

CITY OF GRETNA, NEBRASKA

ORDINANCE NO. 2173

AN ORDINANCE OF THE CITY OF GRETNA, NEBRASKA, TO ADOPT A GOOD LIFE DISTRICT ECONOMIC DEVELOPMENT PROGRAM; TO ADD CHAPTER 11 ECONOMIC DEVELOPMENT PROGRAMS TO THE GRETNA MUNICIPAL CODE; TO ADD ARTICLE 1 “GOOD LIFE DISTRICT ECONOMIC DEVELOPMENT PROGRAM” TO CHAPTER 11, ALONG WITH MUNICIPAL CODE SECTIONS 11-101 TO 11-112; TO AUTHORIZE ANY OTHER ACTIONS NECESSARY TO IMPLEMENT THE PROGRAM; AND TO PROVIDE AN EFFECTIVE HEREOF.

SECTION 1. Findings

THE CITY COUNCIL OF THE CITY OF GRETNA HEREBY FINDS THAT:

The Nebraska Legislature has authorized the Good Life District Economic Development Act (the “Act”) which allows the citizens of a city in which a Good Life District has been authorized to vote on whether a Good Life District Economic Development Program should be adopted by the city.

The Nebraska Department of Economic Development approved an application for the creation of a Good Life District within both the corporate limits and the zoning jurisdiction of the City of Gretna on February 1, 2024 (the “District”), as authorized by the Good Life Transformational Projects Act. This approval resulted in the reduction of the State of Nebraska’s sales tax assessed within the portion of the District located in the City from 5.5% to 2.75% beginning April 1, 2024, pursuant to Neb. Rev. Stat. §77-2701.03.

Section 77-4409 of the Act finds that “local sources of revenue must be established which are tailored to meet the needs of the local community and benefit the state, if the voters in the municipality determine that it is in the best interest of their community to do so.”

On November 5, 2024, the City Council called for a special election to be held January 14, 2025, (the “Election”) on whether a program should be created pursuant to the Act and funds duly appropriated to promote local economic development within the District.

At the Election, the voters authorized the establishment of a Good Life District Economic Development Program and empowered the City with the responsibility to develop and adopt a Good Life District Economic Development Program.

The City Council of the City of Gretna is therefore authorized by its voters to develop and implement a Good Life District Economic Development Program Ordinance.

In fulfilment of this obligation, the Gretna City Council hereby adopts this Ordinance (the “Program Ordinance”) to establish the terms and provisions of the City’s Good Life District Economic Development Program (the “Program”).

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF GRETNA AS FOLLOWS:

SECTION 2. A new Chapter 11 of the Gretna Municipal Code titled “Economic Development Programs” is hereby created, that Article 1 “Good Life District Economic Development Program” be created within Chapter 11, and that the following Sections 11-101 through 11-112 be codified in Chapter 11, Article 1 of the Gretna Municipal Code as the City’s Good Life District Economic Development Program Ordinance.

CHAPTER 11 – ECONOMIC DEVELOPMENT PROGRAMS

ARTICLE 1 – GOOD LIFE DISTRICT ECONOMIC DEVELOPMENT PROGRAM

SECTION 11-101: PURPOSE AND ACKNOWLEDGMENTS

The Mayor and City Council, having been so authorized by the voters of the City of Gretna, hereby establish a Good Life District Economic Development Program as authorized by the Good Life District Economic Development Act.

The purpose of this Article 1 of Chapter 11 is to effectuate and implement the voter authorized Program which will fulfil the purposes set forth in the Good Life District Economic Development Act (“Act”) within the boundaries of any portion of an approved Good Life District in the City of Gretna.

The Program shall leverage the authorities contained in the Act to promote and develop the general and economic welfare of the City of Gretna and the State of Nebraska by providing support for unique and transformational projects that will strengthen our community, grow our economy, and strengthen our retail, entertainment, and tourism industries.

The Program recognizes the ability to use transformational development to improve the economic well-being of our citizens and our community through job creation, infrastructure, and other improvements that attract and retain tourists and college graduates from around the state and from outside the state.

The Program will focus on transformational and unique projects that generate new economic activity, expand the tax base and generate additional state and local taxes, create new economic opportunities, housing and jobs for residents, and promote retail, entertainment, and dining attractions.

The Program shall remain in effect until February 1, 2054, or until terminated by the City as permitted by Section 77-4412(7) of the Act, whichever occurs first.

The City of Gretna, by passage of the Program Ordinance and establishment of the Program, recognizes the promises made by the Nebraska Legislature in LB1317, as codified in Neb. Rev. Stat. §77-4429, that the State of Nebraska has pledged that the State will not alter, impair, or limit the rights vested in the Act until such time as any authorized bond, together with applicable interest, are fully met and discharged and such contracts are fully performed in accordance with the Act, and the City acts in reliance on this assurance in so establishing the Program.

SECTION 11-102: BOUNDARIES

The initial boundaries of the Good Life District Program Area are described as follows:

THE REAL ESTATE WHICH IS WITHIN THE GOOD LIFE DISTRICT AND INCLUDED WITHIN THE CORPORATE LIMITS OF THE CITY OF GRETNA, NEBRASKA IS GENERALLY LOCATED IN SECTIONS 11, 12, 13 AND 14, TOWNSHIP 13 NORTH, RANGE

10 EAST OF THE SIXTH PRINCIPAL MERIDIAN, CITY OF GRETNA, SARPY COUNTY, NEBRASKA, AND IS MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AND BEGINNING AT THE INTERSECTION OF THE WEST RIGHT OF WAY LINE OF U.S. HIGHWAY 6 AND THE SOUTH RIGHT OF WAY LINE OF CAPEHART ROAD;

THENCE WESTERLY 200 FEET ALONG SAID SOUTH RIGHT OF WAY LINE OF CAPEHART ROAD TO THE CORPORATE LIMITS WITHIN TAXLOT 15, 11-13-10;

THENCE SOUTHERLY ALONG SAID CORPORATE LIMITS WITHIN TAXLOT 15, 11-13-10 TO THE NORTH RIGHT OF WAY LINE OF NORTH STAR DRIVE;

THENCE EASTERLY ALONG SAID NORTH RIGHT OF WAY LINE OF NORTH STAR DRIVE TO THE WEST RIGHT OF WAY LINE OF U.S. HIGHWAY 6;

THENCE SOUTHERLY ALONG SAID WEST RIGHT OF WAY LINE OF U.S. HIGHWAY 6 TO THE SOUTH RIGHT OF WAY LINE OF R & R ROAD;

THENCE WESTERLY ALONG SAID SOUTH RIGHT OF WAY LINE OF R & R ROAD TO THE WEST RIGHT OF WAY LINE OF 217TH STREET;

THENCE NORTHERLY ALONG SAID WEST RIGHT OF WAY LINE OF 217TH STREET TO THE SOUTH LINE OF R & R INDUSTRIAL PARK, A SUBDIVISION, AS SURVEYED, PLATTED AND RECORDED IN SARPY COUNTY, NEBRASKA;

THENCE WESTERLY ALONG SAID SOUTH LINE OF R & R INDUSTRIAL PARK TO THE WEST LINE OF THE SOUTHEAST QUARTER OF THE SOUTHEAST QUARTER OF SAID SECTION 11;

THENCE SOUTHERLY ALONG SAID WEST LINE OF THE SOUTHEAST QUARTER OF THE SOUTHEAST QUARTER OF SECTION 11 TO THE SOUTH RIGHT OF WAY LINE OF FAIRVIEW ROAD;

THENCE EASTERLY ALONG SAID SOUTH RIGHT OF WAY LINE OF FAIRVIEW ROAD TO THE WEST RIGHT OF WAY LINE OF U.S. HIGHWAY 6;

THENCE SOUTHERLY ALONG SAID WEST RIGHT OF WAY LINE OF U.S. HIGHWAY 6 TO THE SOUTH RIGHT OF WAY LINE OF INTERSTATE 80;

THENCE WESTERLY ALONG SAID SOUTH RIGHT OF WAY LINE OF INTERSTATE 80 TO THE WEST LINE OF FLYING J PLAZA, A SUBDIVISION, AS SURVEYED, PLATTED AND RECORDED IN SARPY COUNTY, NEBRASKA;

THENCE SOUTHERLY ALONG SAID WEST LINE OF FLYING J PLAZA TO THE NORTH LINE OF PLATTEVIEW ROAD;

THENCE EASTERLY ALONG SAID NORTH LINE OF PLATTEVIEW ROAD TO THE EAST RIGHT OF WAY LINE OF U.S. HIGHWAY 31;

THENCE NORTHERLY ALONG SAID EAST RIGHT OF WAY LINE OF U.S. HIGHWAY 31 TO THE SOUTH LINE OF LOT 1, COUNTRY PLACE, A SUBDIVISION, AS SURVEYED, PLATTED AND RECORDED IN SARPY COUNTY, NEBRASKA;

THENCE EASTERLY ALONG SAID SOUTH LINE OF LOT 1, COUNTRY PLACE TO THE EAST RIGHT OF WAY LINE OF 215TH STREET;

THENCE NORTHERLY ALONG SAID EAST RIGHT OF WAY LINE OF 215TH STREET TO THE NORTH LINE OF SAID COUNTRY PLACE SUBDIVISION;

THENCE WESTERLY ALONG SAID NORTH LINE OF COUNTRY PLACE SUBDIVISION TO THE EAST RIGHT OF WAY LINE OF U.S. HIGHWAY 31;

THENCE NORTHERLY ALONG SAID EAST RIGHT OF WAY LINE OF U.S. HIGHWAY 31 TO THE SOUTH RIGHT OF WAY LINE OF INTERSTATE 80;

THENCE EASTERLY ALONG SAID SOUTH RIGHT OF WAY LINE OF INTERSTATE 80 TO A LINE 910 FEET OFFSET AND PARALLEL TO THE WEST LINE OF SAID SECTION 13;

THENCE NORTHERLY ALONG SAID LINE 910 FEET OFFSET AND PARALLEL TO THE WEST LINE OF SECTION 13 TO THE NORTH RIGHT OF WAY LINE OF INTERSTATE 80;

THENCE NORTHEASTERLY ALONG SAID NORTH RIGHT OF WAY LINE OF INTERSTATE 80 TO THE QUARTER SECTION LINE OF SECTION 13;

THENCE NORTHERLY ALONG SAID QUARTER SECTION LINE OF SECTION 13 TO THE NORTH RIGHT OF WAY LINE OF NEBRASKA CROSSING DRIVE;

THENCE WESTERLY ALONG SAID NORTH RIGHT OF WAY LINE OF NEBRASKA CROSSING DRIVE TO THE EAST RIGHT OF WAY LINE OF U.S. HIGHWAY 6;

THENCE NORTHERLY ALONG SAID EAST RIGHT OF WAY LINE OF U.S. HIGHWAY 6 TO THE SOUTH LINE OF LOT 1, MONTEMARANO 2ND ADDITION, A SUBDIVISION, AS SURVEYED, PLATTED AND RECORDED IN SARPY COUNTY, NEBRASKA;

THENCE EAST ALONG SAID SOUTH LINE OF LOT 1, MONTEMARANO 2ND ADDITION TO THE EAST LINE OF LOT 1, MONTEMARANO 2ND ADDITION;

THENCE NORTHERLY ALONG SAID EAST LINE OF LOT 1, MONTEMARANO 2ND ADDITION TO THE NORTH RIGHT OF WAY LINE OF FAIRVIEW ROAD;

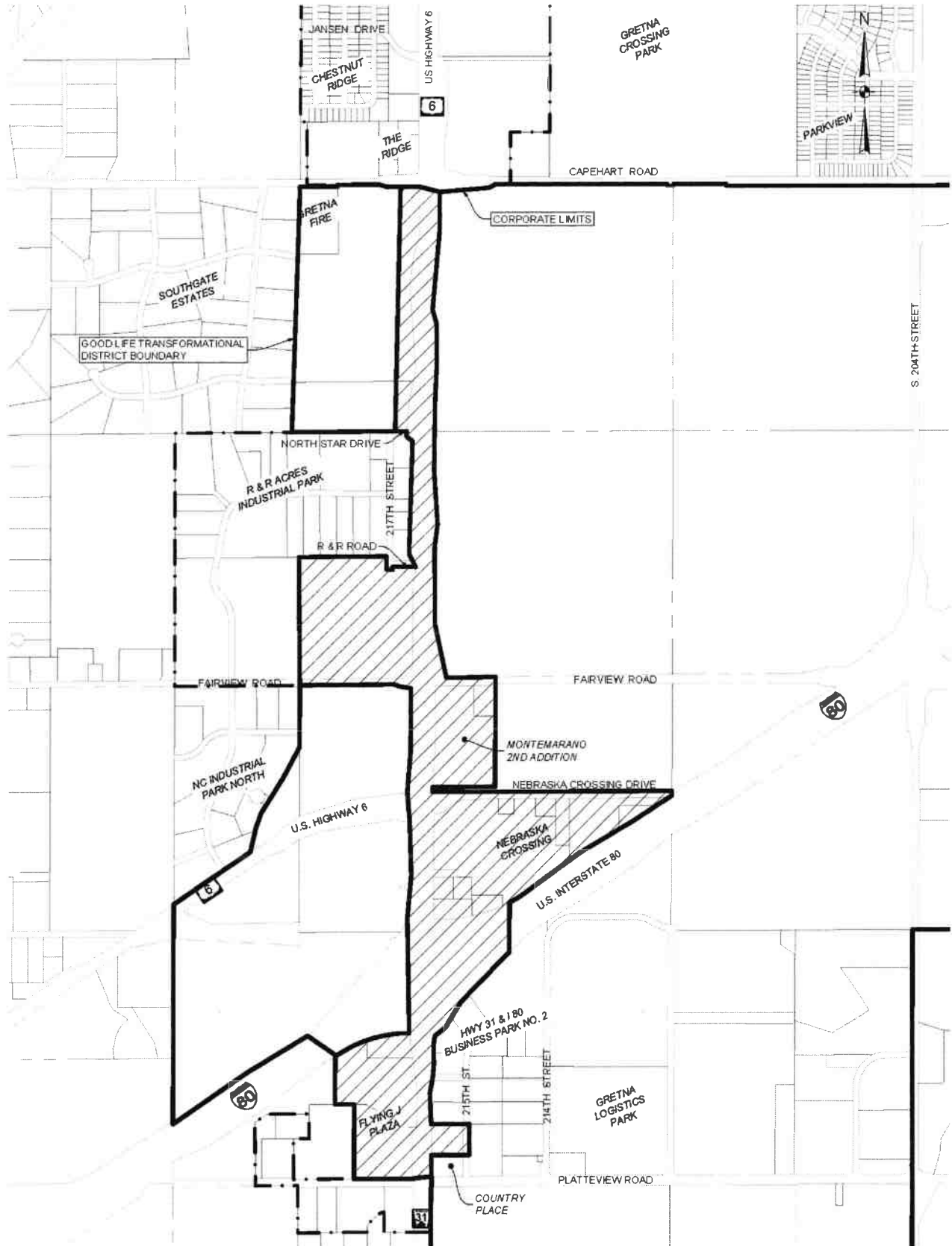
THENCE WESTERLY ALONG SAID NORTH RIGHT OF WAY LINE OF FAIRVIEW ROAD TO THE EAST RIGHT OF WAY LINE OF U.S. HIGHWAY 6;

THENCE NORTHERLY ALONG SAID EAST RIGHT OF WAY LINE OF U.S. HIGHWAY 6 TO THE INTERSECTION OF THE SOUTH RIGHT OF WAY LINE OF CAPEHART ROAD AND THE EAST RIGHT OF WAY LINE OF U.S. HIGHWAY 6;

THENCE WESTERLY ACROSS U.S. HIGHWAY 6 TO THE INTERSECTION OF THE SOUTH RIGHT OF WAY LINE OF CAPEHART ROAD AND THE WEST RIGHT OF WAY LINE OF U.S. HIGHWAY 6 AND TO THE POINT OF BEGINNING.

SAID PARCEL CONTAINS 214 ACRES, MORE OR LESS.

The initial boundaries of the Good Life District Program Area are shown and depicted as follows:



The boundaries of the Good Life District Program Area that are described and shown and depicted above, are coterminous with the portion of the District currently located within the City of Gretna. Such boundaries of the Good Life District Program Area shall be expanded to include (a) any area annexed by the City from time to time which is also included within the established Good Life District, and (b) any area within the City included in an expansion of the Good Life District boundaries approved by the State of Nebraska Department of Economic Development.

SECTION 11-103: DEFINITIONS

The following terms shall have the following meanings when used in Chapter 11, Article 1, Sections 11-101 through 11-112:

- *Act* shall have the same meaning as the *Good Life District Economic Development Act*.
- *Bond* has the same meaning as Neb. Rev. Stat. §10-134.
- *City* shall mean the City of Gretna.
- *District* shall have the same meaning as *Good Life District*.
- *Eligible Costs* shall mean: payment and reimbursement of (a) the costs of acquisition, planning, engineering, designing, financing, construction, improvement, rehabilitation, renewal, replacement, repair, landscaping, irrigation, and maintenance of privately and publicly owned real estate, buildings, improvements, fixtures, equipment, and other physical assets within the Good Life District and debt service on such real estate, buildings, improvements, fixtures, equipment, and other physical assets, (b) the costs of construction and acquisition of publicly owned infrastructure and publicly owned property rights within or related to the Good Life District, (c) the costs of development, acquisition, maintenance, and enhancement of technology assets to include hardware, software, and related intellectual property, if the initial exclusive use of such property is in or related to the Good Life District Program Area, (d) the costs of marketing, tenant improvement allowances, and tenant and customer acquisition and retention, and (e) City costs related to implementing, operating, and funding the Program.
- *Fund* shall have the same definition as *Good Life District Program Fund*.
- *GLD-EDAC* or *Good Life District Economic Development Advisory Committee* shall mean the advisory committee of the City established and governed by Section 11-108 of the City Municipal Code.
- *Good Life District* shall mean the Good Life District which includes areas within the City and the City's extraterritorial zoning jurisdiction, as approved pursuant to the Good Life Transformational Projects Act by the Nebraska Department of Economic Development and shall include any land added to the District pursuant to the Good Life Transformational Projects Act after the District's approval.
- *Good Life District Applicant* shall mean the person or entity who applied for the Good Life District as approved by the Department of Economic Development.
- *Good Life District Economic Development Act* shall mean the Act as in effect on the date the Program Ordinance was passed and approved.
- *Good Life District Economic Development Program* means the Good Life District Economic Development Program established pursuant to the Program Ordinance pursuant to the Act, and codified in Chapter 11, Article 1, of the City Municipal Code, to utilize funds derived from local sources of revenue for the purpose of paying eligible costs, and for paying the principal of and interest on bonds issued pursuant to the Act.
- *Good Life District Occupation Tax* means the occupation tax as described in Section 11-105 of the City Municipal Code.
- *Good Life District Program Area* means the area provided in Section 11-102 of the City Municipal Code, established pursuant to the Act for the Program, and expanded from time to time as provided in such Section 11-102.

- *Good Life District Program Fund* means the fund established and described in Section 11-107 of the City Municipal Code.
- *Good Life District Sales Tax* means the sales tax as described in Section 11-106 of the City Municipal Code and approved in the Program Ordinance.
- *Legislative Findings* shall incorporate the findings made in Neb. Rev. Stat. §77-4409 as in effect on the date of the Program Ordinance, and shall include the findings of the City Council contained in the Program Ordinance.
- *Local Sources of Revenue* means Good Life District Sales Tax, Good Life District Occupation Tax, and the other sources of revenue established for the Program (if any), revenue generated by and through the powers of the Act, and any revenue generated from grants, donations, or state and federal funds received by the City for the Program, subject to any restrictions of the grantor, donor, or state or federal law. Excepting that no property tax revenue generated within the District shall be considered a Local Source of Revenue eligible for appropriation into the Program.
- *Person* shall mean any natural person, individual, partnership, association, organization or corporation of any kind or character engaging in the business of operating a Retail Business in the Good Life District Program Area.
- *Program* shall have the same meaning as Good Life District Economic Development Program.
- *Program Applicant* shall mean any Qualifying Business, other than the City of Gretna, which applies for Program Funds.
- *Program Area* shall have the same meaning as Good Life District Program Area.
- *Program Ordinance* shall mean Ordinance No. 2173 of the City of Gretna, passed and approved by the Mayor and City Council on February 4, 2025.
- *Project(s)* shall mean any development project which includes Eligible Costs which are eligible for funding from the Program pursuant to the Act.
- *Qualifying Business* shall mean for purposes of making application for Program funds, any person, entity, corporation, nonprofit corporation, partnership, limited liability company, or sole proprietorship which owns or leases property or operates its business within the boundaries of the Program Area; any person or entity who, as part of their application, demonstrates a plan to own or lease property or operate its business within the Program Area; the person, corporation, or entity, who made an approved application within the Program Area; the City of Gretna; and any political subdivision, state agency, or other governmental entity which includes any portion of the Program Area within its territorial boundaries.
- *Retail Business* shall mean any activity engaged in by any Person or caused to be engaged in by such Person in the Good Life District Program Area in which products or services are sold, leased or rented for any purposes other than for resale, sublease or subrent.
- *Taxpayer* shall mean any Person engaged in the business of operating a Retail Business in the Good Life District Program Area who is required to pay the Good Life District Occupation Tax imposed pursuant to this Article.

SECTION 11-104: TAXATION AND REVENUE, GENERAL

A. All Local Sources of Revenue established for or received for the Program, shall be deposited into the Good Life District Economic Development Fund and may be appropriated and spent for Eligible Costs of the Good Life District Economic Development Program, and may be contracted or covenanted for use in accordance with the Act, in any amount and at any time at the discretion and direction of the City Council.

B. Pursuant to Neb. Rev. Stat. §77-4412(2)(b), the City intends to exercise the right to use all available Local Sources of Revenue available except that no property tax dollars shall be appropriated to the Program Fund. All Local Sources of Revenue shall be appropriated by the City solely for Program purposes until the termination of the Program as provided in this Article.

C. The Nebraska Budget Act shall not apply the or any Local Sources of Revenue dedicated to the Program.

D. The City of Gretna is authorized to establish all sources of revenue permitted by the Act within the Program Area, including, but not limited to, the Good Life District Occupation Tax and the Good Life District Sales Tax.

E. The City may issue bonds as permitted under the Act as it deems necessary from time to time. Such bonds may be issued in such principal amounts as the City Council determines are necessary to provide sufficient funds to carry out the Program or for any of the purposes of and powers granted pursuant to the Act, including the payment of eligible costs and all other costs or expenses of the City incident to and necessary or convenient to carry out the Program. Principal of and interest on such bonds shall be payable from the Local Sources of Revenue dedicated to the Program and/or deposited into the Fund.

F. Bonds issued or delivered under the Act shall be authorized by resolution of City Council and may be issued and secured under a resolution, trust indenture, or other security instrument in one or more series, and shall bear such date or dates, mature at such time or times prior to the expiration of the Program, bear interest at such rate or rates, be in such denomination or denominations, bear such title and designation, be in such form, either coupon or registered, carry such conversion or registration privileges, have such rank or priority, be executed in such manner, be payable in such medium of payment and at such place or places, and be subject to such terms of redemption, with or without premium, as such resolution, trust indenture, or other security instrument may provide and without limitation by any other law limiting amounts, maturities, interest rates, or redemption provisions. Any officer of the City authorized or designated to sign, countersign, execute, or attest any bond may utilize a facsimile signature in lieu of his or her manual signature. The bonds may be sold at public or private sale as provided by the City Council and at such price or prices as determined or directed by the City Council.

G. Bonds issued or delivered under the Act may be issued for such combination of eligible costs and redevelopment projects and other Program purposes and may be payable from Local Sources of Revenue or such other sources as permitted under the Act, as may be provided in the resolution, trust indenture, or other security instrument related to the bonds. The City may make any allocation or designation with respect to the application of proceeds of such bonds, and any allocation or designation of Local Sources of Revenue and other sources permitted under the Act to the repayment of such bonds, as determined in or pursuant to such resolution, trust indenture, other security instrument, or other measure of the City Council.

H. In the event any officer whose signatures appear on any bonds issued under the Act cease to be officers before the delivery of such obligations, such signatures shall nevertheless be valid and sufficient for all purposes to the same extent as if such officers had remained in office until such delivery.

I. The City reserves all rights incidental to the issuance of its bonds. Specifically, the City reserves all rights enumerated in Neb. Rev. Stat. §§77-4402 to 77-4429 as operative on the date of the Program Ordinance, including the right to issue refunding bonds or to issue additional bonds for Program purposes as part of the same series of bonds. All Bonds of the City issued pursuant the Act are declared to be issued

for an essential public and governmental purpose and, together with interest thereon and income therefrom, shall be exempt from all taxes as provided in Neb. Rev. Stat. §77-4428.

J. Any tax or revenue authorized or imposed as part of the Good Life District Program, including the Good Life District Occupation Tax and the Good Life District Sales Tax, shall be in addition to all other forms of tax and shall be separate and apart from any tax imposed pursuant to the Local Option Revenue Act. No Good Life District Occupation Tax or Good Life District Sales Tax shall be subject to deduction for any refunds made pursuant to Neb. Rev. Stat. §§77-4105, 77-4106, 77-5725 or 77-5726 and shall not be affected by or included in the tax incentives available under the Employment and Investment Growth Act, the Nebraska Advantage Act, the ImagiNE Nebraska Act, the Nebraska Advantage Transformational Tourism and Redevelopment Act, the Urban Redevelopment Act, or any other tax incentive act which affects the local option tax imposed by a city pursuant to the Local Option Revenue Act.

K. All Local Sources of Revenue shall remain in effect and shall not end or terminate until the Good Life District Economic Development Program terminates except that the City reserves the right to limit the duration of any imposed Good Life District Occupation Tax, Good Life District Sales Tax, and portion of any local option sales and use tax established pursuant to Neb. Rev. Stat. §77-27,142 as set forth in any authorizing ordinance.

L. The obligations of the City with respect to the Program, including any bonds issued or contracts of the City entered into under the Act, shall not be a general obligation of the city or a pledge of its credit or taxing power, nor in any event shall bonds or contracts be payable out of any funds or properties of the city, other than the Local Sources of Revenue appropriated by the City and dedicated to the Program pursuant to the Act and any other taxes pledged for payment of bonds pursuant to the Act.

M. Bonds issued under the act shall not constitute an indebtedness within the meaning of any constitutional or statutory debt limitation or restriction. In no event should members of the City Council or any other City employee or official involved in executing bonds issued under the Act, be liable personally on such bonds by reason of the issuance thereof.

N. The City reserves the exclusive right to all revenue obtained from the Program and shall be authorized to collect any available Local Source of Revenue through February 1, 2054, or until terminated by the City as permitted by Section 77-4412(7) of the Act, whichever occurs first.

SECTION 11-105: GOOD LIFE DISTRICT OCCUPATION TAX

A. From March 1, 2025, to and including June 30, 2025 (which is the calendar day immediately before the effective date of the Good Life District Sales Tax as provided in Section 11-106 of the City Municipal Code), there is hereby imposed a Good Life District Occupation Tax consisting of a retail business occupation tax upon each and every Person operating a Retail Business within the Good Life District Program Area for any period of time during a calendar month. The amount of such tax shall be two and three quarters percent (2 ³/₄%) of all transactions which the State of Nebraska is authorized to impose a tax as allowed by the Nebraska Local Option Revenue Act for each calendar month derived from the Retail Business subject to this tax. Such tax shall be imposed on transactions which the State of Nebraska is authorized to impose a tax as allowed by the Nebraska Local Option Revenue Act resulting from the sales of products or services within the limits of the Good Life District Program Area which are subject to the sales and use tax imposed by the State of Nebraska.

The Person engaged in operating a Retail Business may itemize the tax levied on a bill, receipt, or other invoice to the purchaser, but each Person engaged in operating such Retail Business shall remain liable for the tax imposed by this Section 11-105.

Each and every Person engaged in the operation of a Retail Business within the Good Life District Program Area for the calendar month beginning March, 2025, and for each and every month thereafter to and including June, 2025, shall prepare and file, on or before the 25th day of the following month thereafter on a form prescribed and furnished by the City Administrator, a return for such month, and at the same time pay to the City the tax herein imposed for the City to deposit in the Good Life District Program Fund. The return shall be verified and sworn to by the officer in charge of the Retail Business. The return shall be considered filed on time if mailed in an envelope properly addressed to the City Administrator, postage prepaid and postmarked before midnight of the 25th of the applicable month.

The levy of the tax under this Section 11-105 is in addition to all other fees, taxes, excises and licenses levied and imposed under any contract or any other ordinances of the City, in addition to any fee, tax, excise or license imposed by the State. Payment of the tax imposed by this Section 11-105 shall not relieve the Person paying the same from payment of any other tax now or hereafter imposed by contract or ordinance or by this Article, including those imposed for any business or occupation he or she may carry on, unless so provided therein. The Good Life District Occupation Tax imposed by this Section 11-105 shall be cumulative except where otherwise specifically provided.

B. All revenue derived from the Good Life District Occupation Tax shall be deposited into the Program Fund established in this Article as part of the Good Life District Program Ordinance and shall be used for the purposes allowed by the Fund.

C. With respect to any failure to file a return or delinquency:

1. If any Person neglects or refuses to file a return or make payment of the taxes as required by this Section 11-105, the City Administrator shall make an estimate, based upon such information as may be reasonably available, of the amount of taxes due for the period or periods for which the Taxpayer is delinquent, and upon the basis of such estimated amount, compute and assess in addition thereto a penalty equal to ten percent (10.00%) thereof, together with interest on such delinquent taxes at the rate of fourteen percent (14.00%) per annum from the date when due.

2. The City Administrator shall give the delinquent Taxpayer written notice of such estimated taxes, penalty, and interest, which notice must be served personally or by certified mail.

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

4. Such petition shall be in writing, and the facts and figures submitted shall be submitted in writing and shall be given under oath of the Taxpayer.

5. The City Administrator may then modify such assessment in accordance with the facts which he or she deems correct. Such adjusted assessment shall be made in writing, and notice thereof shall be mailed to the Taxpayer within ten (10) days, and all such decisions shall become final upon the expiration of thirty (30) days from the date of service, unless proceedings are commenced within that time for appeal in the District Court of Sarpy County, Nebraska.

D. The administration of the provisions of this Section 11-105 are hereby vested in the City Administrator, or designee of the City Administrator, who shall prescribe forms in conformity with this

Section 11-105 for the making of returns, for the ascertainment, assessment and collection of the tax imposed hereunder, and for the proper administration and enforcement hereof.

E. All notices required to be given to the Taxpayer under the provisions of this Section 11-105 shall be in writing. Notices shall be mailed by registered or certified mail, postage prepaid, return receipt requested, to the Taxpayer at his or her last known address.

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

1. Records of the transactions which the State of Nebraska is authorized to impose a tax as allowed by the Nebraska Local Option Revenue Act by which this tax is measured shall be kept separate and apart from the records of other sales or receipts in order to facilitate the examination of books and records as necessary for the collection of this tax.

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

3. The City Administrator, in his or her discretion, may make, permit or cause to be made the examination, inspection or audit of books, invoices, accounts or other records so kept or maintained by such Person outside of the State at the place where the same are kept or maintained or at any place outside the State where the same may be made available, provided such Person shall have entered into a binding agreement with the City to reimburse it for all costs and expenses incurred by it in order to have such examination, inspection or audit made in such place.

G. For the purpose of ascertaining the correctness of a return, or for the purpose of determining the amount of tax due from any Person, the City Administrator or his or her duly authorized persons, may conduct investigations concerning any matters covered by this Section 11-105, and may examine any relevant books, papers, records or memoranda of any such Person.

H. Recovery of unpaid Good Life District Occupation Tax by the City:

1. The City Administrator may also treat any such taxes, penalties or interest due and unpaid as a debt due the City.

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

3. The return of the Taxpayer or the assessment made by the City Administrator, as herein provided, shall be prima facie proof of the amount due.

4. The City may commence an action for the recovery of taxes due under this Section and this remedy shall be in addition to all other existing remedies, or remedies provided in this Section.

I. If the Mayor or the Mayor's designee, after holding a hearing, shall find that any Person has willfully evaded payment or collection and remittance of the tax imposed by this Section, such official may suspend or revoke any City license, permit, certificate or other approval held by such tax evader. Such Person shall have an opportunity to be heard at such hearing to be held not less than seven (7) days after notice is given of the time and place of the hearing to be held, addressed to the last known place of business of such Person. Pending the notice, hearing and finding, any license, permit, certificate or other approval issued by the City to the Person may be temporarily suspended. No suspension or revocation hereunder shall release or discharge the Person from civil liability for the payment or collection and remittance of the tax and any penalty or interest due, nor from prosecution for such offense.

SECTION 11-106: GOOD LIFE DISTRICT SALES TAX

A. There is hereby imposed and levied within the Good Life District Program Area the Good Life District Sales Tax, which shall constitute a two and three quarters percent (2 $\frac{3}{4}$ %) sales and use tax upon the same transactions within the Program Area on which the State of Nebraska is authorized to impose a tax pursuant to the provisions of the Nebraska Revenue Act of 1967, as amended from time to time.

B. The sales and use tax hereby levied shall take effect on July 1, 2025, and shall apply to all taxable transactions on and after that date within the Good Life District Program Area, as Good Life District Program Area may from time to time thereafter be constituted.

C. The administration of the additional sales and use tax imposed by this Section 11-106, the making of returns for the ascertainment and assessment, the provisions for tax claims and remedies, the laws governing consummation of sale, penalties and collections, and for the disposition and distribution of the taxes so imposed and collected shall be as provided by the applicable provisions of the Nebraska Revenue Act and the Good Life District Economic Development Act, as such acts are amended from time to time.

D. All revenue derived by the City from the Good Life District Sales Tax shall be deposited into the Program Fund established in this Article as part of the Good Life District Program Ordinance and shall be used for the purposes allowed by the Fund.

SECTION 11-107: GOOD LIFE DISTRICT PROGRAM FUND

A. All revenue generated by any Local Source of Revenue which is appropriated or collected for the Program, and any earnings from the investment of such funds, shall be deposited into the Good Life District Program Fund which shall be a restricted fund.

B. The City is authorized to establish subaccounts in the Good Life District Program Fund as determined appropriate. The Good Life District Program Fund and any subaccount thereof may be held by the City or deposited with a bank or trust company, and invested in government securities as the City may determine in accordance with law or as any subsequent ordinance of the City may determine.

C. Any funds in the Fund may only be appropriated and spent for eligible costs of the Program in any amount and at any time at the discretion and direction of City Council, subject to any restrictions which may be established in connection with the authorization and issuance of bonds or pursuant to other contractual obligations as permitted by the Act.

D. All amounts deposited in the Fund which are not currently required or committed for purposes of the Program shall be held or invested as provided for in Neb. Rev. Stat. §77-2341.

E. The City may pledge, grant, loan, or otherwise utilize any Local Sources of Revenue deposited into the Fund for the payment of any bond indebtedness incurred by the City for purposes of the Program. The City may disburse amounts in the Fund, once appropriated or collected, only for Program purposes as set forth in Chapter 11, Article 1 of the City Municipal Code including the payment or reimbursement of Eligible Costs made pursuant to any supplemental terms and conditions contained in a duly awarded contract. Disbursements may be made to a Qualifying Business only upon receipt of evidence that such distribution is for the direct payment or reimbursement of an Eligible Cost for work which has been completed or an expense which has been incurred as provided in an approved Application.

F. The City of Gretna shall charge a quarterly administrative fee to the Good Life District Program Fund equivalent to three percent (3%) of the Local Sources of Revenue deposited with the Fund in the quarter preceding any disbursement. Each quarterly fee shall be charged by the City to the Program Fund within thirty (30) days of the close of each fiscal quarter, and shall be paid prior to payment of any other Eligible Costs or debt service on bonds which may be payable from the Fund. This quarterly fee shall be used to cover the City's internal administrative expenses related to the administration of this Program including the cost of publication of any requests for proposals, meeting notices, or public hearings, and the cost of routine financial management of the Program Fund by employed City personnel. This administrative fee will not cover, and the City shall impose additional administrative charges against the Fund, for the cost of required independent audits, infrastructure expenses, legal expenses, and outside professional services determined appropriate by the City, and any other necessary contracted professional services or bond related expenses.

G. Any proceeds from the issuance and sale of bonds pursuant to the Act which provide funds to carry out the Program shall be deposited into the Fund or with a bond trustee pursuant to any resolution, trust indenture, or other security instrument entered into in connection with the issuance of such bonds or as otherwise provided in Neb. Rev. Stat. §77-4423.

H. When the Program terminates by expiration of time, or in the event the Program is repealed by Council, the balance of money remaining in the Fund which are not otherwise pledged for the payment of bonds or otherwise committed by contract under the Program, shall be deposited into the general fund of the City. Any funds received by the City by reason of the Program, after the termination of the Program, shall be transferred from the Fund to the general fund as such funds are received.

I. Notwithstanding anything to the contrary in the Act, any bonds, contracts, or other obligations which remain outstanding or unpaid upon expiration of the Program on February 1, 2054, shall be deemed canceled and extinguished after all remaining amounts held in the Fund have been depleted to pay such bonds, contracts, or other obligations, and the City shall have no continued liability, express or implied, with respect to such bonds, contracts, or other obligations.

J. The Fund shall remain open after termination of the Program until such time as all bonds, contracts, and other obligations payable from such Fund are no longer outstanding or are extinguished as provided in Neb. Rev. Stat. §77-4418, and such funds related to them fully accounted for, with no further City action required, and after the completion of a final audit pursuant to Neb. Rev. Stat. §77-4416.

K. The Fund shall be audited, annually, as required in Neb. Rev. Stat. §77-4416. Such audit shall be conducted by a qualified independent accounting firm who does not have any current or prior contractual business relationship with any Qualifying Business receiving funds or assistance under the Program. The costs of said audit shall be paid from the Fund. The results of such audit shall be filed with the City Clerk and made available for public review.

SECTION 11-108: GOOD LIFE DISTRICT ECONOMIC DEVELOPMENT ADVISORY COMMITTEE

A. There is hereby created a Good Life District Economic Development Advisory Committee of the City, referred to in this Chapter as the GLD-EDAC, to consist of (a) at least three (3) and no more than six (6) voting members, and (b) the Mayor as an ex-officio non-voting member and no more than three (3) additional ex-officio non-voting members. Members of the GLD-EDAC will be appointed by the Mayor with the consent of the City Council.

B. Members shall serve for a period of three years from and after the date of their appointment and shall be subject to removal from the GLD-EDAC at any time by vote of the City Council. Members shall be residents of the State of Nebraska and shall not be a member of the City Council. All members of the GLD-EDAC shall serve as such without compensation.

C. At the first meeting in each calendar year or within a reasonable time thereafter, members of the GLD-EDAC shall meet and elect one of their own voting members as chairperson. The GLD-EDAC shall adopt all necessary rules providing for regular and special meetings and for the conduct of its business. All proceedings shall have minutes taken and the minutes shall be submitted to the City Clerk and copies given to the Mayor and City Council. The GLD-EDAC shall comply with all requirements of the Nebraska Open Meetings Act, including but not limited to requirements of advance published notice of meetings, meetings open to the public, advanced available agendas, roll call votes, closed sessions, and minutes of meetings. A majority of the voting members of the GLD-EDAC shall constitute a quorum.

D. The GLD-EDAC shall consider all matters concerning the City's Good Life District Economic Development Program which are referred to it by the Mayor, City Council or the City Administrator. The GLD-EDAC shall review the matters referred to it and make such studies based on the referred matters as it may deem necessary and appropriate and shall tender recommendations to the originator of the referral.

E. The City previously established its Economic Development Advisory Committee pursuant to Resolution No. 5-24(4), adopted by the City Council on May 21, 2024. The members of the Economic Development Advisory Committee shall be the initial members of the GLD-EDAC, with such members' terms on the GLD-EDAC beginning as of the date of the Program Ordinance. The City hereby repeals Resolution No. 5-24(4) and terminates the Economic Development Advisory Committee, with such repeal and termination being effective upon the effective date of the Program Ordinance.

SECTION 11-109: APPLICATION FOR FUNDING FROM THE PROGRAM FUND

A. Generally, applications for assistance from the Good Life District Economic Development Program by a Program Applicant may occur by:

1. Qualified response to any City issued Request for Proposals seeking development proposals within the District, or
2. Direct application for payment of Eligible Costs of a Project from the Program made by a Qualifying Business.

B. Direct applications for funding from the Program Fund shall be made by Program Applicants as follows:

1. A direct application shall be made by a Program Applicant on a form developed by the City of Gretna and in accordance with guidelines for such applications published by the City from time to time.

2. Each submitted application shall be accompanied by a non-refundable application fee. These fees shall be codified in the City’s adopted Fee Schedule. Fees shall be based on the amount of Program Funds requested. Should a Program Applicant amend their request after making the initial application fee, they shall remit any increased fee due and owing prior to their application being placed on the Council agenda. No refunds shall be made for reduced requests.

Amount of Program Funds Requested	Application Fee
Under \$500,000	\$2500
\$500,000 to \$1,500,000	\$5000
\$1,500,000 to \$3,000,000	\$7500
\$3,000,000 to \$5,000,000	\$10,000
\$5,000,000 to \$10,000,000	\$20,000
Over \$10,000,000	\$50,000

3. The City Administrator, or their designee, shall be tasked with developing and implementing the necessary documentation and schedule for initial application review. This process, and any required forms, is made available and public on the City’s website from time to time.

4. Application materials shall be held in confidence by the City as permitted by Neb. Rev. Stat. §77-4412(d) and shall not be considered public records until such time as a final application packet is prepared for Council consideration by the City Administrator. Once a Program Applicant has authorized submission of their reviewed application to City Council, the contents of the application packet presented to Council shall no longer be held in confidence. In the event a Program Applicant chooses to withdraw their application prior to submission to City Council, all application materials provided by the applicant will be disregarded and will remain confidential and shall not be a public record. Application materials provided by a Program Applicant during preliminary review, but not forwarded to Council by the City Administrator, shall remain confidential and shall not be a public record.

5. The Application process will proceed as provided in application guidelines developed under the direction of the City Administrator and published by the City from time to time on the City’s website.

C. The Program Applicant shall prepare its application in accordance with the forms and guidance provided and published by the City on its website from time to time. In the event a Program Applicant is unable to provide all of the materials indicated by the guidance published by the City, the City Administrator may reject the application without submission to GLD-EDAC as an incomplete application.

D. Notwithstanding the foregoing, if the Good Life District Applicant applies for payment of Eligible Costs of a Project from the Program, the Good Life District Applicant shall not be required to submit any additional information about the business structure, business entity, or any other similar historical business information of the entity which is the Good Life District Applicant than what was included in the original application to the Nebraska Department of Economic Development for establishing the Good Life District.

E. For each Project approved by the City Council, the City shall enter into a development agreement with the Program Applicant with such contents and terms determined appropriate and approved by City Council.

F. The City Administrator may present proposals for the City’s use of the Program Fund, and City Council may grant approval of any presented proposal so long as the use of funds is for Eligible Costs.

G. City Council reserves the right to limit, on a per-application basis, the amounts or types of Eligible Costs approved for any Project as are determined to be in the best interest of the City and the Program, including per-project maximums or maximum portions of project expenses eligible for funding from the Program.

SECTION 11-110: COMPLIANCE, MODIFICATIONS, AND PROGRAM RESTRICTIONS

A. No Project shall be eligible if the proposed funding from the Program includes uses prohibited by the Good Life Transformational Projects Act, the Act, or other provisions of Nebraska law.

B. Pursuant to Neb. Rev. Stat. §77-4405(7)(b), Chapter 11, Article 1 of the City Municipal Code shall serve as notice to the Nebraska Department of Economic Development and the Nebraska Department of Revenue that the City intends to fully preserve its right to pledge any or all local sources of revenue for the payment of bonds issued pursuant to the Good Life District Economic Development Act and that the City believes termination of the Good Life District or removal of any property from the boundaries of an approved Good Life District, without the City's consent, would not be in the best interest of the City, would be contrary to the goals and purposes of the approved application for the Good Life District, and would jeopardize the City's ability to honor the voter's directive that transformational growth be pursued as allowed by the Act.

C. Should the City identify any parcel or parcels of land which are appropriate for removal from the District, or should the City agree with any proposed termination of the District prior to February 1, 2054, the City may pass a resolution determining that said removal is in the best interest of the City by a three-fourths vote of the City Council.

As the City of Gretna and its citizens rely on the Local Sources of Revenue needed to fund the Program, any property owner, applicant, or other entity, other than the City of Gretna, wishing to modify the District as approved, including adding or removing real estate from the District, shall be responsible for all costs and expenses incurred by the City of Gretna including all administrative and legal expenses, the cost of removing or modifying any infrastructure funded in whole or in part by the Program, the cost of any necessary bond refinancing, and shall remain obligated to impose and collect the Local Sources of Revenue, including the Good Life District Occupation Tax, so long as the subject property would have been within the approved boundaries of the District but for the modification of the District as approved. Should any costs be so attributed, the City Council shall certify the amount due and owed each quarter and shall cause the same to be levied as an assessment against any real property and may pursue other legal actions as needed to enforce this section.

D. Demonstration to the State of Nebraska that the required new development costs have been met as required by Neb. Rev. Stat. §77-4406, as amended, will include demonstration made by evidence submitted by the Good Life District Applicant, by the City of Gretna, or by any other person who submits satisfactory evidence to the Department of Economic Development.

E. The City shall be authorized to pass any actions necessary to impose and enforce any Local Sources of Revenue as needed to develop and fund the Program Fund.

SECTION 11-111: AMENDMENT OR REPEAL OF THE PROGRAM ORDINANCE

The City reserves the right to amend the Program Ordinance and this Article 1 of Chapter 11 of the City Municipal Code at any time by a three-fourths vote of the members of the City Council.

The City Council may repeal the Program Ordinance in its entirety, subject only to the provisions of any outstanding bonds or existing contracts relating to such program and the rights of any third parties arising

from such bonds or contracts. Any effort to repeal the Program Ordinance must be approved by a three-fourths vote of the members of the City Council.

SECTION 11-112: RESERVATION OF GOVERNANCE RIGHTS AND EFFECT OF OTHER LAWS

The City retains the express authority to issue bonds, enter into contracts, or incur other obligations as allowed by the Act subject only to the approval of City Council.

As set forth in Neb. Rev. Stat. §77-4426, no consent of any department, division, commission, board, bureau, or instrumentality of the State is required and no other proceedings or happenings, or any other conditions or things than those actions required by Council shall be required. The validity of and security for any bonds, contract, or other obligations shall not be affected by the existence or nonexistence of any such consent or other proceedings, conditions, or things. No other proceedings except those required under this Program shall be required. No other laws shall apply to bonds, contracts, or other obligations issued or entered into pursuant to the Good Life District Economic Development Act.

Pursuant to Neb. Rev. Stat. §77-4427, In any suit, action, or proceeding involving the validity or enforceability of any bonds, contract, or agreement of a city pursuant to the Good Life District Economic Development Act, or the security therefore, brought after the lapse of thirty days after the authorization by the City Council for the issuance of such bonds or entry into such contract or agreement, any such bond, contract or agreement, and the security therefore and provisions therein, reciting in substance that it has been authorized by the city pursuant to the Good Life District Economic Development Act or to provide financing for a Good Life District Economic Development Program shall be conclusively deemed to have been authorized for such purpose and such bonds, contracts, or agreement, and security therefore and provisions therein, issued or delivered pursuant to such authorization shall be conclusively deemed to have been issued, entered into, provided, and carried out in accordance and compliance with the purposes and provisions of the Good Life District Economic Development Act, and deemed to be valid and binding obligations and agreements of the city for the duration of the term of such obligations and agreements as provided therein.

All State actions brought pursuant to the Program shall be brought in the District Court of Sarpy County, Nebraska. All Federal actions shall be brought in the District of Nebraska.

All Program Applicants which involve one or more persons, entities, or owners shall waive its right to bring any cause of action related to the Program or any Project or any contract for assistance from the Fund except for those causes of action filed jointly by all impacted persons, entities, or owners other than the City of Gretna. In the event an action is filed with the consent of all involved parties other than the City of Gretna, while said cause of action is pending no additional appropriation or distribution of Program Funds or any other public financing authorized by the Act, or as part of any project approval, shall be made until such time as said cause of action is resolved and all applicable appeal times have lapsed. Any appropriations or distributions which would have been made between the filing of said cause of action and the expiration of any opportunity to appeal shall be deemed waived by the Program Applicant for Funds.

The powers conferred to the City by the Good Life District Economic Development Act shall be in addition and supplemental to the powers conferred by any other law of Nebraska, including, without limitation, the Local Option Revenue Act, the Community Development Law, the Local Option Municipal Economic Development Act, and the Good Life Transformational Projects Act.

The Good Life District Economic Development Act and all grants of power, authority, rights, or discretion to a city under the act shall be liberally construed, and all incidental powers necessary to carry the act into

effect are hereby expressly granted to and conferred upon a city. Nothing in this Program or the Act shall be construed to limit the existing statutory authority of the City of Gretna.

SECTION 3. Effective Date

This Ordinance shall be in full force and take effect after its passage, approval, and publication as provided by law.

PASSED AND APPROVED this 4th day of February, 2025.



CITY OF GRETNA, NEBRASKA

Mayor Michael D. Evans

ATTEST:

City Clerk Tammy L. Tisdall, CMC