

Public Hearing: August 16, 2004

## F A C T S H E E T

**TITLE:** Resolution for Impact Fee Appeal with Berean Fundamental Church at 6400 South 70th Street.

**SPONSOR:**

**OPPONENTS:** Public Works & Utilities

**OTHER DEPARTMENTS AFFECTED:**

**STAFF RECOMMENDATION:** Denial

**APPLICANT:** Berean Fundamental Church

**REASON FOR LEGISLATION:** Impact Fee Appeal

## D I S C U S S I O N

1. The appellant failed to timely request an exemption from arterial street impact fees pursuant to Lincoln Municipal Code §27.82.060(c) as the exemption was not applied for on or before the date the application for the building permit was made.
2. The appellant failed to timely appeal from the May 4, 2004 determination pursuant to Lincoln Municipal Code §27.82.110(i) as the appeal was not filed with the City Clerk within ten days after the May 4, 2004 determination.
3. The development for which the building permit was requested does not meet any of the stipulations or conditions required for reduction in or exemption from arterial street impact fees.
4. The arterial street impact fees were correctly calculated pursuant to Lincoln Municipal Code §27.82.050(c)(1) through the use of the arterial impact fee schedule adopted by the City Council as appellant did not request that the City determine the amount of such impact fees pursuant to an independent fee calculation study.
5. The appellant is not exempt from paying the arterial impact fees under Nebraska law as the fees, if determined to be a tax, would be an excise tax and not a property tax.

**POLICY OR PROGRAM CHANGE:** No

**FACT SHEET PREPARED BY:**

Asst. Public Works/Utilities Business Manager

**REVIEWED BY:**

Director of Public Works/Utilities