

## MEMORANDUM

TO: Finance, Expenditure, and Legal Subcommittee  
FROM: Eric Williams, Natural Resources Planner  
Date: February 5, 2025  
SUBJECT: Elkhorn River Improvement Project Area Assessment

In February 2011, the Board voted to reestablish the Operation and Maintenance Assessment on benefited properties in the Elkhorn River Improvement Project Area. The action is to collect the special assessments at the rate of \$ 20,000 (see attached) per year until the O&M Fund reached a balance of \$ 250,000. As of March, the fund balance was \$79,443.40.

Significant damage occurred during the flood in March 2019 and the District completed repair work in the IPA to protect public infrastructure and private property. Annual assessments are used to cover recurring small costs and are building the balance of the fund to be available if restoration and protection work is needed again in the future.

For Douglas County to collect these assessments, a Board resolution is required each year.

- **It is recommended that the Subcommittee recommend to the Board that a special assessment for the operation and maintenance of the Elkhorn River Bank Stabilization Improvement Project Area be levied against the benefited parcels in the total amount of \$20,000 for calendar year 2025 and that the attached Resolution be adopted.**

RESOLUTION

BOARD OF DIRECTORS  
PAPIO-MISSOURI RIVER NATURAL RESOURCES DISTRICT

Elkhorn River Bank Stabilization Improvement Project

Annual Operation and Maintenance Assessment

BE IT RESOLVED by the Board of Directors of the Papio-Missouri River Natural Resources District that each of the lots and parcels of ground in Douglas County, Nebraska, identified in the "2025 Assessment Schedule," attached hereto as Exhibit "A" and incorporated herein by reference, has been specially benefited by the District's program of operation and maintenance upon the construction and capital improvements involved with the District's Elkhorn River Bank Stabilization Improvement Project; that special benefits from such program of operation and maintenance are correctly set out in the respective amounts appearing opposite the designation of said lots and parcels of ground in said schedule; that such respective amounts appearing opposite said lots and parcels of ground in said schedule are hereby levied as special assessments against such lots and parcels of ground; and, that said assessments shall become due fifty (50) days after March 10, 2025, to-wit: shall become due on April 29, 2025, and may be paid within said time without interest, but if not paid by April 29, 2025, each such assessment shall draw interest at the rate of nine per cent (9%) per annum from and after date until delinquent; and, from and after date that each installment become delinquent, shall draw interest at the rate of fourteen per cent (14%) per annum until paid.

BE IF FURTHER RESOLVED that the Secretary of the District shall certify a copy of this levy resolution to the County Clerk and County Treasurer of Douglas County, Nebraska, for spreading the same on the tax records of such County, and such special assessments shall be collected by the County Treasurer as provided by law.

PASSED AND APPROVED this 13<sup>th</sup> day of February, 2025.

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General Manager

ATTEST:

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Natural Resources Planner

Papio-Missouri River Natural Resources District  
Elkhorn River Improvement Project Area  
2025 Assessment Schedule

Section/Twp/Range	Parcel Key Number	Owner	Units	Assessment
9-16-10	1219-0000-01	Arthur Camenzind	206.2	\$ 344.41
9-16-10	1221-0002-01	Snide Farms, Inc	332.3	\$ 555.03
9-16-10	1223-0000-01	Sirius Farms, Inc.	317.0	\$ 529.48
9-16-10	1224-0004-01	Paul Frazier	269.9	\$ 450.81
9-16-10	1229-0004-01	Debby Plambeck	92.6	\$ 154.67
9-16-10	1232-0002-01	Lynn Plambeck	105.4	\$ 176.05
10-16-10	1313-0000-01	Appleby Farms Ltd. Partners	519.3	\$ 867.38
15-16-10	1314-0000-01	Deer Ridge Farms LLC	208.6	\$ 348.42
15-16-10	1315-0000-01	Deer Ridge Farms LLC	329.5	\$ 550.36
15-16-10	1317-0001-01	Deer Ridge Farms LLC	127.5	\$ 212.96
15-16-10	1320-0003-01	Bruhn Servicing Company	435.2	\$ 726.91
15-16-10	1320-0001-01	Michael Watson	5.2	\$ 8.69
16-16-10	1322-0001-01	Steven Reule	1.0	\$ 1.67
16-16-10	1330-0005-01	Leland Graske, et.al.	60.0	\$ 100.22
16-16-10	1324-0000-01	Keith Matteo	48.0	\$ 80.17
16-16-10	1326-0000-01	Hastings Family Holdings LLC	148.1	\$ 247.37
16-16-10	1328-0006-01	Bernard Morello	567.3	\$ 947.55
16-16-10	1328-0008-01	Norman Vogel	116.0	\$ 193.75
16-16-10	1329-0000-01	Papio-Missouri River NRD	107.8	\$ 180.06
16-16-10	1330-0006-01	Deer Ridge Farms LLC	322.2	\$ 538.16
16-16-10	1330-0008-01	Norman Vogel	86.0	\$ 143.64
16-16-10	1330-0004-01	Michael S Watson	97.7	\$ 163.19
16-16-10	1336-0001-01	William Bosanek	108.9	\$ 181.89
16-16-10	1332-0000-01	Bernard Morello	52.1	\$ 87.02
16-16-10	1334-0002-01	Keith Matteo	90.8	\$ 151.66
16-16-10	1334-0008-01	Keith Matteo	104.3	\$ 174.21
16-16-10	1336-0002-01	KWEA LLC	287.9	\$ 480.87
21-16-10	1378-0009-01	JATY, LLC	73.6	\$ 122.93
21-16-10	1378-0021-01	Hastings Family Holdings LLC	4.0	\$ 6.68
21-16-10	1378-0022-01	Fralyn Farms, Inc.	225.2	\$ 376.15
21-16-10	1378-0024-01	Hastings Family Holdings LLC	104.3	\$ 174.21
21-16-10	1378-0030-01	Hastings Family Holdings LLC	579.5	\$ 967.93
21-16-10	1378-0031-01	JATY, LLC	134.5	\$ 224.65
21-16-10	1378-0036-01	Hastings Family Holdings LLC	172.3	\$ 287.86
21-16-10	2901-0100-23	Amber Wood	44.5	\$ 74.33
21-16-10	1378-0038-01	Sweetwater, Inc.	20.9	\$ 34.91
21-16-10	1378-0040-01	JATY, LLC	287.7	\$ 480.54
21-16-10	1378-0043-01	Hastings Family Holdings LLC	110.6	\$ 184.73
21-16-10	1378-0044-01	Bruhn Servicing Company	706.5	\$ 1,180.05
21-16-10	3066-0106-05	Dale Stepanek	26.1	\$ 43.59
21-16-10	1415-6002-22	Emerald Holdings LLC	1.0	\$ 1.67
21-16-10	1415-6013-22	Katherine Carlson	8.7	\$ 14.53

Papio-Missouri River Natural Resources District  
 Elkhorn River Improvement Project Area  
 2025 Assessment Schedule

Section/Twp/Range	Parcel Key Number	Owner	Units	Assessment
21-16-10	1415-6012-22	Michael Thompson	1.6	\$ 2.67
21-16-10	1415-6014-22	John Snyder	1.6	\$ 2.67
21-16-10	1415-6016-22	John Snyder	2.1	\$ 3.51
21-16-10	1415-6018-22	Damen Lawson	1.6	\$ 2.67
21-16-10	1415-6020-22	Damen Lawson	2.2	\$ 3.67
21-16-10	1415-6030-22	Russell Jerman	4.3	\$ 7.18
21-16-10	1415-6032-22	Amber Wood	4.1	\$ 6.85
21-16-10	1415-6066-22	Mildred Simon	5.3	\$ 8.85
22-16-10	1382-0002-01	Calvin Paasch	265.8	\$ 443.96
22-16-10	1383-0002-01	A and A LLC	227.8	\$ 380.49
22-16-10	1383-0004-01	James Crouch	74.3	\$ 124.10
22-16-10	1388-0000-01	Sweetwater, Inc.	520.5	\$ 869.38
27-16-10	1432-0002-01	Robinson Land LLC	345.3	\$ 576.75
27-16-10	1432-0008-01	Robinson Land LLC	505.7	\$ 844.66
27-16-10	1433-0000-01	Robinson Land LLC	306.1	\$ 511.27
28-16-10	1415-6022-22	Michael Noyes	2.0	\$ 3.34
28-16-10	1415-6024-22	Edward Noyes	2.0	\$ 3.34
28-16-10	1415-6026-22	Michael Vorel	2.0	\$ 3.34
28-16-10	1415-6028-22	Damen Lawson	1.0	\$ 1.67
28-16-10	1435-0002-01	Robinson Land LLC	142.3	\$ 237.68
28-16-10	1437-0000-01	Kevin Kush	37.2	\$ 62.13
28-16-10	1439-0000-01	Elkhorn Valley Riverside Cabin	26.1	\$ 43.59
28-16-10	3066-0104-05	Dale Stepanek	11.8	\$ 19.71
28-16-10	1440-0002-01	Bernard Morello	557.0	\$ 930.35
28-16-10	1441-0002-01	Larry Camenzind	409.8	\$ 684.48
28-16-10	1443-0004-01	James Boger	60.9	\$ 101.72
28-16-10	1443-0008-01	Michael Noyes	25.5	\$ 42.59
28-16-10	1445-0000-01	Larry Camenzind	56.3	\$ 94.04
28-16-10	1447-0000-01	Robinson Land LLC	24.7	\$ 41.26
28-16-10	1449-0000-01	Larry Camenzind	154.2	\$ 257.56
28-16-10	1450-0000-01	Larry Camenzind	173.8	\$ 290.29
28-16-10	1451-0000-01	Larry Camenzind	372.9	\$ 622.85

Totals		11,974.0	\$ 20,000.00
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**DOUGLAS COUNTY, NEBRASKA**  
**SPECIAL ASSESSMENT LEVY**  
**JOHN W. EWING, JR., TREASURER**

<b>Agent / Contact (SID / City / NRD / MUD):</b>  Agent Name: Papio-Missouri River Natural Resources District  Contact: Eric Williams  Address: 8901 S 154 <sup>th</sup> Street  City: Omaha State: NE ZIP: 68138  Agent No. _____ Phone: (402) 444-6222 E-mail: EWilliams@PapioNRD.org	<b>Deliver To:</b>  <b>Douglas County Treasurer</b> <b>Attn: Property Tax Division</b> <b>1819 Farnam Street Ste H-02</b> <b>Omaha NE 68183-0002</b> <b>-- OR --</b> <u><b>Treas-CSD-SpecialAssessment@</b></u> <u><b>douglascounty-ne.gov</b></u>
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**DESCRIPTION OF ASSESSMENT**

<b>Authority:</b>  SID # _____  County _____  NRD _____ 0013 _____  City _____  MUD _____  Other _____	<b>Assessment Type:</b> Please check any / all that apply.  <table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">Paving</td> <td style="width: 50%;">Sidewalks</td> </tr> <tr> <td>Sewer / Sanitation</td> <td>Building Demo</td> </tr> <tr> <td>Underground Wiring</td> <td>Water</td> </tr> <tr> <td>NRD Blockout Construction</td> <td>Gas</td> </tr> <tr> <td>Sewer / Laterals</td> <td>Weeds</td> </tr> <tr> <td>Tree Removal</td> <td>Street Lighting</td> </tr> <tr> <td>Litter</td> <td>Operation &amp; Mtnce.</td> </tr> <tr> <td>X NRD Blockout Op. &amp; Mtnce.</td> <td>Miscellaneous</td> </tr> <tr> <td>Construction</td> <td></td> </tr> <tr> <td>Consolidated / Multiple</td> <td>BID # _____</td> </tr> <tr> <td>Other _____</td> <td></td> </tr> </table>	Paving	Sidewalks	Sewer / Sanitation	Building Demo	Underground Wiring	Water	NRD Blockout Construction	Gas	Sewer / Laterals	Weeds	Tree Removal	Street Lighting	Litter	Operation & Mtnce.	X NRD Blockout Op. & Mtnce.	Miscellaneous	Construction		Consolidated / Multiple	BID # _____	Other _____		<b>Attributes:</b> Levy Date/Beginning Bill Date:  <p style="text-align: center;">2025-03-10</p> Levy/Parcel Count: <p style="text-align: center;">74</p> Amount Levied:  <p style="text-align: center;">\$ 20,000.00</p>
Paving	Sidewalks																							
Sewer / Sanitation	Building Demo																							
Underground Wiring	Water																							
NRD Blockout Construction	Gas																							
Sewer / Laterals	Weeds																							
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X NRD Blockout Op. & Mtnce.	Miscellaneous																							
Construction																								
Consolidated / Multiple	BID # _____																							
Other _____																								

**SCHEDULE OF INSTALLMENT TERMS**

<b>Number of Installments Allowed</b> The number of equal billable installments allowed per assessment  <p style="text-align: center; font-size: 1.5em;">1</p>	<b>Beginning Delinquent Date</b> The date the first installment becomes delinquent (ex: December 15 <sup>th</sup> , 2004)  <p style="text-align: center; font-size: 1.5em;">2025-03-10</p>	<b>Installments Become Delinquent</b> The term between each successive installment  <input checked="" type="checkbox"/> Annually  Other _____		
<b>Date Grace Period Ends</b> <small>The last day to pay special assessment without interest</small>  <p style="text-align: center; font-size: 1.5em;">2025-04-29</p>	<b>Interest Start Date</b> <small>The date interest is calculated from if the payment is not received within the grace period – must always match the Beginning Bill Date</small>  <p style="text-align: center; font-size: 1.5em;">2025-03-10</p>	<b>Regular Interest Rate</b> <small>The rate each installment draws interest until delinquent</small>  <p style="text-align: center; font-size: 1.5em;">9.0%</p>	<b>Delinquent Interest Rate</b> <small>The rate each installment draws interest after delinquent</small>  <p style="text-align: center; font-size: 1.5em;">14.0%</p>	<b>Advertising</b>  <p style="text-align: center;">Yes</p> <input checked="" type="checkbox"/> No

**SUPPORTING DOCUMENTATION**

Certificate of the Clerk of the District (SID) <input checked="" type="checkbox"/> Resolution Dated 2025-02-13 Statement of Cost Other _____	City Ordinance # _____ Assessment Certification Schedule of amounts assessed to each parcel of land Other _____
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**DISCLOSURE**

The Douglas County Treasurer's Office is responsible for the collection and distribution of special assessment payments. The Treasurer will not interpret laws, ordinances, or resolutions regarding special assessments. The Treasurer will bill and collect special assessment levied according to the information provided in this document. The Treasurer's office will not be responsible for splitting or combining special assessments. It is the responsibility of the levying authority to lift and re-assess specials for parcel splits or combinations. All information on this form must be completed before acceptance by the Treasurer's Office.

**SIGN**

**HERE >**

\_\_\_\_\_  
 Signature Title Date

**INSTRUCTIONS**

**SPECIAL ASSESSMENT LEVY FORM:** This form must be completed prior to the Treasurer recording the assessment on the tax records of Douglas County. If the assessment documentation is unbalanced, contains invalid information, or is incomplete, it will be returned to the agent for correction.

**DOCUMENTATION:** The agent prepares and files a variety of documentation that is either required by state law or is instructional to the Treasurer. All documentation provided to the Treasurer, including board approvals, if applicable, must be indicated and included with this form. Incomplete paperwork will be returned to the agent and will not be held in the office. Completed documentation can be submitted to the office in person, by mail, by interoffice, or electronically by e-mailing all documents to:

[Treas-CSD-SpecialAssessment@douglascounty-ne.gov](mailto:Treas-CSD-SpecialAssessment@douglascounty-ne.gov)

Electronic submission is the preferred method.

**PARCEL LIST:** All associated properties in the assessment must be successfully plated and recorded as such in the office of the County Clerk. Documentation must contain a list of parcel or key ID numbers for each property that is to be assessed, along with the amount to be assessed to each parcel. Parcel numbers can be found on the Assessor's website, [www.dcassessor.org](http://www.dcassessor.org) or by contacting the Assessor's office. Lot numbers are not sufficient to notate an assessment.

**ADDITIONAL INFORMATION:** If you have questions regarding this form or the Treasurer's procedures for administering, billing, or collecting special assessments please contact:

Douglas County Treasurer  
[Treas-CSD-SpecialAssessment@douglascounty-ne.gov](mailto:Treas-CSD-SpecialAssessment@douglascounty-ne.gov)  
1819 Farnam St. Ste H-02, Omaha Nebraska, 68183  
(402) 444-7103

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**AGENT:** The agent is the authorized representative for the authority levying the special assessment. It will typically be an individual employed by, or an organization hired by the authority.

**AGENT NUMBER:** A number assigned to each agent by the Douglas County Treasurer's Office. If you are unsure of your number, please e-mail us at the above address and we will provide it to you.

**AUTHORITY:** The authority is the body empowered by the State of Nebraska to levy special assessments. It will typically be a local municipality or a Sanitary and Improvement District.

**ATTRIBUTES:** The attributes are four specific characteristics that include the levy date, the beginning bill date, number of parcels involved, and the total amount levied for an entire assessment. The levy date and beginning bill date are the same.

**TYPE:** The type is a description of the work performed or service rendered by order of the authority. Any assessment may contain one or multiple types. Please select the type that best fits the assessment. Use Misc. for multiple types.

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

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

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

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

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

**REGULAR INTEREST RATE:** The rate each installment draws interest until delinquent.

**DELINQUENT INTEREST RATE:** The rate each installment draws interest after it becomes delinquent.

**ADVERTISING:** If an installment becomes delinquent, select 'Yes' if you wish for that installment to be advertised for sale in the Public Tax Sale. Select "No" if you do not wish for delinquent installments to be sold at Tax Sale.

**For Office Use Only**