

DRAFT

RESOLUTION NO. R25-46

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. 184 AND STREET IMPROVEMENT DISTRICT NO. 189.

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 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. 184	\$553,931.13
Street Improvement District No. 189	\$427,362.55

SECTION 2. That the mayor and council further find and determine that they have heretofore designated April 7, 2025, between the hours of 5:00 p.m. and 5:45 p.m., at the Community Building located at 2500 14 Street, Suite 3, 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 March 8, 2025, March 14, 2025, March 21, 2025, March 28, 2025, and April 4, 2025, 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 or acreage of each of said lots and parcels of real estate abutting on, adjacent to, or benefiting from said

improvements, and that the assessments levied herein should be and are according to such front footage or acreages.

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. 184 and Street Improvement District No. 189, 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 an ordinance that shall be introduced by the mayor and council on April 21, 2025.

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. 184 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 zero percent (0%) 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 Street Improvement District No. 189 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 zero percent (0%) 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 _____, 2025.

MAYOR

ATTEST:

CITY CLERK

APPROVED AS TO FORM:

CITY ATTORNEY