	Snide Farms, Inc	332.3	\$ 555.04
9-16-10	1223-0000-01	Sirius Farms, Inc.	317.0	\$ 529.48
9-16-10	1224-0004-01	Sirius Farms, Inc.	269.9	\$ 450.81
9-16-10	1229-0004-01	Debby Plambeck	92.6	\$ 154.67
9-16-10	1232-0002-01	Lynn Plambeck	105.4	\$ 176.05
10-16-10	1313-0000-01	Appleby Farms Ltd. Partners	519.3	\$ 867.38
15-16-10	1314-0000-01	Deer Ridge Farms LLC	208.6	\$ 348.42
15-16-10	1315-0000-01	Deer Ridge Farms LLC	329.5	\$ 550.36
15-16-10	1317-0001-01	Tyro Farms LLC	127.5	\$ 212.96
15-16-10	1320-0002-01	Tyro Packing Company	435.2	\$ 726.91
15-16-10	1320-0001-01	Ronald Watson	5.2	\$ 8.69
16-16-10	1322-0001-01	Steven Reule	1.0	\$ 1.67
16-16-10	1330-0005-01	Leland Graske, et.al.	60.0	\$ 100.22
16-16-10	1324-0000-01	Keith Matteo	48.0	\$ 80.17
16-16-10	1326-0000-01	Hastings Family Holdings LLC	148.1	\$ 247.37
16-16-10	1328-0006-01	Bernard Morello	567.3	\$ 947.55
16-16-10	1328-0008-01	Norman Vogel	116.0	\$ 193.75
16-16-10	1329-0000-01	Papio-Missouri River NRD	107.8	\$ 180.06
16-16-10	1330-0006-01	Mark Blankenau	322.2	\$ 538.17
16-16-10	1330-0008-01	Norman Vogel	86.0	\$ 143.64
16-16-10	1330-0004-01	Michael S Watson	97.7	\$ 163.19
16-16-10	1336-0001-01	William Bosanek	108.9	\$ 181.89
16-16-10	1332-0000-01	Bernard Morello	52.1	\$ 87.02
16-16-10	1334-0002-01	Keith Matteo	90.8	\$ 151.66
16-16-10	1334-0008-01	Keith Matteo	104.3	\$ 174.21
16-16-10	1336-0002-01	KWEA LLC	287.9	\$ 480.88
21-16-10	1378-0030-01	Hastings Family Holdings LLC	579.5	\$ 967.93
21-16-10	1378-0023-01	Sweetwater, Inc.	20.9	\$ 34.91
21-16-10	1378-0004-01	Tyro Packing Company	817.1	\$ 1,364.79
21-16-10	1378-0008-01	Bruhn Servicing Company	287.7	\$ 480.54
21-16-10	1378-0009-01	JATY, LLC	73.6	\$ 122.93
21-16-10	1378-0010-01	Jeff Tierney	216.8	\$ 362.12
21-16-10	1378-0031-01	JATY, LLC	134.5	\$ 224.65
21-16-10	3066-0106-05	Dale Stepanek	26.1	\$ 43.59
21-16-10	1378-0021-01	Joseph Egler	4.0	\$ 6.68
21-16-10	1378-0022-01	Fralyn Farms, Inc.	225.2	\$ 376.15
21-16-10	1378-0024-01	Hastings Family Holdings LLC	104.3	\$ 174.21
21-16-10	1415-6066-22	John Simon	5.3	\$ 8.85
21-16-10	1415-6002-22	Michael Noyes	1.0	\$ 1.67
21-16-10	1415-6013-22	Katherine Carlson	8.7	\$ 14.53
21-16-10	1415-6012-22	Michael Thompson	1.6	\$ 2.67
21-16-10	1415-6014-22	Authiers Riverside Cabin	1.6	\$ 2.67

Papio-Missouri River Natural Resources District  
 Elkhorn River Improvement Project Area  
 2015 Assessment Schedule

Section/Twp/Range	Parcel Key Number	Owner	Units	Assessment
21-16-10	1415-6016-22	Kenneth Moen	2.1	\$ 3.51
21-16-10	1415-6018-22	Damon Lawson	1.6	\$ 2.67
21-16-10	1415-6020-22	Damon Lawson	2.2	\$ 3.67
21-16-10	1415-6030-22	Russell Jerman	4.3	\$ 7.18
21-16-10	1415-6032-22	Robert Waddell	4.1	\$ 6.85
22-16-10	1382-0002-01	Calvin Paasch	265.8	\$ 443.96
22-16-10	1383-0002-01	A and A LLC	227.8	\$ 380.49
22-16-10	1383-0004-01	Ann Christy	74.3	\$ 124.10
22-16-10	1388-0000-01	Sweetwater, Inc.	520.5	\$ 869.38
27-16-10	1432-0002-01	Robinson Land LLC	345.3	\$ 576.75
27-16-10	1432-0008-01	Robinson Land LLC	505.7	\$ 844.66
27-16-10	1433-0000-01	Robinson Land LLC	306.1	\$ 511.27
28-16-10	1415-6022-22	Michael Noyes	2.0	\$ 3.34
28-16-10	1415-6024-22	Robert Ponec	2.0	\$ 3.34
28-16-10	1415-6026-22	Michael Vorel	2.0	\$ 3.34
28-16-10	1415-6028-22	Damon Lawson	1.0	\$ 1.67
28-16-10	1435-0002-01	Robinson Land LLC	142.3	\$ 237.68
28-16-10	1437-0000-01	Kevin Kush	37.2	\$ 62.13
28-16-10	1439-0000-01	Elkhorn Valley Riverside Cabin	26.1	\$ 43.59
28-16-10	3066-0104-05	Dale Stepanek	11.8	\$ 19.71
28-16-10	1440-0002-01	Bernard Morello	557.0	\$ 930.35
28-16-10	1441-0002-01	Larry Camenzind	409.8	\$ 684.48
28-16-10	1443-0004-01	James Boger	60.9	\$ 101.72
28-16-10	1443-0008-01	Michael Noyes	25.5	\$ 42.59
28-16-10	1445-0000-01	Larry Camenzind	56.3	\$ 94.04
28-16-10	1447-0000-01	Robinson Land LLC	24.7	\$ 41.26
28-16-10	1449-0000-01	Larry Camenzind	154.2	\$ 257.56
28-16-10	1450-0000-01	Larry Camenzind	173.8	\$ 290.30
28-16-10	1451-0000-01	Larry Camenzind	372.9	\$ 622.85

Totals		11,974.0	\$ 20,000.00
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