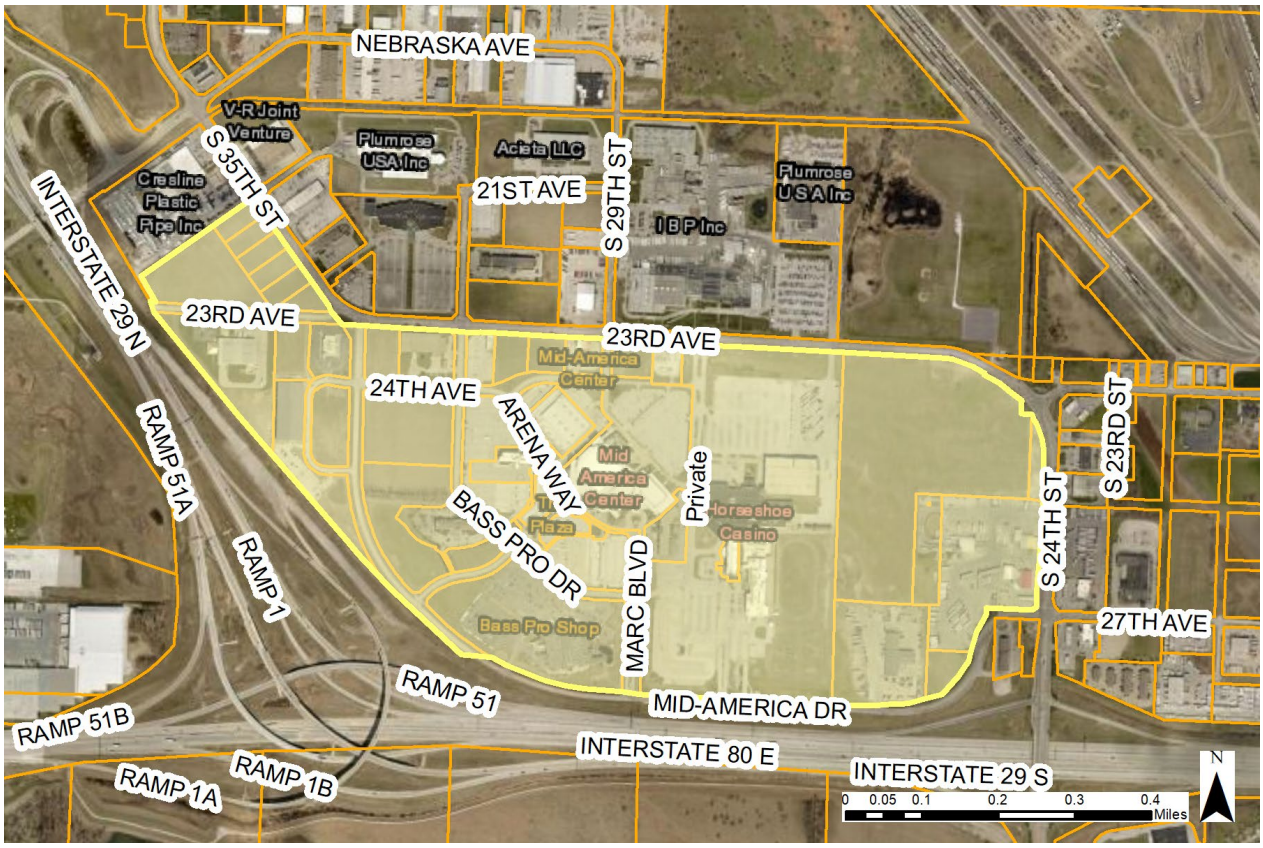
Attachment B

Mid-America
Urban Revitalization Plan



Prepared by

Community Development Department
City of Council Bluffs, Iowa

Adopted by
City Council on _____, 2021

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INTRODUCTION

The Urban Revitalization Act empowers a municipality to designate an area appropriate for commercial and industrial enterprises, public improvements related to housing and residential development, or construction of housing and residential development for low and moderate income families, including single or multifamily housing.

The City of Council Bluffs wishes to utilize property tax abatement incentives under the Urban Revitalization act to facilitate the development of new commercial and industrial land uses. The preparation and subsequent adoption of an Urban Revitalization Plan is required by the Iowa Code prior to the provision of property tax abatement.

Section 404.1 of the Iowa Code stipulates that the Council may, by ordinance, designate an area of the City as the revitalization area, if that area is classified as any of the following:

1. An area in which there is a predominance of buildings or improvements, whether residential or nonresidential, which by reason of dilapidation, deterioration, obsolescence, inadequate provision for ventilation, light, air, sanitation, or open spaces, high density of population and overcrowding, the existence of conditions which endanger life or property by fire and other causes or a combination of such factors, is conductive to ill health, transmission of disease, infant mortality, juvenile delinquency or crime and which is detrimental to the public health, safety or welfare.

2. An area which by reason of the presence of a substantial number of deteriorated or deteriorating structures, predominance of defective or inadequate street layout, incompatible land use relationships, faulty lot layout in relation to size, adequacy, accessibility or usefulness, unsanitary or unsafe conditions, deterioration of site or other improvements, diversity of ownership, tax or special assessment delinquency exceeding the actual value of the land, defective or unusual conditions of title, or the existence of conditions which endanger life or property by fire and other causes, or a combination of such factors, substantially impairs or arrests the sound growth of a municipality, retards the provision of housing accommodations or constitutes an economic or social liability and is a menace to the public health, safety or welfare in its present condition and use.

3. An area in which there is a predominance of buildings or improvements which by reason of age, history, architecture or significance should be preserved or restored to productive use.

4. An area which is appropriate as an economic development area as defined in Section 403.17(10) of the Iowa Code which states “an area of a municipality designated by the local governing body as appropriate for commercial and industrial enterprises, public improvements related to housing and residential development, or construction of housing and residential development for low and moderate income families, including single or multifamily housing.”

5. An area designated as appropriate for public improvements related to housing and residential development, or construction of housing and residential development, including single or multifamily housing.

The City of Council Bluffs concluded that the Mid-America Urban Revitalization Area meets the criteria of element 4. Consequently, on August 9, 2021, the City Council adopted Resolution No. 21-233, which directed staff to prepare a plan for the proposed revitalization area. Illustration 1 is the City Council Resolution.

RESOLUTION NO. 21-233

A RESOLUTION OF NECESSITY AND INTENT TO ESTABLISH THE MID-AMERICA URBAN REVITALIZATION AREA GENERALLY LOCATED ON APPROXIMATELY 285 ACRES OF LAND LOCATED BETWEEN S 35TH STREET AND 23RD AVENUE TO THE NORTH AND MID-AMERICA DRIVE TO THE SOUTH, IN THE CITY OF COUNCIL BLUFFS, POTTAWATTAMIE COUNTY, IOWA.

WHEREAS, the subject area is an appropriate area as defined in Section 404.1.4 of the Iowa Code; and

WHEREAS, multiple vacant parcels are available for economic development in this area; and

WHEREAS, a plan for the area must be developed in accordance with Section 404.2 of the Iowa Code; and

WHEREAS, thirty days notice of public hearing is required to be sent to all property owners and occupants within the area; and

WHEREAS, notice of public hearing is also required in accordance with Section 362.3 of the Iowa Code.

WHEREAS, a legal description of this area is attached as Exhibit A.

NOW, THEREFORE, BE IT RESOLVED
BY THE CITY COUNCIL
OF THE
CITY OF COUNCIL BLUFFS, IOWA

That the development of the area is necessary in the interest of the City and the area substantially meets the criteria of Section 404.1.4.

BE IT FURTHER RESOLVED

That the City Council directs staff to prepare a final plan pursuant to Section 404.2 of the Iowa Code by August 13, 2021.

BE IT FURTHER RESOLVED

That the City Council directs the City Clerk to set this matter for public hearing on September 13, 2021.

ADOPTED
AND
APPROVED: August 9, 2021

Matthew J. Walsh Mayor

ATTEST:

Jodi Quakenbush City Clerk

LEGAL DESCRIPTION

The Mid-America Urban Revitalization Area is a tract of land containing the following legally described parcels:

A PARCEL OF LAND BEING ALL OF BASS PRO SUBDIVISION, BLUFFS VISION SUBDIVISION, BLUFFS VISION SUBDIVISION REPLAT 1, BLUFFS VISION 4 SUBDIVISION, BLUFFS VISION 4 SUBDIVISION REPLAT 1, HORSESHOE SUBDIVISION, HOTEL PLAZA AT THE MAC, HOTEL PLAZA AT THE MAC REPLAT 1, INRIP SUBDIVISION TRACT NO 1 1st ADDITION, MORRIS SUBDIVISION, MORRIS SUBDIVISION REPLAT 1, PLAZA AT MARCC, SAPP BROS TRAVEL CENTER, A PORTION OF RAILROAD ADDITION, A PORTION OF THE SOUTH HALF OF SECTION 03 AND A PORTION OF GOVERNMENT LOTS 2 AND 3 IN SECTION 04, ALL IN TOWNSHIP 74 NORTH, RANGE 44 WEST OF THE 5th PRINCIPAL MERIDIAN, CITY OF COUNCIL BLUFFS, POTTAWATTAMIE COUNTY, IOWA, BEING MORE FULLY DESCRIBED AS FOLLOW:
BEGINNING AT THE NORTHEAST CORNER OF SAID SAPP BROS TRAVEL CENTER, SAID NORTHEAST CORNER ALSO BEING ON THE WEST RIGHT-OF-WAY LINE OF SOUTH 24th STREET;
THENCE SOUTH ON SAID WEST RIGHT-OF-WAY LINE, 726 FEET MORE OR LESS TO A POINT ON THE NORTHERLY RIGHT-OF-WAY LINE OF MID-AMERICAN DRIVE;
THENCE ON SAID NORTHERLY RIGHT-OF-WAY LINE THE FOLLOWING THREE (3) COURSES:

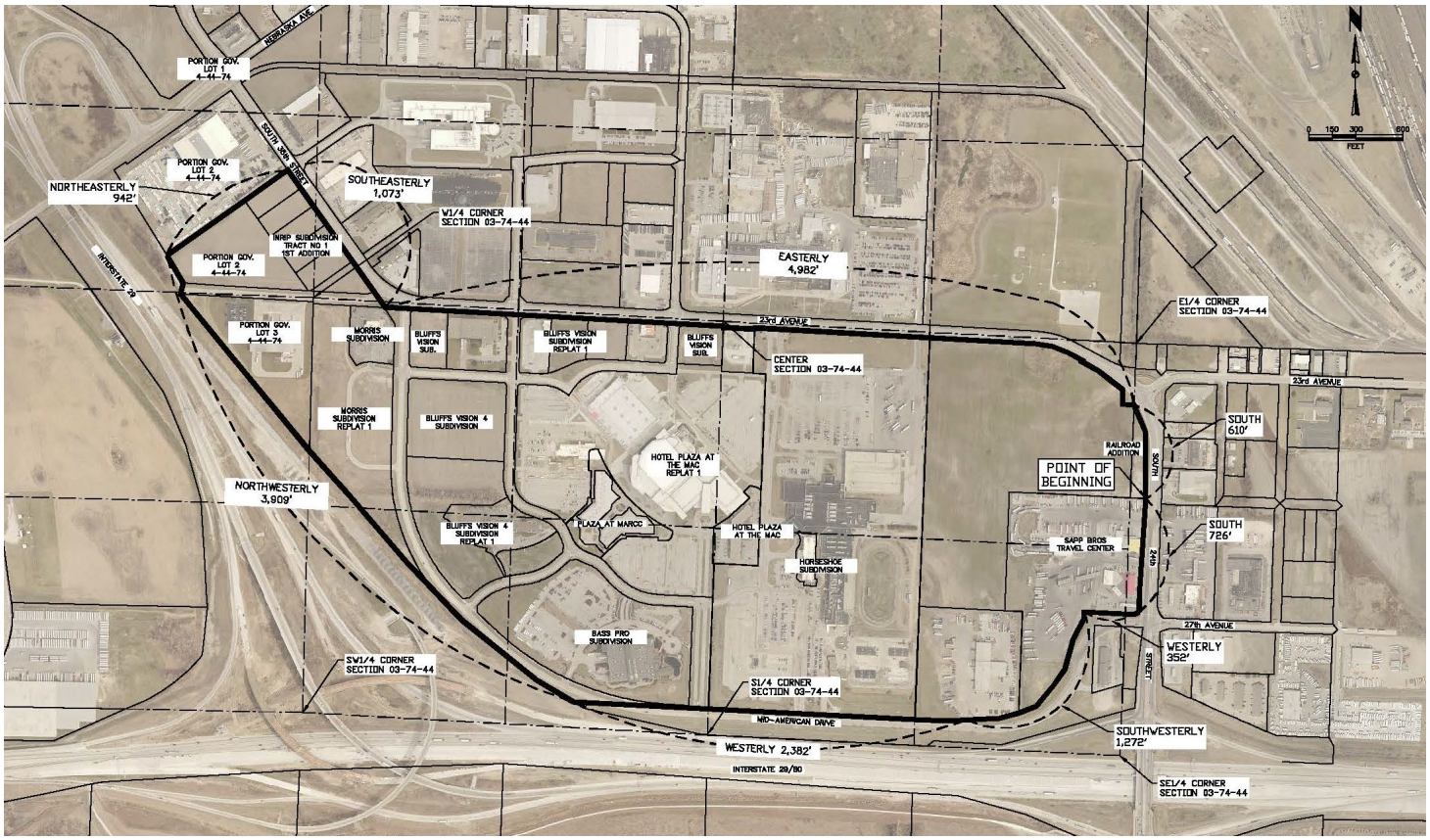
1. *WESTERLY, 352 FEET MORE OR LESS;*
2. *SOUTHWESTERLY, 1,272 FEET MORE OR LESS;*
3. *WESTERLY AND WESTERLY ON THE WESTERLY PROLONGATION, 2,382 FEET MORE OR LESS TO A POINT ON THE EASTERLY RIGHT-OF-WAY LINE OF INTERSTATE 29;*

THENCE NORTHWESTERLY ON SAID EASTERLY RIGHT-OF-WAY LINE, 3,909 FEET MORE OR LESS TO A POINT ON THE SOUTHWESTERLY PROLONGATION OF THE NORTH LINE OF SAID INRIP SUBDIVISION TRACT NO 1 1st ADDITION;
THENCE NORTHEASTERLY ON SAID WESTERLY PROLONGATION AND ON SAID LINE, 942 FEET MORE OR LESS TO A POINT ON THE SOUTHWESTERLY RIGHT-OF-WAY LINE OF SOUTH 35th STREET;
THENCE SOUTHEASTERLY ON SAID SOUTHWESTERLY RIGHT-OF-WAY LINE AND SOUTHEASTERLY ON IT'S SOUTHEASTERLY PROLONGATION, 1,073 FEET MORE OR LESS TO A POINT ON THE SOUTHERLY RIGHT-OF-WAY LINE OF 23rd AVENUE;
THENCE EASTERLY ON SAID SOUTHERLY RIGHT-OF-WAY LINE, 4,982 FEET MORE OR LESS TO A POINT ON THE WESTERLY RIGHT-OF-WAY LINE OF SAID SOUTH 24th STREET;
THENCE SOUTH ON SAID WESTERLY RIGHT-OF-WAY, 610 FEET MORE OR LESS TO THE POINT OF BEGINNING.
SAID PARCEL CONTAINS AN AREA OF 285 ACRES, MORE OR LESS.

Illustration 2 shows the location and the boundary of the Mid-America Urban Revitalization Area.

Mid-America Road Urban Revitalization Plan

Illustration 2 – Boundary



PROPERTY OWNERS AND ASSESSED VALUES

The Mid-America Urban Revitalization Area contains 44 parcels of land that total 260.10 acres in size. The total valuation ($) for all land, dwellings, and buildings in this urban revitalization area are as follows:

Land Valuation: $26,840,200.00
Dwelling Valuation: $0
Building Valuation: $119,730,000.00
Total Valuation: $146,570,200.00

A complete listing of these parcels, ownership, land/dwelling/building valuation, and acreage information is outlined in the attachment titled *Appendix A – Property Owners and Valuations*. The information stated in this attachment was obtained from records in the Pottawattamie County Assessor's Office.

EXISTING ZONING AND PROPOSED LAND USE

The Mid-America Urban Revitalization Area is zoned P-C/Planned Commercial District, I-2/General Industrial District, and C-2/Commercial District, and is partially located within a designated Recreational-Tourism Overlay (RO) (see Illustrations 3 and 4). The P-C/Planned Commercial District is intended to provide for the development of retail shopping centers, hotel/motel services, destination resorts, and office parks. The I-2/General Industrial District is intended to provide for the development of general manufacturing and industrial areas. This district is designed to accommodate industrial uses with moderate external effects. The C-2 district is intended to provide for major commercial retail shopping and service areas adjacent to major traffic corridors. This district also provides a variety of commercial services to the community and adjacent residential neighborhoods.

The Recreation-Tourism Overlay (RO) is intended to maintain and enhance the aesthetic quality of areas around the National Historic Trails Center and land based and riverboat gaming facilities. This Overlay is intended to mitigate any negative impact associated with these facilities.

Surrounding zoning in the general vicinity of the Mid-America Urban Revitalization area includes: P-C/Planned Commercial District, I-2/General Industrial District, and A-2/Parks, Estates, and Agricultural District to the north; P-C/Planned Commercial District and I-2/General Industrial District to the east; A-2/Parks, Estates, and Agricultural District to the south across Mid-America Drive and the interstate; along with I-2/General Industrial District to the west.

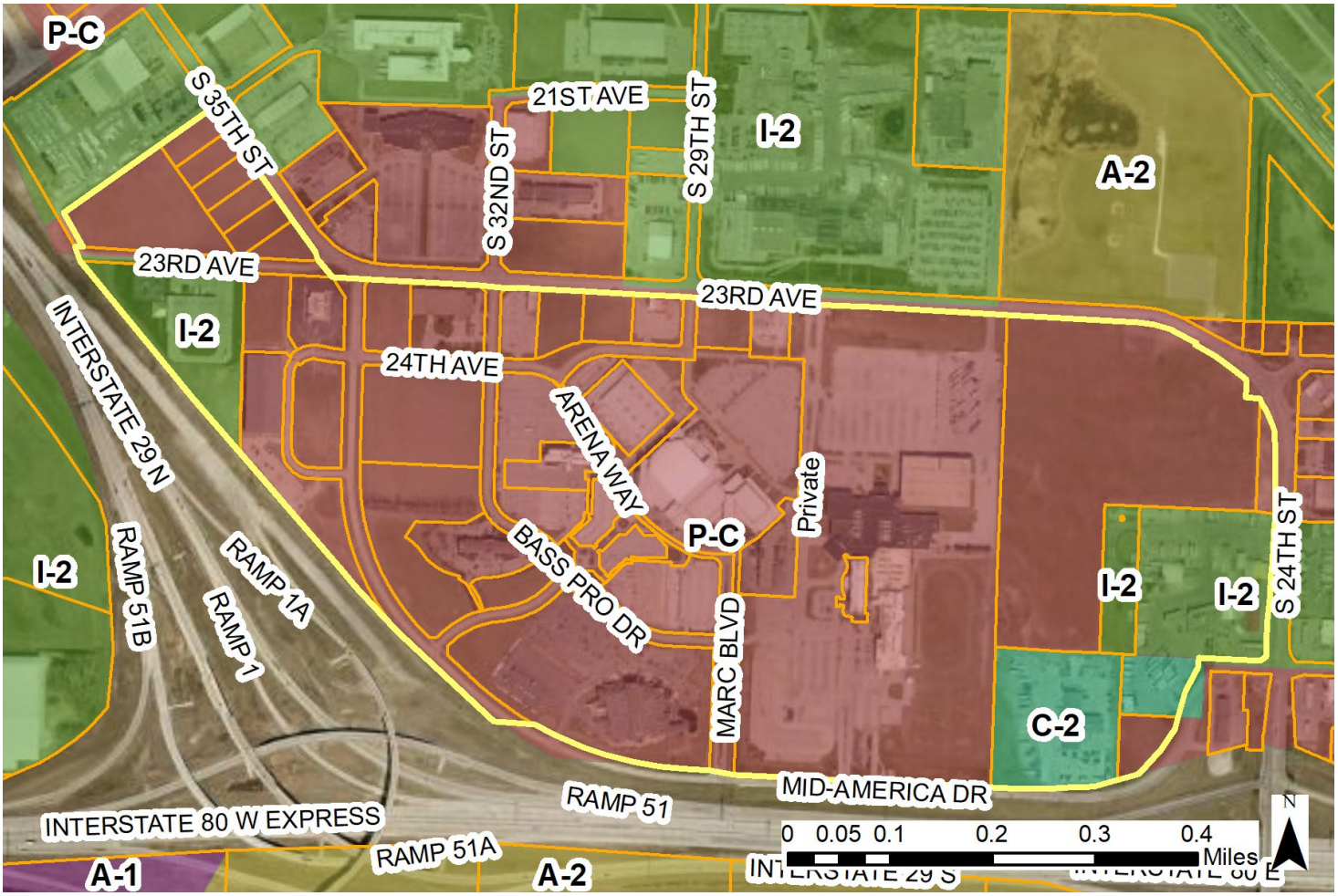
The Mid-America Urban Revitalization Area contains a mixture of recreational, industrial, undeveloped, and commercial land uses. Existing businesses within this urban revitalization area include the following:

1. Quaker Steak & Lube – 3320 Mid America Drive (PIN #744403305001)
2. Iowa West Sports Plex – 3260 Mid America Loop (PIN #744403306002)
3. Doll Distributing – 3501 23rd Avenue (PIN #744404400007)
4. XPO Logistics – 2300 Bass Pro Drive (PIN #744403302002)
5. R P B Farms LLC (formerly Ruby Tuesday) – 3150 24th Ave (PIN #744403326001)
6. Marriott Spring Hill Suites – 3216 Plaza View Drive (PIN #744403351002)
7. Bass Pro Shop – 2901 Bass Pro Drive (PIN #744403376001)
8. U.S. Social Security Administration – 20 Arena Way, #1 (PIN #744403327006)
9. Backhaul and Track Logistics – 20 Arena Way, #2 (PIN #744403327006)
10. Armed Forces Career Center – 20 Arena Way, #107D (PIN #744403327006)
11. Total Care Chiropractic – 40 Arena Way, #1 (PIN #744403327005)
12. Full Fledged Brewing Company – 40 Arena Way, #2 (PIN #744403327005)
13. Big Kel's Pizza & Wings – 40 Arena Way, #11 (PIN #744403327005)
14. Courtyard Marriott – 2501 Bass Pro Drive (PIN #744403327009)
15. Hooters – 2910 24th Avenue (PIN #744403326004)
16. Fieldhouse Iowa West – 5 Arena Way (PIN #744403327008)
17. Mid-America Center – 1 Arena Way (PIN #744403327012)
18. Country Inn and Suites – 17 Arena Way (PIN #744403400002)
19. Hilton Garden Inn – 2702 Mid America Drive (PIN #744403400014)
20. Horseshoe Casino – 2701 23rd Avenue (PIN #744403400013)
21. Peterbilt – 2546 Mid America Drive (PIN #744403400009)
22. Sapp Brothers – 2608 S 24th Street (PIN #744403476002)
23. Burger King – 2608 S 24th Street (PIN #744403476002)
24. Subway – 2608 S 24th Street (PIN #744403476002)
25. Apple Barrel Restaurant – 2608 S 24th Street (PIN #744403476002)

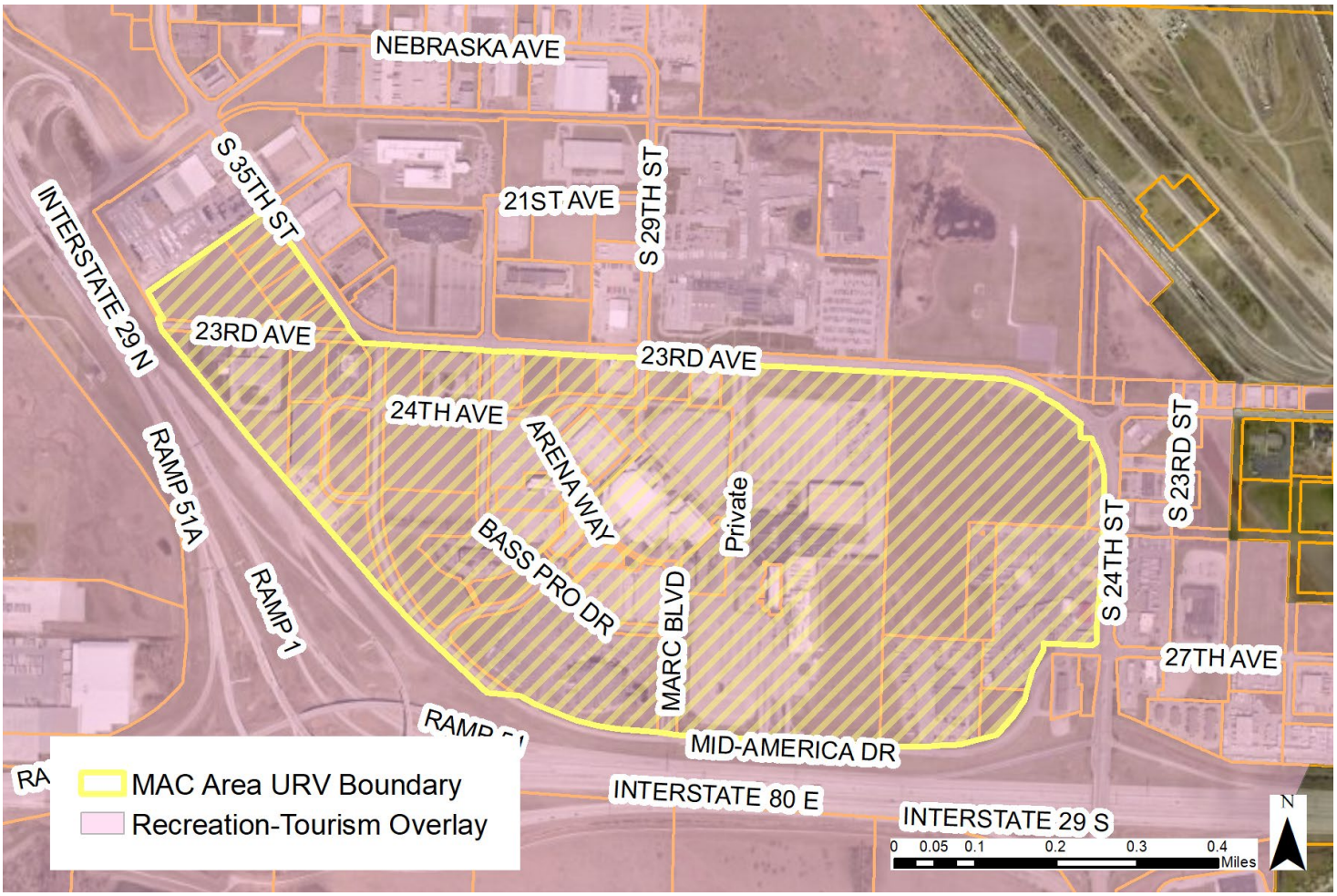
The remaining properties in the proposed Mid-America Urban Revitalization Area are undeveloped. An RV sales dealership (Lazydays RV) will be developed at the northwest corner of the intersection of 23rd Avenue and South 35th Street. The Mid-America Urban Revitalization Plan is intended to incentivize the redevelopment of vacant lands in the area. All land uses in the proposed Mid-America Urban Revitalization Area will be commercial or industrial.

Mid-America Urban Revitalization Plan

Illustration 3 – Zoning



Mid-America Urban Revitalization Plan
Illustration 4 – Recreation-Tourism Overlay



PROPOSALS FOR IMPROVING OR EXPANDING CITY SERVICES

The proposed Mid-America Urban Revitalization Area is served with all municipal utilities (sanitary sewer, water and storm sewer) as well as electricity and gas. The area is accessible by multiple public roadways. All said roadways operate at a level of service (LOS) that can adequately handle additional traffic generated by new projects in this proposed urban revitalization area. There is a plan to add a new fire station at the southeast corner of S 29th Street and 23rd Avenue. A trail will be constructed through the property as development occurs. There are no other proposals to expand City services at this time.

RELOCATION PROVISIONS

Relocation is not anticipated with the implementation of this plan. However, if either a residential or non-residential tenant relocation occurs as a result of actions taken by a developer qualifying for the benefits under the Urban Revitalization Act, the tenant shall receive compensation from the developer of one month's rent and actual moving expenses, provided that the tenant has occupied the same unit continuously for a one year period prior to the adoption of this plan.

OTHER PUBLIC ASSISTANCE

Other public assistance has not been requested at this time.

APPLICABILITY AND TAX EXEMPTION SCHEDULE

1. Eligibility - The Mid-America Urban Revitalization Plan will apply to commercial and industrial land uses.

Both new construction and rehabilitation of existing structures will be eligible for tax abatement under the plan. Rehabilitation may include renovation of a structure to bring it to code standards, remodeling and expansion.

2. Term - The term of this Plan shall be until December 31, 2041 or as amended by City Council.

3. Commercial and Industrial

Ten Year - All eligible commercial and industrial real estate is eligible to receive a partial exemption from taxation on the actual value added by the improvements. The exemption is for a period of ten years. The amount of the partial exemption is equal to a percent of the actual value added by the improvements, determined as follows:

a. For the first year, eighty percent.
b. For the second year, seventy percent.
c. For the third year, sixty percent.
d. For the fourth year, fifty percent.
e. For the fifth year, forty percent.
f. For the sixth year, forty percent.
g. For the seventh year, thirty percent.
h. For the eighth year, thirty percent.
i. For the ninth year, twenty percent.
j. For the tenth year, twenty percent.

-OR-

Three Year - All eligible commercial and industrial real estate is eligible to receive a one hundred percent exemption from taxation on the actual value added by the improvements. The exemption is for a period of three years.

6. Improvements - Improvements shall include commercial and industrial rehabilitation and additions to existing structures as well as new construction on vacant land or on land with existing structures

- For non-residential property, improvements must increase the actual value of the structure by at least 15%. If more than one building is located on the property, the 15% increase requirement applies only to the structure or structures upon which the improvements were made.
- If no structures were located on the property prior to the improvements, any improvements may qualify.

7. Actual Value - Actual value added by the improvements means the actual value added as of the first year for which the exemption was received. However, if such construction was begun one year prior to the adoption by the City of a Plan of Urban Revitalization pursuant to Chapter 404 of the Iowa Code, the value added by such construction, shall not constitute an increase in value for purposes of qualifying for the exemptions listed in this section.

APPLICATION AND REVIEW PROCESS

Upon completion of all improvements made within the assessment year for which the exemption is first claimed, the owner shall use the following procedure to secure the tax exemption.

1. The applicant requests a conference with the Community Development Department to discuss applicability of the request to established policy and review the application process.

2. The applicant completes the required forms and submits them along with all required data by February 1st to the Community Development Department. As part of the acceptance procedure, the Community Development Department shall review the submission for completeness. If there is a deficiency, the Department shall notify the applicant within seven (7) days.

3. The Department shall review the application according to the following criteria: 1) conformance with the Urban Revitalization Plan; 2) a finding that the site is within a designated area; 3) a finding that the work has been completed within the time required to qualify for abatement in the assessment year; 4) a finding that the application is consistent with Chapter 404 of the Iowa Code; and 5) a finding that the application is consistent with all applicable city codes and ordinances.

4. Upon review of the application, the Community Development Department will prepare a recommendation and schedule the proposal for City Council consideration.

5. By resolution, the City Council will accept the application and improvements as consistent with the intent of this plan and state law.

6. The City Council will then direct the Community Development Department to transmit a copy of the case file to the Assessor's Office by March 1st as required by Chapter 404 of the Iowa Code.

APPENDIX A: Property Owners and Valuations

#	Parcel Number	Owner	Permanent Property Address	Owner Mailing Address	Land Valuation	Building Valuation	Dwelling Valuation	Parcel Total Valuation	Acreage
1	744404277002	92 LAND LLC		1505 N 203RD ST, ELKHORN, NE 68022	$8,700.00	$0.00	$0.00	$8,700.00	6.31
2	744404277003	92 LAND LLC		1505 N 203RD ST, ELKHORN, NE 68022	$1,400.00	$9,600.00	$0.00	$11,000.00	1.11
3	744404277004	92 LAND LLC		1505 N 203RD ST, ELKHORN, NE 68022	$1,100.00	$0.00	$0.00	$1,100.00	1.05
4	744404277005	92 LAND LLC		1505 N 203RD ST, ELKHORN, NE 68022	$1,100.00	$0.00	$0.00	$1,100.00	1.11
5	744404277006	92 LAND LLC		1505 N 203RD ST, ELKHORN, NE 68022	$1,100.00	$16,200.00	$0.00	$17,300.00	1.11
6	744403151001	92 LAND LLC		1505 N 203RD ST, ELKHORN, NE 68022	$1,200.00	$0.00	$0.00	$1,200.00	1.14
7	744403151002	92 LAND LLC		1505 N 203RD ST, ELKHORN, NE 68022	$1,000.00	$0.00	$0.00	$1,000.00	0.96
8	744403306001	MORRIS, EDWARD L-FRANCES M TRUSTS		12582 DEERFIELD CT, COUNCIL BLUFFS, IA 51503	$2,300.00	$0.00	$0.00	$2,300.00	2.24
9	744403305001	Q S L LLC	DBA: QUAKER STEAK & LUBE 3320 MID AMERICA DR	19277 CONIFER LN SUITE #2, COUNCIL BLUFFS, IA 51503	$786,300.00	$1,218,200.00	$0.00	$2,004,500.00	2.29
10	744403306002	MAC VENTURES LLC	DBA: IOWA WEST SPORTS PLEX 3260 MID AMERICA LOOP	4201 RIVERS EDGE PKWY SUITE 400, COUNCIL BLUFFS, IA 51501	$2,100.00	$63,600.00	$0.00	$65,700.00	6.07
11	744404400007	DOLL DISTRIBUTING LLC	3501 23RD AVE	3501 23RD AVE, COUNCIL BLUFFS, IA 51501	$806,300.00	$2,585,400.00	$0.00	$3,391,700.00	8.90
12	744403306003	MORRIS, EDWARD L-FRANCES M TRUSTS		12582 DEERFIELD CT, COUNCIL BLUFFS, IA 51503	$4,000.00	$0.00	$0.00	$4,000.00	3.20
13	744403302001	COUNCIL BLUFFS SAVINGS BANK		126 W 6TH ST, CARROLL, IA 51401	$2,200.00	$0.00	$0.00	$2,200.00	2.00
14	744403302002	GREENTREE INVESTMENTS INC	DBA: XPO LOGISTICS 2300 BASS PRO DR	2617 S 95TH CIR, OMAHA, NE 68124	$882,500.00	$1,393,000.00	$0.00	$2,275,500.00	3.06
15	744403303001	KREJCI, FRANK R TRUST		1505 N 203RD ST, ELKHORN, NE 68022	$11,700.00	$0.00	$0.00	$11,700.00	7.14
16	744403351001	C B LODGING LLC		4534 WORNALL RD, KANSAS CITY, MO 64111	$12,500.00	$0.00	$0.00	$12,500.00	8.03
17	744403351002	LA POSADA GROUP LLC	DBA: MARRIOTT SPRING HILL SUITES 3216 PLAZA VIEW DR	755 E MULBERRY STE 600, SAN ANTONIO, TX 78212	$958,800.00	$8,636,900.00	$0.00	$9,595,700.00	3.67
18	744403351003	C B LODGING LLC		4534 WORNALL RD, KANSAS CITY, MO 64111	$2,200.00	$0.00	$0.00	$2,200.00	1.31
19	744403376001	COUNCIL BLUFFS, CITY OF	DBA: BASS PRO SHOP 2901 BASS PRO DR	209 PEARL ST, COUNCIL BLUFFS, IA 51503	$2,735,000.00	$13,115,100.00	$0.00	$15,850,100.00	17.88
20	744403327004	MAC VENTURES LLC		25 MAIN PL STE 550, COUNCIL BLUFFS, IA 51503	$463,600.00	$0.00	$0.00	$463,600.00	1.77
21	744403327006	MAC VENTURES LLC	DBA: PLAZA AT THE MARCC 20 ARENA WAY	25 MAIN PL STE 550, COUNCIL BLUFFS, IA 51503	$253,800.00	$821,300.00	$0.00	$1,075,100.00	1.01
22	744403327005	MAC VENTURES LLC	DBA: PLAZA AT THE MARCC 40 ARENA WAY	25 MAIN PL STE 550, COUNCIL BLUFFS, IA 51503	$253,800.00	$1,272,200.00	$0.00	$1,526,000.00	1.01
23	744403327010	COUNCIL BLUFFS, CITY OF		209 PEARL ST, COUNCIL BLUFFS, IA 51503	$0.00	$0.00	$0.00	$0.00	6.26
24	744403327009	IRH COUNCIL BLUFFS LLC	DBA: COURTYARD MARRIOTT 2501 BASS PRO DR	8815 CONROY-WINDERMERE RD STE 616, ORLANDO, FL 32835	$790,000.00	$9,000,000.00	$0.00	$9,790,000.00	2.32
25	744403327003	COUNCIL BLUFFS, CITY OF		209 PEARL ST, COUNCIL BLUFFS, IA 51503	$0.00	$0.00	$0.00	$0.00	0.38
26	744403327011	COUNCIL BLUFFS, CITY OF		209 PEARL ST, COUNCIL BLUFFS, IA 51503	$0.00	$0.00	$0.00	$0.00	4.32
27	744403326001	R P B FARMS LLC	3150 24TH AVE	10898 NORTH JOHN ALBERT AVENUE, FRESNO, CA 93730	$660,000.00	$130,000.00	$0.00	$790,000.00	1.64
28	744403326002	C M K DEVELOPMENT LLC		16820 FRANCES ST SUITE 205, OMAHA, NE 68130	$2,600.00	$0.00	$0.00	$2,600.00	1.64
29	744403326003	C M K DEVELOPMENT LLC		16820 FRANCES ST SUITE 205, OMAHA, NE 68130	$2,200.00	$0.00	$0.00	$2,200.00	1.50
30	744403326004	TARR FARMS INC	DBA: HOOTERS 2910 24TH AVE	135 RIVERSIDE ST, BELLEVUE, IA 52031	$625,000.00	$762,100.00	$0.00	$1,387,100.00	1.50
31	744403327001	COUNCIL BLUFFS SAVINGS BANK		126 W 6TH ST, CARROLL, IA 51401	$1,700.00	$0.00	$0.00	$1,700.00	1.64
32	744403400001	MIDAMERICAN ENERGY CO	2747 23RD AVE	PO BOX 657 CORPORATE TAX DMR5, DES MOINES, IA 50303-0657	$0.00	$0.00	$0.00	$0.00	1.33
33	744403327008	MAC VENTURES LLC	DBA: FIELDHOUSE IOWA WEST 5 ARENA WAY	4201 RIVERS EDGE PKWY SUITE 400, COUNCIL BLUFFS, IA 51501	$126,700.00	$1,942,100.00	$0.00	$2,068,800.00	2.76
34	744403327007	COUNCIL BLUFFS, CITY OF		209 PEARL ST, COUNCIL BLUFFS, IA 51503	$0.00	$0.00	$0.00	$0.00	2.92
35	744403327012	COUNCIL BLUFFS, CITY OF	DBA: MID-AMERICA CENTER 1 ARENA WAY	209 PEARL ST, COUNCIL BLUFFS, IA 51503	$0.00	$0.00	$0.00	$0.00	16.18
36	744403400014	HORSESHOE COUNCIL BLUFFS LLC	DBA: HILTON GARDEN INN 2702 MID AMERICA DR	535 MADISON AVE 20TH FLR, NEW YORK, NY 10022	$465,200.00	$11,522,700.00	$0.00	$11,987,900.00	0.89
37	744403400017	SAPP BROS TRAVEL CENTERS INC		PO BOX 45305, OMAHA, NE 68145-0305	$10,200.00	$15,200.00	$0.00	$25,400.00	36.56
38	744403400013	HORSESHOE COUNCIL BLUFFS LLC	DBA: HORSESHOE CASINO 2701 23RD AVE	535 MADISON AVE 20TH FLR, NEW YORK, NY 10022	$11,665,500.00	$53,349,600.00	$0.00	$65,015,100.00	62.66
39	744403400009	SIOUX CITY TRUCK SALES INC	DBA: PETERBILT 2546 MID AMERICA DR	P O BOX 386, SIOUX CITY, IA 51102	$1,821,700.00	$1,745,800.00	$0.00	$3,567,500.00	10.71

#	Parcel Number	Owner	Permanent Property Address	Owner Mailing Address	Land Valuation	Building Valuation	Dwelling Valuation	Parcel Total Valuation	Acreage
40	744403476001	SAPP BROS TRAVEL CENTERS INC		PO BOX 45305, OMAHA, NE 68145-0305	$387,500.00	$155,200.00	$0.00	$542,700.00	3.10
41	744402306003	COUNCIL BLUFFS, CITY OF		209 PEARL ST, COUNCIL BLUFFS, IA 51503	$0.00	$0.00	$0.00	$0.00	1.13
42	744403476002	SAPP BROS INC	DBA: SAPP BROTHERS 2608 S 24TH ST	PO BOX 45305, OMAHA, NE 68145-0305	$2,280,000.00	$6,179,000.00	$0.00	$8,459,000.00	14.24
43	744403476003	SAPP BROS INC		PO BOX 45305, OMAHA, NE 68145-0305	$400.00	$0.00	$0.00	$400.00	1.58
44	744403400002	BRENT ASSOCIATES CB LLC C/O CLATTERBUCK PROPERTIES	DBA COUNTRY INN AND SUITES 17 ARENA WAY	12408 S 36TH ST BELLEVUE, NE 68123	$808,800.00	$5,796,800.00	$0.00	$6,605,600.00	2.47
				Total:	$26,840,200.00	$119,730,000.00	$0.00	$146,570,200.00	260.10