



Introduce: 2-1-16

16-4

ORDINANCE NO. 20291

1 AN ORDINANCE PROVIDING FOR THE LEVY OF A GENERAL
 2 BUSINESS OCCUPATION TAX; ESTABLISHING DEFINITIONS;
 3 PROVIDING FOR THE ADMINISTRATION, COLLECTIONS,
 4 RETURNS, DELINQUENCIES AND RECOVERY OF UNPAID
 5 AMOUNTS RELATED TO SUCH OCCUPATION TAX;
 6 SPECIFYING HOW SUCH TAX REVENUE WILL BE USED;
 7 PROVIDING A SUNSET PROVISION FOR THE TAX; AND
 8 RELATED MATTERS

9 BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LINCOLN, NEBRASKA
 10 AS FOLLOWS:

11 Section 1. Findings and Determinations. The City Council of the City of Lincoln,
 12 Nebraska (the "City") hereby finds and determines as follows:

13 (a) Pursuant to Chapter 18, Article 21, Reissue Revised Statutes of Nebraska, as
 14 amended (the "Act"), the City has designated a significant portion of the South Pointe Pavilion
 15 Shopping Center located generally at the northeast corner of 27th Street and Pine Lake Road
 16 intersection as an "enhanced employment area" as defined in Section 18-2103(22), Reissue
 17 Revised Statutes of Nebraska, as amended (the "Enhanced Employment Area"). The
 18 Enhanced Employment Area is legally described and depicted on Exhibit "A" which is attached
 19 hereto and incorporated herein by this reference.

20 (b) Pursuant to Section 18-2142.04, Reissue Revised Statutes of Nebraska, as
 21 amended, the City is authorized to levy and collect a general business occupation tax upon the
 22 businesses and users of space within the Enhanced Employment Area for the purpose of
 23 paying all or any part of the costs and expenses of "Authorized Work", as said term is defined in
 24 Section 18-2142.04, performed within the Enhanced Employment Area.

25 (c) It is necessary, desirable, advisable, and in the best interests of the City that a
 26 general business occupation tax be imposed within the Enhanced Employment Area as
 27 provided by the Act for the purpose set forth in Section 1(b).

1 **Section 2. Definitions.** As used in this Ordinance, the following words and phrases
2 shall have the meanings ascribed to them in this Section 2, except where the context clearly
3 indicates or requires a different meaning:

4 (a) **"Person"** means any natural person, individual, partnership, association,
5 organization, or corporation of any kind or character engaging in the business of operating a
6 General Business.

7 (b) **"General Business"** means any activity engaged in by any Person or caused to
8 be engaged in by such Person in which products or services are sold, leased, or rented for any
9 purposes other than for resale, sublease, or subrent.

10 (c) **"Taxpayer"** shall mean any Person engaged in the business of operating a
11 General Business as herein defined who is required to pay the tax herein imposed.

12 **Section 3. Tax Imposed; Collection of Tax.**

13 (a) On or after January 1, 2017, and in each calendar month thereafter, there is
14 hereby imposed a general business occupation tax upon each and every Person operating a
15 General Business within the Enhanced Employment Area for any period of time during a
16 calendar month. The amount of such tax shall be one percent (1%) of all gross receipts for
17 each calendar month derived from the General Businesses subject to this tax. Such tax shall be
18 imposed on the gross receipts resulting from the sale, lease, or rental of any products or
19 services within the Enhanced Employment Area, except that such tax shall not be imposed on
20 any transaction which is subject to tax under Sections 53-160, 66-489, 66-489.02, 66-4,140, 66-
21 4,145, 66-4,146, 77-2602, or 77-4008 or which is exempt from tax under Section 77-2704.24,
22 Reissue Revised Statutes of Nebraska, as amended from time to time. This tax is limited to
23 sale, lease, or rental of products or services subject to sales tax under Sections 77-2701.04 to
24 77-2717 Reissue Revised Statutes of Nebraska, as amended from time to time, but it
25 specifically excludes a tax on the gross receipts from any drinking place or restaurant as said
26 terms are defined in Chapter 3.30 of the Lincoln Municipal Code.

AMENDED 2/22/16

1 (b) The Person engaged in operating a General Business may itemize the tax levied
2 on a bill, receipt, or other invoice to the purchaser^{*see amendment below}, but each Person engaged in such business
3 shall remain liable for the tax imposed by this Ordinance.

4 **Section 4. Return.** Each and every Person engaged in the operation of a General
5 Business within the Enhanced Employment Area for the calendar month beginning January 1,
6 2017, and for each and every month thereafter, shall prepare and file, on or before the 25th day
7 of the following month on a form prescribed and furnished by the City Finance Director, a return
8 for such month, and at the same time pay to the City the tax herein imposed. The return shall
9 be verified and sworn to by the officer in charge of the business. The return shall be considered
10 filed on time if mailed in an envelope properly addressed to the City Finance Director, postage
11 prepaid, and postmarked before midnight of the 25th of the appropriate month.

12 **Section 5. Tax Cumulative.**

13 (a) The levy of the tax under this Ordinance is in addition to all other fees, taxes,
14 excises, and licenses levied and imposed under any contract or any other ordinances of the
15 City, in addition to any fee, tax, excise, or license imposed by the state.

16 (b) Payment of the tax imposed by this Ordinance shall not relieve the Person
17 paying the same from payment of any other tax now or hereafter imposed by contract or
18 ordinance or by this Ordinance, including those imposed for any business or occupation he or
19 she may carry on, unless so provided therein. The occupation taxes imposed by this Ordinance
20 shall be cumulative except where otherwise specifically provided.

21 **Section 6. Use of Revenue.** The one percent (1%) occupation tax imposed by this
22 Ordinance, less any administrative expenses, shall be used to fund any expenditures that the
23 City is lawfully authorized to make in connection with the Authorized Work as permitted by the
24 Act.

25 **Section 7. Failure to File Return; Delinquency; Assessment by City Finance**
26 **Director.**

*and if such itemization is shown on a bill, receipt, or other invoice, it shall be labeled as a
“Parking Assessment” or “Parking Fee”,

1 (a) If any Person neglects or refuses to file a return or make payment of the taxes as
2 required by this Ordinance, the City Finance Director shall make an estimate, based upon such
3 information as may be reasonably available, of the amount of taxes due for the period or periods
4 for which the Taxpayer is delinquent, and upon the basis of such estimated amount, compute
5 and assess in addition thereto interest on such delinquent taxes, at the rate of one percent
6 (1.00%) per month, or fraction thereof from the date when due and, when applicable, a penalty
7 equal to ten percent (10.00%) thereof. Any such interest due may be compounded quarterly.

8 (b) The City Finance Director shall give the delinquent Taxpayer written notice of
9 such estimated taxes, penalty, and interest, which notice must be served personally or by
10 certified mail.

11 (c) Such estimate shall thereupon become an assessment, and such assessment
12 shall be final and due and payable from the Taxpayer to the City Finance Director ten (10) days
13 from the date of service of the notice or the date of mailing by certified mail; however, within
14 such ten (10) day period the delinquent Taxpayer may petition the City Finance Director for a
15 revision or modification of such assessment and shall, within such ten-day period, furnish the
16 City Finance Director with the facts and correct figures showing the correct amount of such
17 taxes.

18 (d) Such petition shall be in writing and the facts and figures submitted shall be
19 submitted in writing and shall be given under oath of the Taxpayer.

20 (e) The City Finance Director may then modify such assessment in accordance with
21 the facts which he or she deems correct. Such adjusted assessment shall be made in writing;
22 notice thereof shall be mailed to the Taxpayer within ten (10) days after receipt of the correct
23 figures from the Taxpayer; and all such decisions shall become final upon the expiration of thirty
24 (30) days from the date of service, unless proceedings are commenced within that time for
25 appeal in the District Court.

26 **Section 8. Administration; Miscellaneous Provisions.**

1 (a) The administration of the provisions of this Ordinance are hereby vested in the
2 City Finance Director, or his designee, who shall prescribe forms in conformity with this
3 Ordinance for the making of returns, for the ascertainment, assessment, and collection of the
4 tax imposed hereunder, and for the proper administration and enforcement hereof.

5 (b) All notices required to be given to the Taxpayer under the provisions of this
6 Ordinance shall be in writing. Notices shall be mailed by registered or certified mail, postage
7 prepaid, return receipt requested, to the Taxpayer at his or her last known address.

8 (c) It shall be the duty of every Taxpayer to keep and preserve suitable records and
9 other books or accounts as may be necessary to determine the amount of tax for which he/she
10 is liable hereunder.

11 (1) Records of the gross receipts by which this tax is measured shall be kept
12 separate and apart from the records of other sales or receipts in order to facilitate the
13 examination of books and records as necessary for the collection of this tax.

14 (2) It shall be the duty of every such Taxpayer to keep and preserve for a period of
15 four (4) years all such books, invoices, and other records, which shall be open for
16 examination at any time by the City Finance Director or his or her duly designated
17 persons. If such Person keeps or maintains books, invoices, accounts, or other records,
18 or any portion thereof, outside of the state, upon demand of the City Finance Director
19 he/she shall make the same available at a suitable place within the City, to be
20 designated by the City Finance Director, for examination, inspection, and audit by the
21 City Finance Director or his or her duly authorized persons. The Taxpayer shall
22 reimburse the City for the reasonable costs of the examination, inspection, and audit if
23 the City Finance Director determines that the Taxpayer paid ninety percent or less of the
24 tax owing for the period of the examination.

25 (3) The City Finance Director, in his or her discretion, may make, permit, or cause to
26 be made the examination, inspection, or audit of books, invoices, accounts, or other

1 records so kept or maintained by such Person outside of the state at the place where
2 same are kept or maintained or at any place outside the state where the same may be
3 made available, provided such Person shall have entered into a binding agreement with
4 the City to reimburse it for all costs and expenses incurred by it in order to have such
5 examination, inspection, or audit made in such place.

6 (d) For the purpose of ascertaining the correctness of a return, or for the purpose of
7 determining the amount of tax due from any Person, the City Finance Director or his or her duly
8 authorized persons, may conduct investigations concerning any matters covered by this
9 Ordinance; and may examine any relevant books, papers, records, or memoranda of any such
10 Person.

11 **Section 9. Recovery of Unpaid Tax by Action at Law.**

12 (a) The City Finance Director may also treat any such taxes, penalties, or interest
13 due and unpaid as a debt due the City.

14 (b) In case of failure to pay the taxes, or any portion thereof, or any penalty or
15 interest thereon when due, the City may recover at law the amount of such taxes, penalties, and
16 interest in any court of Lancaster County, Nebraska or of the county wherein the Taxpayer
17 resides or has its principal place of business having jurisdiction of the amounts sought to be
18 collected.

19 (c) The return of the Taxpayer or the assessment made by the City Finance Director,
20 as herein provided, shall be prima facie proof of the amount due.

21 (d) The City Attorney may commence an action for the recovery of taxes due under
22 this Ordinance and this remedy shall be in addition to all other existing remedies, or remedies
23 provided in this Ordinance.

24 **Section 10. Suspension or Revocation of Licenses for Failure to Pay Tax;**
25 **Hearing.** If the Mayor or the Mayor's designee, after holding a hearing, shall find that any
26 Person has willfully evaded payment or collection and remittance of the tax imposed by this

1 Ordinance, such official may suspend or revoke any City license, permit, or other approval held
2 by such tax evader. Such Person shall have an opportunity to be heard at such hearing to be
3 held not less than seven (7) days after notice is given of the time and place of the hearing to be
4 held, addressed to the last known place of business of such Person. Pending the notice,
5 hearing and finding, any license, permit, or other approval issued by the City to the Person may
6 be temporarily suspended. No suspension or revocation hereunder shall release or discharge
7 the Person from civil liability for the payment or collection and remittance of the tax, nor from
8 prosecution for such offense.

9 **Section 11. Sunset Provision.** The occupation tax imposed by this Ordinance shall
10 terminate and collection of the tax shall cease no later than the earlier of December 31, 2041, or
11 upon payment in full of all Authorized Work to be incurred and indebtedness issued by the City
12 pursuant to the provisions of Section 18-2142.04, Reissue Revised Statutes of Nebraska, for
13 which such occupation tax receipts have been pledged.

14 **Section 12. Conflicts.** All ordinances, resolutions, or orders, or parts thereof in conflict
15 with the provisions of this Ordinance are to the extent of such conflict hereby repealed.

16 **Section 13. Severability.** If any section, paragraph, clause, or provision of this
17 Ordinance shall for any reason be held to be invalid, the invalidity of the remainder hereof shall
18 not be affected thereby.

19 **Section 14. Headings of Sections Not Controlling.** The headings of sections of this
20 Ordinance are set forth herein for convenience of reference only and shall not affect the
21 construction or interpretation of this Ordinance or any section hereof.

22 **Section 15. Effective Date.** Pursuant to Article VII, Section 7 of the City Charter, this
23 ordinance shall be posted on the official bulletin board of the City, located on the wall across
24 from the City Clerk's office at 555 S. 10th Street, in lieu of and in place of newspaper publication
25 with notice of passage and such posting to be given by publication one time in the official

1 newspaper by the City Clerk. This ordinance shall take effect and be in force from and after its
2 passage and publication as herein and in the City Charter provided.

See further Council Proceedings on
next page. Thank you.

Approved as to Form & Legality:

Jeffery R. Rodriguez
City Attorney

Introduced by:

Carrie Skidmore
AYES: Camp, Christensen/Eskridge,
Gaylor Baird, Lamm, Raybould;
NAYS: Fellers.

Approved this 25th day of Febr., 2016:
Chris Baird
Mayor

**PASSED
FEB 22 2016
BY CITY COUNCIL**

16-4

02/22/16 Council Proceedings:

GAYLOR BAIRD Moved to amend Bill No. 16-4 by adding the underlined language shown below beginning in Page 3, Line 2 as follows;

Section 3. Tax Imposed; Collection of Tax.

(B) The Person engaged in operating a General Business may itemize the tax levied on a bill, receipt, or other invoice to the purchaser, and if such itemization is shown on a bill, receipt, or other invoice, it shall be labeled as a "Parking Assessment", but each Person engaged in such business shall remain liable for the tax imposed by this Ordinance.

Seconded by Fellers & carried by the following vote; AYES: Camp, Christensen, Eskridge, Gaylor Baird, Lamm, Raybold; NAYS: Fellers.

RAYBOULD Moved to amend MTA #1 Page 2, Section 3, by inserting after the word "Assessment" the phrase "or Parking Fee".

Seconded by Eskridge & carried by the following vote; AYES: Camp, Christensen, Eskridge, Gaylor Baird, Lamm, Raybold; NAYS: Fellers.

MOTION TO AMEND

I hereby move to amend Ordinance No. _____, (16-4), AN ORDINANCE PROVIDING FOR THE LEVY OF A GENERAL BUSINESS OCCUPATION TAX; ESTABLISHING DEFINITIONS; PROVIDING FOR THE ADMINISTRATION, COLLECTIONS, RETURNS, DELINQUENCIES AND RECOVERY OF UNPAID AMOUNTS RELATED TO SUCH OCCUPATION TAX; SPECIFYING HOW SUCH TAX REVENUE WILL BE USED; PROVIDING A SUNSET PROVISION FOR THE TAX; AND RELATED MATTERS, by adding the underlined language shown below beginning in Page 3, Line 2 as follows:

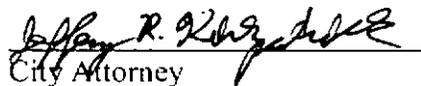
Section 3. Tax Imposed; Collection of Tax.

(b) The Person engaged in operating a General Business may itemize the tax levied on a bill, receipt, or other invoice to the purchaser, and if such itemization is shown on a bill, receipt, or other invoice, it shall be labeled as a "Parking Assessment", but each Person engaged in such business shall remain liable for the tax imposed by this Ordinance.

Introduced by:


AYES: Camp, Chrstensen, Eskridge,
Gaylor Baird, Lamm, Raybould;
NAYS: Fellers.

Approved as to Form & Legality:


City Attorney

Staff Review Completed:

Administrative Assistant

Requested by: SEACREST & KALKOWSKI, P.C., LLO

ADOPTED

FEB 22 2016

BY CITY COUNCIL

SEACREST & KALKOWSKI, PC, LLO

1111 LINCOLN MALL, SUITE 350
LINCOLN, NEBRASKA 68508-3910

TELEPHONE (402) 435-6000
FACSIMILE (402) 435-6100

KENT SEACREST
E-MAIL: kent@sk-law.com

DANAY KALKOWSKI
E-MAIL: danay@sk-law.com

16-4
Ord. 20291

February 23, 2016

Hand Delivery

Teresa J. Meier
City Clerk
City of Lincoln
555 So. 10th Street, Suite 103
Lincoln, NE 68508

FILED
FEB 23 2016
CITY CLERK'S OFFICE

RE: Original Affidavit

Dear Teresa:

Enclosed is an original Affidavit signed by Jeff McMahon, Managing Partner of R.E.D. Capital Management, LLC and Julie Lattimer, Marketing Director of SouthPointe Pavilions.

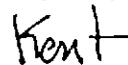
R.E.D. Capital Management, LLC was asked by Leirion Gaylor Baird to prepare a written affidavit stating its efforts to contact the SouthPointe tenants regarding the Occupation Tax and the proposed SouthPointe/Scheels Development.

I sent Leirion Gaylor Baird a copy of the signed Affidavit. I did not remember to hand it out to the other Council Members during yesterday's City Council meeting.

Leirion in her comments at the City Council executive session made mention of this written evidence of tenant communications. Is it possible to include it as part of the public record?

If you have any questions regarding the enclosed, please give me a call.

Very truly yours,



KENT SEACREST
For the Firm

Enclosure

cc: Leirion Gaylor Baird

AFFIDAVIT

The undersigned, Jeff McMahon, hereby states that I am the Managing Partner, Architecture & Engineering of RED Development, LLC ("RED") and that RED is the primary operator of SouthPointe Pavilions located generally north and east of the intersection of S. 27th Street and Pine Lake Road in the City of Lincoln, Lancaster County, Nebraska and legally described on Exhibit "A" ("SouthPointe") and that the current tenants or "Person engaged in operating a General Business" at SouthPointe that could be subject to the proposed occupation tax described in Ordinance No. _____ (16-4), are listed in Exhibit B (collectively "Tenants").

The undersigned, Julie Lattimer, hereby states that I am the Marketing Director, for SouthPointe and I am an employee of RED, and I did have communications with the managers or local representatives of all Tenants and explained to them the proposed SouthPointe/Scheels development project, the proposed Public Parking Garage improvements, and the proposed 1.0% occupation tax as generally described in Ordinance No. _____ (16-4) and answered, to the best of my ability, any questions they may have addressed to me, subject to the following:

A. Because of language barriers, I was not able to communicate with the Manager of DaVinci Nails, so I spoke to her daughter who did speak English. The daughter stated that she would pass the information on to her mother and get back to me if there were any follow-up questions. To date, I have not heard any follow-up questions.

B. I made two telephone attempts and left messages to request a meeting with the local representative of Verizon and on both occasions he did not return my calls.

Most Tenants expressed to me support for the project and/or the 1.0% occupation tax proposal and no tenant expressed opposition to the project and/or the 1.0% occupation tax proposal.

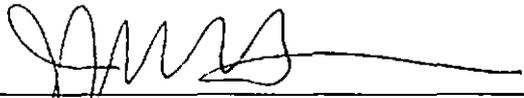
Affiants knows the matters herein stated are true and correct.

IN WITNESS WHEREOF, the parties hereto have executed this instrument.

Dated: February 22, 2016

R.E.D. CAPITAL MANAGEMENT L.L.C., a
Kansas limited liability company

By: 
Jeff McMahon, Managing Partner

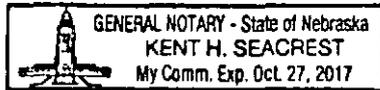


Julie Lattimer

STATE OF NEBRASKA)
) ss.
COUNTY OF LANCASTER)

The foregoing instrument was acknowledged before me this 22nd day of February _____, 2016, by Jeff McMahon, Managing Partner of RED Development, LLC, on behalf of the limited liability company.

(Seal)



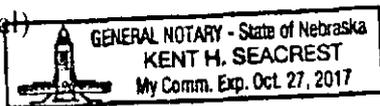


Notary Public

STATE OF NEBRASKA)
) ss.
COUNTY OF LANCASTER)

The foregoing instrument was acknowledged before me this 22nd day of February _____, 2016, by Julie Lattimer, an individual.

(Seal)





Notary Public

Exhibit "A"
SouthPointe Legal Description

LEGAL DESCRIPTION
NORTHEAST CORNER OF
S. 27TH & PINE LAKE ROAD

A LEGAL DESCRIPTION OF A TRACT OF LAND COMPOSED OF LOT 19 I.T., AND A PORTION OF RIGHT-OF-WAY FOR PINE LAKE ROAD (TO BE VACATED) ALL LOCATED IN THE NORTHWEST QUARTER OF SECTION 18, TOWNSHIP 9 NORTH, RANGE 7 EAST OF THE 6TH P.M., AND OUTLOT "B" SOUTHERN HILLS 3RD ADDITION AND A PORTION OF RIGHT-OF-WAY FOR PINE LAKE ROAD (TO BE VACATED) ALL LOCATED IN THE SOUTHWEST QUARTER OF SECTION 18, TOWNSHIP 9 NORTH, RANGE 7 EAST OF THE 6TH P.M., CITY OF LINCOLN, LANCASTER COUNTY, NEBRASKA, AND MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTHWEST CORNER OF SAID LOT 19 I.T., SAID POINT BEING 50.00 FEET NORTH OF THE CENTER LINE OF RIGHT-OF-WAY FOR PINE LAKE ROAD AND 54.47 FEET EAST OF THE WEST LINE OF SAID SECTION 18, SAID POINT BEING THE TRUE POINT OF BEGINNING, THENCE ON AN ASSUMED BEARING OF NORTH 2 DEGREES 22 MINUTES 38 SECONDS WEST ALONG THE WEST LINE OF SAID LOT 19 I.T., A DISTANCE OF 109.52 FEET TO A POINT OF DEFLECTION, SAID POINT BEING 50.00 FEET EAST OF THE WEST LINE OF SAID SECTION 18, THENCE NORTH 0 DEGREES 02 MINUTES 24 SECONDS WEST ALONG THE WEST LINE OF SAID LOT 19 I.T., SAID LINE BEING 50.00 FEET EAST OF AND PARALLEL WITH THE WEST LINE OF SAID SECTION 18, A DISTANCE OF 100.00 FEET TO A POINT OF DEFLECTION, THENCE NORTH 2 DEGREES 41 MINUTES 52 SECONDS EAST, A DISTANCE OF 160.27 FEET TO THE NORTHWEST CORNER OF SAID LOT 19 I.T., SAID POINT BEING 50.00 FEET EAST OF THE WEST LINE OF SAID SECTION 18, AND 50.00 FEET SOUTH OF THE NORTH LINE OF SAID SECTION 18, THENCE NORTH 5 DEGREES 11 MINUTES 44 SECONDS WEST, A DISTANCE OF 100.40 FEET TO THE SOUTHWEST CORNER OF SAID OUTLOT "B" SOUTHERN HILLS 3RD ADDITION, SAID POINT BEING 50.00 FEET EAST OF THE WEST LINE OF SAID SECTION 18, AND 50.00 FEET NORTH OF THE SOUTH LINE OF SAID SECTION 18, THENCE NORTH 0 DEGREES 01 MINUTES 36 SECONDS EAST ALONG THE WEST LINE OF SAID OUTLOT "B", SAID LINE BEING 50.00 FEET EAST OF THE WEST LINE OF SAID SECTION 18, A DISTANCE OF 1065.74 FEET TO THE NORTHWEST CORNER OF SAID OUTLOT "B", THENCE SOUTH 89 DEGREES 58 MINUTES 24 SECONDS EAST ALONG THE NORTH LINE OF SAID OUTLOT "B", A DISTANCE OF 280.00 FEET TO A POINT OF DEFLECTION, THENCE NORTH 53 DEGREES 04 MINUTES 30 SECONDS EAST ALONG THE NORTHWEST LINE OF SAID OUTLOT "B", A DISTANCE OF 122.64 FEET TO A POINT OF DEFLECTION, THENCE NORTH 0 DEGREES 01 MINUTES 35 SECONDS EAST ALONG THE WEST LINE OF SAID OUTLOT "B", A DISTANCE OF 128.86 FEET TO THE NORTHWEST CORNER OF SAID OUTLOT "B", THENCE SOUTH 89 DEGREES 58 MINUTES 24 SECONDS EAST ALONG THE NORTH LINE OF SAID OUTLOT "B", A DISTANCE OF 835.03 FEET TO THE NORTHEAST CORNER OF SAID OUTLOT "B", THENCE SOUTH 8 DEGREES 23 MINUTES 16 SECONDS EAST ALONG THE EAST LINE OF SAID OUTLOT "B", A DISTANCE OF 87.80 FEET TO A POINT OF DEFLECTION, THENCE SOUTH 25 DEGREES 13 MINUTES 01 SECONDS EAST ALONG THE EAST LINE OF SAID OUTLOT "B", A DISTANCE OF 87.80 FEET TO A POINT OF DEFLECTION, THENCE SOUTH 42 DEGREES 02 MINUTES 45 SECONDS EAST ALONG THE NORTHEAST LINE OF SAID OUTLOT "B", A DISTANCE OF 87.80 FEET TO A POINT OF DEFLECTION, THENCE SOUTH 58 DEGREES 52 MINUTES 29 SECONDS EAST ALONG THE NORTHEAST LINE OF SAID OUTLOT "B", A DISTANCE OF 87.80 FEET TO A POINT OF DEFLECTION, THENCE SOUTH 75 DEGREES 42 MINUTES 25 SECONDS EAST ALONG THE NORTHEAST LINE OF SAID OUTLOT "B", A DISTANCE OF 87.83 FEET TO A POINT OF DEFLECTION, THENCE SOUTH 87 DEGREES 02 MINUTES 56 SECONDS EAST ALONG THE NORTH LINE OF SAID OUTLOT "B", A DISTANCE OF 30.61 FEET TO A POINT OF DEFLECTION, THENCE SOUTH 89 DEGREES 58 MINUTES 24 SECONDS EAST ALONG THE NORTH LINE OF SAID OUTLOT "B", A DISTANCE OF 791.85 FEET TO A POINT ON THE WEST RIGHT-OF-WAY LINE OF SOUTH 32ND STREET, THENCE AROUND A CURVE IN A CLOCKWISE DIRECTION HAVING A DELTA ANGLE OF 10 DEGREES 18 MINUTES 53 SECONDS, AN ARC DISTANCE OF 24.30 FEET, A RADIUS OF 135.00 FEET, AND A CHORD OF SOUTH 8 DEGREES 01 MINUTES 12 SECONDS WEST ALONG THE EAST LINE OF SAID OUTLOT "B", SAID LINE BEING THE WEST RIGHT-OF-WAY LINE OF SOUTH 32ND STREET, A DISTANCE OF 24.27 FEET TO A POINT OF TANGENCY, THENCE SOUTH 78 DEGREES 48 MINUTES 21 SECONDS EAST ALONG THE NORTH LINE OF SAID OUTLOT "B", SAID LINE BEING THE SOUTH RIGHT-OF-WAY LINE OF SOUTH 32ND STREET, A DISTANCE OF 80.00 FEET TO A POINT OF CURVATURE, THENCE AROUND A CURVE IN A COUNTERCLOCKWISE DIRECTION HAVING A DELTA ANGLE OF 07 DEGREES 59 MINUTES 45 SECONDS, AN ARC DISTANCE OF 30.00 FEET, A RADIUS OF 215.00 FEET, AND A CHORD OF NORTH 9 DEGREES 10 MINUTES 46 SECONDS EAST ALONG THE WEST LINE OF SAID OUTLOT "B", SAID LINE BEING THE EAST RIGHT-OF-WAY LINE OF SOUTH 32ND STREET, A DISTANCE OF 29.85 FEET TO A POINT OF TANGENCY, THENCE SOUTH 89 DEGREES 48 MINUTES 17 SECONDS EAST ALONG THE NORTH LINE OF SAID OUTLOT "B", A DISTANCE OF 115.80 FEET TO THE NORTHEAST CORNER OF SAID OUTLOT "B", SAID POINT BEING ON THE EAST LINE OF THE SOUTHWEST QUARTER OF SAID SECTION 18, THENCE SOUTH 0 DEGREES 13 MINUTES 43 SECONDS WEST ALONG THE EAST LINE OF SAID OUTLOT "B", SAID LINE BEING THE EAST LINE OF THE SOUTHWEST QUARTER OF SAID SECTION 18, A DISTANCE OF 975.00 FEET TO THE SOUTH EAST CORNER OF SAID OUTLOT "B", SAID POINT BEING 50.00 FEET NORTH OF THE SOUTH LINE OF SAID SECTION 18, THENCE NORTH 89 DEGREES 32 MINUTES 18 SECONDS WEST ALONG THE SOUTH LINE OF SAID OUTLOT "B", SAID LINE BEING 50.00 FEET NORTH OF AND PARALLEL WITH THE SOUTH LINE OF SAID SECTION 18, A DISTANCE OF 977.87 FEET TO A POINT OF CURVATURE, THENCE AROUND A CURVE IN A COUNTERCLOCKWISE DIRECTION HAVING A DELTA ANGLE OF 29 DEGREES 08 MINUTES 00 SECONDS, AN ARC DISTANCE OF 533.89 FEET, A RADIUS OF 1050.00 FEET, AND A CHORD OF SOUTH 75 DEGREES 53 MINUTES 43 SECONDS WEST ALONG THE SOUTHEAST LINE OF SAID LOT 19 I.T., SAID LINE BEING 50.00 FEET NORTHWEST OF AND PARALLEL WITH THE CENTER LINE OF RIGHT-OF-WAY FOR PINE LAKE ROAD, A DISTANCE OF 528.16 FEET TO A POINT OF TANGENCY, THENCE SOUTH 81 DEGREES 18 MINUTES 43 SECONDS WEST ALONG THE SOUTHEAST LINE OF SAID LOT 19 I.T., SAID LINE BEING 50.00 FEET NORTHWEST OF AND PARALLEL WITH THE CENTER LINE OF RIGHT-OF-WAY FOR PINE LAKE ROAD, A DISTANCE OF 502.87 FEET TO A POINT OF CURVATURE, THENCE AROUND A CURVE IN A CLOCKWISE DIRECTION HAVING A DELTA ANGLE OF 28 DEGREES 57 MINUTES 53 SECONDS, AN ARC DISTANCE OF 474.73 FEET, RADIUS OF 950.00 FEET, AND A CHORD OF SOUTH 75 DEGREES 38 MINUTES 40 SECONDS WEST ALONG THE SOUTHEAST LINE OF SAID LOT 19 I.T., SAID LINE BEING 50.00 FEET NORTHWEST OF THE CENTER LINE OF RIGHT-OF-WAY FOR PINE LAKE ROAD, A DISTANCE OF 489.80 FEET TO A POINT OF TANGENCY, THENCE SOUTH 89 DEGREES 57 MINUTES 36 SECONDS WEST ALONG THE SOUTH LINE OF SAID LOT 19 I.T., SAID LINE BEING 50.00 FEET NORTH OF AND PARALLEL WITH THE CENTER LINE OF RIGHT-OF-WAY FOR PINE LAKE ROAD, A DISTANCE OF 205.53 FEET TO THE POINT OF BEGINNING, SAID TRACT CONTAINS A CALCULATED AREA OF 76.33 ACRES MORE OR LESS.

Exhibit "B"
SouthPointe Tenants

<i>SouthPointe Pavilions</i>	
Tenant	ADDRESS
Amy's Hatmark #106	2950 Pine Lake Rd. Ste. K
AT&T #RNE 003 01	2950 Pine Lake Rd. Ste. N
Banana Republic #8498	2940 Pine Lake Rd. Ste. J
Barnes & Noble #2939	2910 Pine Lake Rd. Ste. A
Bath & Body Works 1028	2940 Pine Lake Rd. Ste. M
Beauty First #10	2940 Pine Lake Rd. Ste. T
Bed Bath & Beyond #211	2960 Pine Lake Rd. Ste. A
Buckle, The #221	2950 Pine Lake Rd., Ste. B
Charming Charlie #247	2940 Pine Lake Rd. Ste. N
Chick-fil-A #03500	6810 S. 27th St.
Chico's #335	2940 Pine Lake Rd. Ste. K
Chil's Restaurant #923	6730 S. 27th St.
Christopher & Banks CJ Banks #121	2940 Pine Lake Rd. Ste. R
Cold Stone Creamery #477	2910 Pine Lake Rd. Ste. P
Da Vinci Nails	2940 Pine Lake Rd. Ste. S
Famous Dave's #5253	2750 Pine Lake Rd.
First National Bank	6600 S. 27th St.
Francesca's #044	2910 Pine Lake Rd. Ste. L
GameStop #5314	2950 Pine Lake Rd. Ste. M
Gap/Gap Klds #5253	2910 Pine Lake Rd. Ste. I
GNC KK #9712	2950 Pine Lake Rd. Ste. L
Gymboree #513	2910 Pine Lake Rd. Ste. E
J. Jill #3876	2900 Pine Lake Rd. Ste. H
LensCrafters #608	2950 Pine Lake Rd. Ste. H
Maurices #2117	2910 Pine Lake Rd. Ste. J
McDonald's #6328	2700 Pine Lake Rd.
Old Chicago #46	2918 Pine Lake Rd. Ste. B
Old Navy #5981	2950 Pine Lake Rd. Ste. A
Panera Bread #1205	2940 Pine Lake Rd. Ste. A
Pier 1 #1233	2950 Pine Lake Rd. Ste. C
Portrait Innovations #46	2910 Pine Lake Rd. Ste. M
Pure Barre	2900 Pine Lake Rd. Ste. E
Sartor Hamann #6	2900 Pine Lake Rd. Ste. B
Scheels All Sports #46	2960 Pine Lake Rd. Ste. B
Soma Intimates #5394	2940 Pine Lake Rd. Ste. E
SouthPointe Cinema	2920 Pine Lake Rd. Ste. A
Taco Bell	6700 S. 27th St.
Talbots #CC00285	2910 Pine Lake Rd. Ste. B
Victoria's Secret #848	2900 Pine Lake Rd. Ste. D
Von Maur #18	2900 Pine Lake Rd. Ste. A
White House Black Market #3492	2950 Pine Lake Rd., Ste D
Yankee Candle #141	2900 Pine Lake Rd. Ste. F
SOUTHPOINTE II	
dressbarn #775	3010 Pine Lake Rd., Ste. H
Famous Footwear #2120	3010 Pine Lake Rd., Ste. F
Hacienda REAL	3130 Pine Lake Rd.
Michaels Arts & Crafts #2112	3010 Pine Lake Rd.
Office Max #1026	3120 Pine Lake Rd., Ste. C
Trader Joe's	3120 Pine Lake Rd., Ste. R
ULTA Beauty	3120 Pine Lake Rd., Ste. P
Valentino's #15 (new 4,216 sf)	3020 Pine Lake Rd.
Verizon	3000 Pine Lake Rd.

CITY OF LINCOLN REQUEST FORM

Submit one original to City Clerk

REQUEST FOR (please check one): ORDINANCE RESOLUTION

DESIRED DOCKET DATE: February 1, 2016

REQUEST MADE BY: David Landis

DEPARTMENT: Urban Development

TO BE COMPLETED BY CITY CLERK	
BILL #:	16-4
DATE:	1/25
INTRO:	2/1
P.H.:	2/8

EMERGENCY MEASURE REQUIRED: No Yes

IF EMERGENCY, GIVE REASON (See Art. 5, Sec. 2 of Charter):

DIRECTOR'S EST'D TIME/TESTIMONY, please check one:

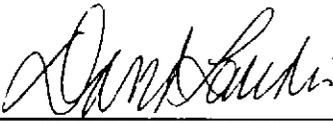
0 - No Hearing (Consent Agenda) 1 - Short 2 - Average 3 - Long

REASONS OR JUSTIFICATION FOR PROPOSED LEGISLATION:

This proposed ordinance creates a 1% occupation tax on gross receipts for retail establishments within the Enhanced Employment Area designated at SouthPointe Pavilions. It goes into effect January 1, 2017, and the revenue it generates will be used to pay for construction and maintenance of a public parking garage to be located at SouthPointe Pavilions. It will end at such time as the bonds and maintenance costs for which it has been pledged have been paid off but no later than December 31, 2041.

DOES REQUESTOR WISH TO REVIEW AND APPROVE THIS ORDINANCE PRIOR TO ITS INTRODUCTION?

DOES DOES NOT



DIRECTOR'S SIGNATURE

1/25/16
DATE

TO BE USED BY THE FINANCE DEPARTMENT

BUDGET REVIEW:

DATE:

ACCOUNT NUMBER AND APPROPRIATE BALANCES:

DATE:

FUND AVAILABILITY APPROVED

DATE:



FINANCE DIRECTOR'S SIGNATURE

1/25/16
DATE

City Council Introduction: 02/01/16

BILL NUMBER: 16-4

Public Hearing: 02/08/16

Date Factsheet Prepared: 01/28/16

FACTSHEET

Instructions: If a question does not apply, just put "NA". Please try to keep it to ONE page only. Submit one original, with your Request Form, to City Clerk.

TITLE: SouthPointe Pavilions Development Project
Enhanced Employment Area and 1% Occupation Tax

BOARD/COMMITTEE: NA

APPLICANT: Urban Development Department

RECOMMENDATION: NA

STAFF RECOMMENDATION: Approval

OTHER DEPARTMENTS AFFECTED: Finance

SPONSOR: Urban Development Department

OPPONENTS: NA

REASON FOR LEGISLATION

Nebraska Community Development Law (Section 18-2142.04) requires an "Enhanced Employment Area" (EEA) designated in order to levy an occupation tax. The City of Lincoln is leveraging the economic development provision of the law to facilitate the financing and construction of a 1014-stall parking facility to be located at SouthPointe Pavilions. The 1% Occupation Tax on retail establishments in the EEA (excluding food and beverage sales) is proposed to be implemented in January of 2017 for a term of up to 25 years, depending upon sales volume.

DISCUSSION / FINDINGS OF FACT:

The Scheel's expansion exceeds the statutory threshold for job creation (25 FTE's) and investment (\$2 million).

The City of Lincoln has a unique opportunity to create a retail destination in our community. Scheel's All Sports has approved funding for the construction of a new 220,000 square foot "flag-ship" store in Lincoln. This type of store has the ability to attract shoppers from outside of Lancaster County, increasing the local tax base. The City of Lincoln received a request to implement an occupation tax on retail establishments to finance a public parking structure to secure this project. The parking garage is required to support the additional retail activity at the mall.

POLICY OR PROGRAM CHANGE: ___ Yes No

OPERATIONAL IMPACT ASSESSMENT:

COST OF TOTAL PROJECT: \$100 Million

RELATED ANNUAL OPERATING COSTS: NA

SOURCE OF FUNDS: City - Occupation Tax; Non-City - Private

CITY: \$19.95 Million

NON CITY: \$80 Million

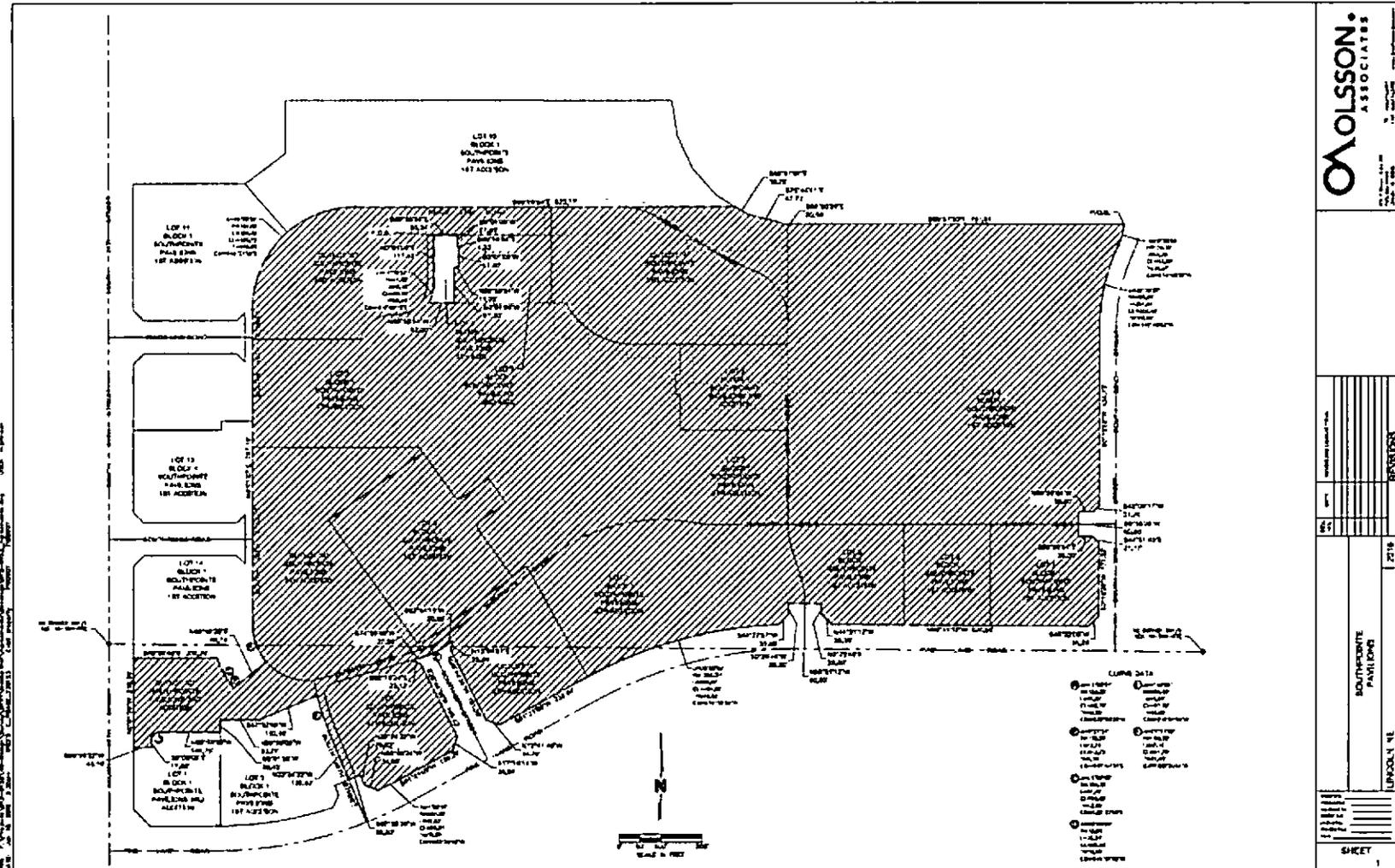
FACTSHEET PREPARED BY: Mike Lang, Mayor's Office

DATE: 01/28/16

REVIEWED BY: David Landis, Urban Development Director

DATE: 01/28/16

Exhibit A



OLSSON ASSOCIATES
ARCHITECTS

2718
SOUTHPOINTE PARK
LIPPOLD, NE

Legal Description for Enhanced Employment Area

LEGAL DESCRIPTION ENHANCED EMPLOYMENT AREA

A TRACT OF LAND COMPOSED OF LOTS 3, 5, 6, 7, AND 8, BLOCK 1, SOUTHPOINTE 1ST ADDITION, OUTLOTS "A", "B", AND "C", SOUTHPOINTE PAVILIONS 3RD ADDITION, LOTS 2 AND 3, BLOCK 1, SOUTHPOINTE PAVILIONS 3RD ADDITION, LOT 2, BLOCK 1, SOUTHPOINTE PAVILIONS 5TH ADDITION, OUTLOT "A" AND LOT 1, SOUTH POINTE PAVILIONS 6TH ADDITION, ALL LOCATED IN THE SOUTHWEST QUARTER OF SECTION 18, TOWNSHIP 9 NORTH, RANGE 7 EAST OF THE 6TH P.M., AND IN THE NORTHWEST QUARTER OF SECTION 19, TOWNSHIP 9 NORTH, RANGE 7 EAST OF THE 6TH P.M., ALL IN THE CITY OF LINCOLN, LANCASTER COUNTY, NEBRASKA, AND MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHEAST CORNER OF LOT 8, BLOCK 1, SOUTHPOINTE PAVILIONS 1ST ADDITION, SAID POINT BEING ON A WEST RIGHT-OF-WAY LINE OF SOUTH 32ND STREET, SAID POINT BEING THE TRUE POINT OF BEGINNING AND A POINT OF CURVATURE FOR A CURVE IN A CLOCKWISE DIRECTION HAVING A CENTRAL ANGLE OF 22°35'56", A RADIUS OF 135.00', AN ARC LENGTH OF 53.25' ON A EAST LINE OF SAID LOT 8, SAID LINE BEING WEST LINE OF SAID RIGHT-OF-WAY, HAVING A CHORD LENGTH OF 52.90', A TANGENT LENGTH OF 26.97', AND A CHORD BEARING OF S14°05'57"W TO AN EAST CORNER OF SAID LOT 8, SAID POINT BEING A POINT OF REVERSE CURVATURE FOR A CURVE IN A COUNTER CLOCKWISE DIRECTION HAVING A CENTRAL ANGLE OF 25°08'27", A RADIUS OF 465.00', AN ARC LENGTH OF 204.04' ON A EAST LINE OF SAID LOT 8, SAID LINE BEING A WEST LINE OF SAID RIGHT-OF-WAY, HAVING A CHORD LENGTH OF 202.40', A TANGENT LENGTH OF 103.69', AND A CHORD BEARING OF S12°49'42"W TO AN EAST CORNER OF SAID LOT 8; THENCE S00°15'28"W, ON A EAST LINE OF SAID LOT 8, SAID LINE BEING A WEST LINE OF SAID RIGHT-OF-WAY, A DISTANCE OF 434.73' TO AN EAST CORNER OF SAID LOT 8; THENCE S45°08'17"W, ON A SOUTHEAST LINE OF SAID LOT 8, SAID LINE BEING A NORTHWEST LINE OF SAID RIGHT-OF-WAY, A DISTANCE OF 21.26' TO EAST CORNER OF SAID LOT 8; THENCE N89°58'54"W, ON A SOUTH LINE OF SAID LOT 8, SAID LINE BEING A NORTH LINE OF SAID RIGHT-OF-WAY, A DISTANCE OF 35.00' TO A SOUTH CORNER OF SAID LOT 8; THENCE S00°15'28"W, ON A EAST LINE OF SAID LOT 8, AND ON A EAST LINE OF LOT 7, BLOCK 1, SOUTHPOINTE PAVILIONS 1ST ADDITION, SAID LINE BEING A WEST LINE OF SAID RIGHT-OF-WAY, A DISTANCE OF 60.00' TO A NORTH CORNER OF SAID LOT 7; THENCE S89°58'54"E, ON A NORTH LINE OF SAID LOT 7, SAID LINE BEING A SOUTH LINE OF SAID RIGHT-OF-WAY, A DISTANCE OF 35.00' TO A NORTH CORNER OF SAID LOT 7; THENCE S44°51'43"E, ON A NORTHEAST LINE OF SAID LOT 7, SAID LINE BEING A SOUTHWEST LINE OF SAID RIGHT-OF-WAY, A DISTANCE OF 21.17' TO AN EAST CORNER OF SAID LOT 7; THENCE S00°15'28"W, ON A EAST LINE OF SAID LOT 7, SAID LINE BEING A WEST LINE OF SAID RIGHT-OF-WAY, A DISTANCE OF 177.32' TO AN EAST CORNER OF SAID LOT 7; THENCE S45°22'08"W, ON A SOUTHEAST LINE OF SAID LOT 7, SAID LINE BEING A NORTHWEST LINE OF SAID RIGHT-OF-WAY, A DISTANCE OF 35.29' TO THE SOUTHEAST CORNER OF SAID LOT 7, SAID POINT BEING ON A NORTH RIGHT-OF-WAY LINE OF PINE LAKE ROAD, SAID POINT BEING 60.00' NORTH OF THE SOUTH LINE OF THE SOUTHWEST QUARTER OF SECTION 18, TOWNSHIP 9

NORTH, RANGE 7 EAST; THENCE N89°31'12"W, ON THE SOUTH LINE OF SAID LOT 7, AND ON THE SOUTH LINE OF LOTS 6 AND 5, BLOCK 1, SOUTHPOINTE PAVILIONS 1ST ADDITION, SAID LINE BEING A NORTH LINE OF SAID RIGHT-OF-WAY. SAID LINE ALSO BEING 60.00' NORTH OF AND PARALLEL WITH THE SOUTH LINE OF SAID SOUTHWEST QUARTER, A DISTANCE OF 620.58' TO THE SOUTHWEST CORNER OF SAID LOT 5; THENCE N44°31'12"W, ON A SOUTHWEST LINE OF SAID LOT 5, SAID LINE BEING A NORTHEAST LINE OF SAID RIGHT-OF-WAY, A DISTANCE OF 35.36' TO A SOUTH CORNER OF SAID LOT 5; THENCE N00°28'48"E, ON A WEST LINE OF SAID LOT 5, SAID LINE BEING A EAST LINE OF SAID RIGHT-OF-WAY, A DISTANCE OF 25.00' TO A SOUTH CORNER OF SAID LOT 5; THENCE N89°31'12"W, ON A SOUTH LINE OF SAID LOT 5, AND ON A SOUTH LINE OF LOT 2, BLOCK 1, SOUTHPOINTE PAVILIONS 5TH ADDITION, SAID LINE BEING A NORTH LINE OF SAID RIGHT-OF-WAY, A DISTANCE OF 80.00' TO A SOUTH CORNER OF SAID LOT 2; THENCE S00°28'48"W, ON A EAST LINE OF SAID LOT 2, SAID LINE BEING A WEST LINE OF SAID RIGHT-OF-WAY, A DISTANCE OF 25.30' TO AN EAST CORNER OF SAID LOT 2; THENCE S44°27'57"W, ON A SOUTHEAST LINE OF SAID LOT 2, SAID LINE BEING A NORTHWEST LINE OF SAID RIGHT-OF-WAY, A DISTANCE OF 35.98' TO THE SOUTHWEST CORNER OF SAID LOT 2, SAID POINT BEING A POINT OF CURVATURE FOR A NON-TANGENT CURVE IN A COUNTER CLOCKWISE DIRECTION HAVING A CENTRAL ANGLE OF 26°25'55", A RADIUS OF 1,060.00', AN ARC LENGTH OF 489.00' ON A SOUTH LINE OF SAID LOT 2, AND ON A SOUTHEAST LINE OF OUTLOT "A", SOUTHPOINTE PAVILIONS 6TH ADDITION, SAID LINE BEING A NORTH LINE OF SAID RIGHT-OF-WAY, A CHORD LENGTH OF 484.68', A TANGENT LENGTH OF 248.93', AND A CHORD BEARING OF S74°33'36"W TO A SOUTH CORNER OF SAID OUTLOT "A"; THENCE S61°21'05"W, ON A SOUTHEAST LINE OF SAID OUTLOT "A", SAID LINE BEING NORTHWEST LINE OF SAID RIGHT-OF-WAY, A DISTANCE OF 232.94' TO A SOUTH CORNER OF SAID OUTLOT "A"; THENCE N72°41'46"W, ON A SOUTH LINE OF SAID OUTLOT "A", SAID LINE BEING NORTH LINE OF SAID RIGHT-OF-WAY, A DISTANCE OF 34.76' TO A SOUTHWEST CORNER OF SAID OUTLOT "A", SAID POINT BEING ON A EAST RIGHT-OF-WAY LINE OF SOUTH 29TH STREET; THENCE N26°44'36"W, ON A WEST LINE OF SAID OUTLOT "A", SAID LINE BEING A EAST LINE OF SAID RIGHT-OF-WAY, A DISTANCE OF 191.05' TO A WEST CORNER OF SAID OUTLOT "A"; THENCE N13°04'51"E, ON A WEST LINE OF SAID OUTLOT "A", SAID LINE BEING A EAST LINE OF SAID RIGHT-OF-WAY, A DISTANCE OF 23.04' TO A SOUTH CORNER OF SAID OUTLOT "A"; THENCE S52°54'19"W, ON A SOUTHEAST LINE OF SAID OUTLOT "A", SAID LINE BEING A NORTHWEST LINE OF SAID RIGHT-OF-WAY, A DISTANCE OF 20.55' TO A SOUTH CORNER OF SAID OUTLOT "A", SAID POINT BEING A POINT OF CURVATURE FOR A CURVE IN A CLOCKWISE DIRECTION HAVING A CENTRAL ANGLE OF 21°11'30", A RADIUS OF 168.00', AN ARC LENGTH OF 62.14' ON A SOUTHEAST LINE OF SAID OUTLOT "A", SAID LINE BEING A NORTHWEST LINE OF SAID RIGHT-OF-WAY, A CHORD LENGTH OF 61.78', A TANGENT LENGTH OF 31.43', AND A CHORD BEARING OF S63°30'04"W, TO A SOUTH CORNER OF SAID OUTLOT "A"; THENCE S74°05'49"W, ON A SOUTH LINE OF SAID OUTLOT "A", SAID LINE BEING A NORTH LINE OF SAID RIGHT-OF-WAY, A DISTANCE OF 27.99' TO A NORTH CORNER OF LOT 1, SOUTHPOINTE PAVILIONS 6TH ADDITION; THENCE S66°19'24"E, ON A NORTH LINE OF SAID LOT 1, SAID LINE BEING A SOUTH LINE OF SAID RIGHT-OF-WAY, A DISTANCE OF 23.12' TO AN EAST CORNER OF SAID LOT 1; THENCE S26°44'36"E, ON A EAST LINE OF SAID

LOT 1, SAID LINE BEING A WEST LINE OF SAID RIGHT-OF-WAY, A DISTANCE OF 195.42' TO AN EAST CORNER OF SAID LOT 1; THENCE S17°18'14"W, ON A EAST LINE OF SAID LOT 1, SAID LINE BEING A WEST LINE OF SAID RIGHT-OF-WAY, A DISTANCE OF 35.94' TO THE SOUTHEAST CORNER OF SAID LOT 1, SAID POINT BEING ON A NORTHWEST RIGHT-OF-WAY LINE OF PINE LAKE ROAD; THENCE S61°21'05"W, ON A SOUTHEAST LINE OF SAID LOT 1, SAID LINE BEING A NORTHWEST LINE OF SAID RIGHT-OF-WAY, A DISTANCE OF 139.25' TO A SOUTH CORNER OF SAID LOT 1, SAID POINT BEING A POINT OF CURVATURE FOR A NON-TANGENT CURVE IN A CLOCKWISE DIRECTION HAVING A CENTRAL ANGLE OF 04°03'17", A RADIUS OF 940.00', AN ARC LENGTH OF 66.52' ON A SOUTHEAST LINE OF SAID LOT 1, SAID LINE BEING A NORTHWEST LINE OF SAID RIGHT-OF-WAY, A CHORD LENGTH OF 66.51', A TANGENT LENGTH OF 33.28', AND A CHORD BEARING OF S63°20'12"W TO A SOUTH CORNER OF SAID LOT 1; THENCE N68°08'24"W, SOUTH LINE OF SAID LOT 1, SAID LINE BEING A NORTH LINE OF SAID RIGHT-OF-WAY, A DISTANCE OF 34.90' TO A SOUTH CORNER OF SAID LOT 1; THENCE N22°24'22"W, ON A WEST LINE OF SAID LOT 1, SAID LINE BEING A EAST LINE OF SAID RIGHT-OF-WAY, A DISTANCE OF 26.62' TO A SOUTH CORNER OF SAID LOT 1; THENCE S67°35'38"W, ON A SOUTH LINE OF SAID LOT 1, AND ON A SOUTH LINE OF OUTLOT "A", SOUTHPOINTE PAVILIONS 6TH ADDITION, SAID LINE BEING A NORTH LINE OF SAID RIGHT-OF-WAY, A DISTANCE OF 30.00' TO THE SOUTHWEST CORNER OF SAID OUTLOT "A"; THENCE N22°24'22"W, ON A WEST LINE OF SAID OUTLOT "A", A DISTANCE OF 125.82' TO AN WEST CORNER OF OUTLOT "A", SAID POINT BEING POINT TO A POINT OF CURVATURE FOR A NON-TANGENT CURVE IN A CLOCKWISE DIRECTION HAVING A CENTRAL ANGLE OF 08°46'06", A RADIUS OF 598.59', AN ARC LENGTH OF 91.61' ON A WEST LINE OF SAID OUTLOT "A", A CHORD LENGTH OF 91.52', A TANGENT LENGTH OF 45.89', AND A CHORD BEARING OF N18°04'54"W TO A SOUTHEAST CORNER OF OUTLOT "C", SOUTHPOINTE PAVILIONS 3RD ADDITION; THENCE S67°32'56"W, ON A SOUTH LINE OF SAID OUTLOT "C", A DISTANCE OF 152.46' TO A SOUTH CORNER OF SAID OUTLOT "C"; THENCE N89°59'05"W, ON A SOUTH LINE OF SAID OUTLOT "C", A DISTANCE OF 93.77' TO A SOUTH CORNER OF SAID OUTLOT "C"; THENCE S00°01'06"W, ON A EAST LINE OF SAID OUTLOT "C", A DISTANCE OF 30.43' TO A SOUTH CORNER OF SAID OUTLOT "C"; THENCE N89°59'05"W, ON A SOUTH LINE OF SAID OUTLOT "C", A DISTANCE OF 148.75' TO A SOUTH CORNER OF SAID OUTLOT "C", SAID POINT BEING A POINT OF CURVATURE FOR A CURVE IN A COUNTER CLOCKWISE DIRECTION HAVING A CENTRAL ANGLE OF 90°06'00", A RADIUS OF 18.00', AN ARC LENGTH OF 28.31' ON A SOUTHEAST LINE OF SAID OUTLOT "C", A CHORD LENGTH OF 25.48', A TANGENT LENGTH OF 18.03', AND A CHORD BEARING OF S44°57'55"W, TO AN EAST CORNER OF SAID OUTLOT "C"; THENCE S00°05'05"E, ON A EAST LINE OF SAID OUTLOT "C", A DISTANCE OF 17.66' TO A SOUTH CORNER OF SAID OUTLOT "C"; THENCE S89°58'22"W, ON A SOUTH LINE OF SAID OUTLOT "C", A DISTANCE OF 43.16' TO THE SOUTHWEST CORNER OF SAID OUTLOT "C", SAID POINT BEING ON A EAST RIGHT-OF-WAY LINE OF SOUTH 27TH STREET RIGHT-OF-WAY, SAID POINT BEING 60.00' EAST OF THE WEST LINE OF THE NORTHWEST QUARTER OF SECTION 19, TOWNSHIP 9 NORTH, RANGE 7 EAST OF THE 6TH P.M.; THENCE N00°01'38"W, ON THE WEST LINE OF SAID OUTLOT "C", SAID LINE BEING A EAST LINE OF SAID RIGHT-OF-WAY, SAID LINE BEING 60.00' EAST OF AND PARALLEL WITH THE WEST LINE OF SAID NORTHWEST QUARTER, A DISTANCE OF 215.56' TO THE NORTHWEST CORNER OF SAID OUTLOT "C";

THENCE S89°58'49"E, ON A NORTH LINE OF SAID OUTLOT "C", A DISTANCE OF 202.29' TO A NORTH CORNER OF SAID OUTLOT "C", SAID POINT BEING A POINT OF CURVATURE FOR A NON-TANGENT CURVE IN A COUNTER CLOCKWISE DIRECTION HAVING A CENTRAL ANGLE OF 21°07'02", A RADIUS OF 229.00', AN ARC LENGTH OF 84.40' ON A EAST LINE OF SAID OUTLOT "C", A CHORD LENGTH OF 83.93', A TANGENT LENGTH OF 42.69', AND A CHORD BEARING OF S28°32'55"E TO A NORTH CORNER OF SAID OUTLOT "C", SAID POINT BEING A POINT OF CURVATURE FOR A NON-TANGENT CURVE IN A CLOCKWISE DIRECTION HAVING A CENTRAL ANGLE OF 06°27'31", A RADIUS OF 113.00', AN ARC LENGTH OF 12.74' ON A NORTH LINE OF SAID OUTLOT "C", A CHORD LENGTH OF 12.73', A TANGENT LENGTH OF 6.38', AND A CHORD BEARING OF N47°44'34"E TO A NORTH CORNER OF SAID OUTLOT "C"; THENCE N50°58'20"E, ON A NORTHWEST LINE OF SAID OUTLOT "C", A DISTANCE OF 88.74' TO NORTHEAST CORNER OF SAID OUTLOT "C", SAID POINT BEING ON A SOUTHWEST LINE OF OUTLOT "A", SOUTHPONTE PAVILIONS 6TH ADDITION, SAID POINT BEING A POINT OF CURVATURE FOR A NON-TANGENT CURVE IN A CLOCKWISE DIRECTION HAVING A CENTRAL ANGLE OF 41°09'01", A RADIUS OF 132.00', AN ARC LENGTH OF 94.80' ON A SOUTHWEST LINE OF SAID OUTLOT "A", A CHORD LENGTH OF 92.78', A TANGENT LENGTH OF 49.55', AND A CHORD BEARING OF N20°33'23"W TO A WEST CORNER OF SAID OUTLOT "A"; THENCE N00°01'07"E, ON A WEST LINE OF SAID OUTLOT "A", AND ON THE WEST LINE OF LOT 2, BLOCK 1, SOUTHPONTE PAVILIONS 5TH ADDITION, AND ON A WEST LINE OF OUTLOT "B", SOUTHPONTE PAVILIONS 3RD ADDITION, A DISTANCE OF 767.18' TO A WEST CORNER OF SAID OUTLOT "B", SAID POINT BEING A POINT OF CURVATURE FOR A CURVE IN A CLOCKWISE DIRECTION HAVING A CENTRAL ANGLE OF 89°59'58", A RADIUS OF 248.00', AN ARC LENGTH OF 389.56' ON A NORTHWEST LINE OF SAID OUTLOT "B", A CHORD LENGTH OF 350.72', A TANGENT LENGTH OF 248.00', AND A CHORD BEARING OF N45°01'06"E, TO A NORTH CORNER OF SAID OUTLOT "B"; THENCE S89°58'54"E, ON THE NORTH LINE OF SAID OUTLOT "B", AND ON THE NORTH LINE OF OUTLOT "A", SOUTHPONTE PAVILIONS 3RD ADDITION, A DISTANCE OF 920.17' TO A NORTHEAST CORNER OF SAID OUTLOT "A"; THENCE S58°51'07"E, ON A NORTHEAST LINE OF SAID OUTLOT "A", A DISTANCE OF 36.78' TO A NORTH CORNER OF SAID OUTLOT "A"; THENCE S75°44'41"E, ON A NORTH LINE OF SAID OUTLOT "A", A DISTANCE OF 87.73' TO A NORTH CORNER OF SAID OUTLOT "A"; THENCE S86°50'26"E, ON A NORTH LINE OF SAID OUTLOT "A", AND ON A NORTH LINE OF LOT 8, BLOCK 1, SOUTHPONTE PAVILIONS 1ST ADDITION, A DISTANCE OF 30.59' TO A NORTH CORNER OF SAID LOT 8; THENCE S89°57'00"E, ON A NORTH LINE OF SAID LOT 8, A DISTANCE OF 791.61' TO THE POINT OF BEGINNING, SAID TRACT CONTAINS A CALCULATED AREA 2,286,026.44 SQUARE FEET OR 52.48 ACRES, MORE OR LESS.

EXCEPT THE FOLLOWING

A TRACT OF LAND COMPOSED OF LOT 1, BLOCK 1, SOUTHPONTE PAVILIONS 5TH ADDITION, LOCATED IN THE SOUTHWEST QUARTER OF SECTION 18, TOWNSHIP 9 NORTH, RANGE 7 EAST OF THE 6TH P.M., CITY OF LINCOLN, LANCASTER COUNTY, NEBRASKA, AND MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHWEST CORNER OF LOT 1, BLOCK 1, SOUTHPOINTE PAVILIONS 5TH ADDITION, SAID POINT BEING A NORTHEAST CORNER OF LOT 2, BLOCK 1, SOUTHPOINTE PAVILIONS 5TH ADDITION, SAID POINT BEING THE TRUE POINT OF BEGINNING; THENCE EASTERLY ON THE NORTH LINE OF SAID LOT 1 ON AN ASSUMED BEARING OF S89°58'54"E, A DISTANCE OF 55.34' TO THE NORTHEAST CORNER OF SAID LOT 1; THENCE S00°01'06"W, ON A EAST LINE OF SAID LOT 1, A DISTANCE OF 27.00' TO AN EAST CORNER OF SAID LOT 1; THENCE S89°58'54"E, ON A NORTH LINE OF SAID LOT 1, A DISTANCE OF 4.33' TO AN EAST CORNER OF SAID LOT 1; THENCE S00°01'06"W, ON A EAST LINE OF SAID LOT 1, A DISTANCE OF 51.00' TO AN EAST CORNER OF SAID LOT 1; THENCE N89°58'54"W, ON A SOUTH LINE OF SAID LOT 1, A DISTANCE OF 11.00' TO AN EAST CORNER OF SAID LOT 1; THENCE S00°01'06"W, ON A EAST LINE OF SAID LOT 1, A DISTANCE OF 87.00' TO THE SOUTHEAST CORNER OF SAID LOT 1; THENCE N89°58'54"W, ON THE SOUTH LINE OF SAID LOT 1, A DISTANCE OF 62.00' TO THE SOUTHWEST CORNER OF SAID LOT 1, SAID POINT BEING A POINT OF CURVATURE FOR A NON-TANGENT CURVE IN A COUNTER CLOCKWISE DIRECTION HAVING A CENTRAL ANGLE OF 31°18'27", A RADIUS OF 91.50', AN ARC LENGTH OF 50.00' ON A WEST LINE OF SAID LOT 1, A CHORD LENGTH OF 49.38', A TANGENT LENGTH OF 25.64', AND A CHORD BEARING OF N15°40'19"E TO A WEST CORNER OF SAID LOT 1; THENCE N00°01'06"E, ON A WEST LINE OF SAID LOT 1, A DISTANCE OF 117.45' TO THE POINT OF BEGINNING, SAID TRACT CONTAINS A CALCULATED AREA 8,976.45 SQUARE FEET OR 0.21 ACRES, MORE OR LESS.

THE ENHANCED EMPLOYMENT AREA CONTAINS A TOTAL CALCULATED AREA OF 2,277,049.91 SQUARE FEET OR 52.27 ACRES, MORE OR LESS.

Thursday, January 14, 2016

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