

# DOWNTOWN ALLIANCE NEWS

*A Publication of the Downtown Mobile Alliance*

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## Redefining Transportation for the New Age

*By Asia Frey*

The Downtown Alliance strives to bring people downtown -- to work, to play, to live. Of equal importance is the question of how people get around once they get here. Downtown is a district unique in its transportation needs, and the opportunities, issues, charms and problems are like no other part of Mobile.

Movement throughout Downtown Mobile consists of separate but interconnected entities based on what you use to get where you want to go. Here's a look at Downtown Mobile through the lens of how you get around once you get there. Each method has its own logic, its own setbacks, and each has experienced recent improvements in the downtown area.

### *Four wheels*

Automobiles are accustomed to their status as, well, a driving force in any transportation equation. The concept of sharing the road may be foreign to some, and the flash of a bicycle rider speeding past their window may be startling, while pedestrians are best confined to their sidewalks, crossing at their own risk. To encounter competition from cyclists and pedestrians downtown can be a surprise, and the sense of security engendered by the cocoon of an automobile can make any driver feel like king of the road.

Meanwhile, another aspect of downtown traffic, the one-way street, can throw off the visitor who is unfamiliar. Conversely, the thrill brought on by the false perception that there is no one in your way can create dangerous conditions for the over confident driver down the one-way street.



One important change to the streets of downtown is the process of redirecting the traffic flow in portions of downtown. To improve vehicular access to and from downtown destinations, enhance the pedestrian environment and slow through-traffic, this multi-phase project will convert some one-way streets to two-way. The City of Mobile began with the blocks surrounding the new RSA Tower (Royal, St. Francis and Dauphin Streets) and is currently in the process of converting the remaining portion of St. Francis Street. This will also create more retail exposure for sites along these roads.

Large numbers of onstreet parking spaces belie the anxiety that uninitiated visitors express about finding a place to park. Once here, public transportation opportunities are readily available, including the moda!, an electric trolley service available Monday through Saturday from 7 a.m. until 6 p.m. moda! stops regularly at most accommodations and attractions, including the Alabama Cruise Terminal, a valuable way to connect visitors to our downtown destinations. The Wave Transit public transportation system is based in Downtown Mobile. Service runs regularly from the GM&O transportation center to all points in Mobile and several surrounding communities.

The George Wallace Tunnel, which earned the dubious distinction of being named Alabama's number one "chokepoint" in a 2010 report from the nonprofit TRIP, is set to receive a nearly \$27 million overhaul beginning as early as 2012, according to state highway officials. The proposed plans include eliminating the Water Street interchange at the tunnel's eastbound entrance and moving it to Canal Street instead, constructing the on and off ramps in a diamond formation, as opposed to loops.

The removal of the Water Street ramps is vital to connecting Mobile's waterfront to downtown, particularly Fort Conde Village, which would roughly double in size according to these plans. A downtown that is connected to the waterfront is a part of the Vision for 2015 for Mobile.

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*Busy Government Street can be intimidating for pedestrians, bicyclists and well as drivers!*

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## Director's Letter

### The Role of Government to Business Success

What role does government, at its various levels, have in the lives of its citizens? That topic is of much debate right now in our country and throughout the world. Blessedly in the halls of Congress, and at city halls and county courthouses throughout the United States, that discussion is peaceable and civil. Part of the reason for this is that we have governments that are generally free of corruption, but poised to root out the endless supply of corrupting forces; civil servants who for the most part love their country and want to serve it to the best of their abilities; and an engaged citizenry that is allowed to monitor the activities of its government and make a complaint without being exterminated. Many elected officials find it popular to degrade the role of government in the civic and economic success of our country. They quote Henry David Thoreau for political expediency without truly thinking about the consequences of such a position. I would argue that government has a very significant role to play in the success of business and civic life – in fact that is why human beings moved together to create coalitions and, later, governments. The role of government at all levels must be carefully crafted to be a supporting role guided by moral principles, but it is a significant role none-the-less.

I will give some examples. I was recently in a business when a significant thunder storm began. Within short order, the customers were told the business was closing because the property floods due to unaddressed storm water management issues in the street system. In this case, the business could not function because the government they rely on to create an environment conducive to the conduct of business was not doing its job, probably because it did not have the money to do so. How long will this go on before that business closes or moves to a place where the jurisdiction can provide the services the business needs to be successful? Everybody disses taxes, but Americans have a very high quality of life because we have governments that function – some better than others, clearly – and that includes a relatively fair system of collecting taxes.

Elsewhere in this issue of "Downtown Alliance News," there is an article written by our delightful Spring Hill College intern, Emily Landrieu about the success of Louisiana's "Cultural Products Districts." In 2007 the Louisiana legislature passed legislation that created a process whereby cities and the state arts division could create districts in which special incentives would be allowed for artists and building owners. In such districts, artists can sell their works free of sales tax and building owners receive special tax incentives to rehabilitate their buildings. The end result has been a concentration of creative talent in certain areas and, because these areas tended to be defined by blighting and deteriorating building conditions, the return to vibrancy of significant numbers of properties. Study after study has shown the benefits of concentrating uses – think Silicon Valley, the Raleigh Research Triangle, or Broadway, for that matter. We know that these concentrations lead to economic strength that is more than the sum of the individual operations. People get smarter and their talents increase exponentially when around other smart and talented people.

Following our mission to enhance the economic and cultural vibrancy of Downtown Mobile, the Downtown Alliance is encouraging enactment of legislation that would allow cities in Alabama to encourage the concentration and celebration of the arts and cultural industries in downtown areas. This would be an opportunity for government to use its supporting role to encourage entrepreneurship and creativity, protect the public's investment in the significant amount of public infrastructure (roads, sidewalks, parks, utilities, buildings) in such areas, and to enhance the quality of the lives of its citizens – the primary role of government.

Government also has an important role to bring efficiency to its operations and to the ways in which it interacts with its citizens and businesses. For the past year, the Alliance and the Chamber have been supporting Mayor Jones and his administration on an initiative to make the permitting process for building rehabilitation and construction more efficient. Success in this area will improve city operations and give our entrepreneurs and their assisting professionals more time for serving their customers and making money. City employees, design professionals, developers, and business owners have all worked together to strategize as to the solutions to address the inefficiencies that exist in the current system. Every organization

# MOB Takes over Port City

By Emily Landrieu

With the beautiful weather and increasing gas prices, bicycling has never looked better. Here in Mobile, recreational biking is beginning to gain momentum thanks to Mobilians on Bikes (MOB). MOB is a self organized group that is dedicated to promoting cycling as a fun, yet utilitarian, way to get you where you're going.

Nik Hallberg, along with his wife, founded Mobilians on Bikes as a way to meet others in the Mobile community who enjoy being active and social, as well as to refute the idea that cars are the only way to get around. "Relying on a car to go a few miles around town just seems ridiculous to me," says Hallberg.

While most might see riding a bike as a leisure activity, Hallberg says it is beneficial for the Mobile community in a number of different ways. "We feel that for the environment, our health, our wallets and our overall well being, using a bike is simply better for us." Centered in midtown and downtown Mobile neighborhoods, Mobilians on Bikes hope to get people comfortable with riding in the city. "We aren't inventing anything," says Hallberg. "Interest in using bikes for urban transportation is strong throughout the country and the world."

While a great initiative with a lot of energy behind it, MOB has run into some obstacles. Hallberg has found that in addition to the lack promo-



*Mobilians on Bikes gather in downtown and midtown for leisurely rides on the weekends. Bikers of all ages and abilities are encouraged to attend.*

tion from local leaders, active living is not a given in the community. "It doesn't seem to be second nature to choose a bike for short trips...starting a bicycle culture in Mobile is like starting from scratch," Hallberg says.

Hallberg says you do not have to be an athlete to join. MOB is open to all ages and members ranging from small children to ones over 70 years old. So if you are interested in a free way to have fun while helping the environment and enjoying the outdoors, hop on a bike and see where it takes you.

## **Invest in a permanent fund for Downtown Mobile improvements Give to the Main Street Mobile Endowment**

Gifts from \$10 to \$10,000 are appreciated as each gift, when combined with that of other generous and caring donors, helps build the endowment. The Main Street Mobile Endowment is held in perpetual trust at the Community Foundation of South Alabama. Only the annual earnings from the endowment are distributed to MSM for projects to benefit and improve Downtown Mobile.

Main Street Mobile, Inc. (MSM) is a charitable organization designated under 501(c)(3) of the IRS code. Gifts to Main Street Mobile, Inc. are fully deductible as allowed by law.

I pledge/donate \$ \_\_\_\_\_ to Main Street Mobile, Inc. for application to the Main Street Endowment.

Check Enclosed \_\_\_\_\_

Bill Me (check one) (annually) \_\_\_\_\_ (Biannually) \_\_\_\_\_ (Monthly) \_\_\_\_\_

Name: \_\_\_\_\_

Address: \_\_\_\_\_

Telephone: \_\_\_\_\_ Email: \_\_\_\_\_

Please let us know if you wish the gift to remain anonymous. We annually recognize our donors in our annual report and other special fund reports.

Send Completed Pledge Form/Donation to Main Street Mobile, Inc., PO Box 112, Mobile, AL 36601. For more information or a meeting to discuss giving to the endowment, please contact Elizabeth S. Sanders at (251) 434-8498.

## Panhandling Ordinance Having Impact

When confronted by a panhandler on the sidewalk or in a parking lot, even the most generous and kind-hearted of us are uncomfortable. Somehow we sense that this is not the best way to help, and in this case our intuition is exactly right. Numerous agencies downtown provide food, shelter, clothing and even money for gas. So when you give to people on the street asking for money, you are likely supporting an addiction or other destructive lifestyle.

Not all panhandlers are homeless and needy. Many simply earn their living by begging from citizens and visitors, which is why last year the Downtown Mobile Alliance worked with the city and social service agencies to draft an ordinance to ban the practice throughout much of downtown. The ordinance was enacted in September 2010. According to Lt. Thomas



Menton, Commander of the downtown Central Events Unit, the ordinance is working. The old laws were difficult to enforce, and so with a new focused law at their disposal, undercover police officers were able to quickly round up some of the most flagrant offenders. Menton says a typical month now sees seven to nine arrests, but he adds "the word is getting out to the community of panhandlers that it's best to move on to another town."

Ideally, Menton says, "we'd like to see no arrests. We'd like to never have to worry about people being bothered by panhandlers." In the meantime, one of the best ways to reduce the problem is for our citizens to simply say, "No," when approached by someone asking for money. Without a source of income, and with consistent police enforcement, panhandlers will move on to greener pastures.

## Cultural Districts Spur Economic Development

By Emily Landrieu

In a city where culture is king, it should come as no surprise that New Orleans has found a way for artists and entrepreneurs to capitalize on their creations.

In 2007, New Orleans created the 'Cultural Districts Program,' that was designed with the goal of revitalizing communities through various cultural activities by offering tax incentives. The program established that any artist or creator, who produced original art, would receive various tax exemptions for operating and selling their art in designated districts throughout the city. Included in the exception are property owners who rehabilitate historic residential and commercial buildings as well as gallery owners selling original art. In New Orleans, this cultural economy accounts for 144,000 jobs and counting.

Currently, there are 20 of these districts in New Orleans, each of which has grown culturally and economically since the program began. "Culture creates jobs," said New Orleans cultural economy director, Scott Hutcheson. "When you give incentives for people to create and sell art, the culture becomes richer and people start to take notice."

Living in a city that faces many of the same traditions and issues as New Orleans, it couldn't hurt for Mobile to take a play from their book. We all realize that although much of downtown is great, there is still much to be desired. Being a city on the water, Mobile has a unique opportunity to showcase its beauty and talents to visitors from around the world. However, like anything else today, people need incentives to get things started. In creating its own Cultural Districts Program, Mobile's growth potential could increase indefinitely. As we've seen from each of the 20 districts in New Orleans, the program creates almost a domino effect. Artists open businesses due to the incentives, jobs then become available, attract-

ing residents and visitors to spend money, all of which in turn allows us to improve and enrich our downtown. Additionally, the presence of the arts is shown to increase property values as well as to boost the success of surrounding businesses. It's a cycle that is only beneficial and that can make downtown Mobile a destination for visitors and residents alike. Initiating a similar program could give downtown Mobile the kick it needs to really start a process of cultural revitalization.

Although any kind of revitalization doesn't happen overnight, it won't happen at all if initial steps are never taken. There is much to be done and many who can do it. Cultural Districts have clearly spurred development in New Orleans and there is every reason to believe they would contribute to Downtown Mobile's growth as a hub of cultural and economic activity as well.

*The creation of Cultural Districts in Mobile could lead to more local retail opportunities and encourage other development downtown.*



# Weaving the Fabric

By Asia Frey

A closer look at The Mobile Arts Council, a long-time non-profit organization that calls downtown home.

## **What does the Mobile Arts Council do?**

Mobile Arts Council's mission is to bring people and art together, to make art accessible to as many people as possible. MAC's role is closely aligned to community development.

MAC serves as a connector linking programs and services offered by area artists and arts organizations to potential patrons, audience members and participants. MAC is also a facilitator bringing like-minded organizations and artists together to work cooperatively. Additionally, MAC is a catalyst, initiating projects or programs that use the arts to address unmet needs



*The Mobile Arts Council has been connecting people to art in all its forms for decades. The Council's galleries at 318 Dauphin Street feature some of the area's most promising emerging artists.*

within the Mobile area. Bob Burnett, the council's executive director, sat down with the Downtown Alliance News for an interview.

## **What does the downtown location mean to your non-profit?**

The Downtown of a community has historically been likened to the living room of a house. Downtown is where residents and visitors alike come together for communal events. Because MAC is the only nonprofit that represents all art forms, it is only appropriate that we have a presence in the City-designated Cathedral Square Arts District. In close proximity to Mobile Arts Council's offices are the Saenger Theatre, Space 301, The Larkins Music Center – home to Mobile Opera and Mobile Symphony, The Exploreum, the Museum of Mobile and, when it is completed in the next couple of years, GulfQuest, the Maritime Museum of the Gulf of Mexico.

Mobile Arts Council is also in the heart of a growing gallery scene in Downtown Mobile. Exhibitions at MAC are community-based and focus on emerging area artists and student work. The Skinny Gallery, sponsored by the Hearin-Chandler Foundation, is also the location for retrospectives of area artists, who have included Fred Marchman, Dr. Henri Rathle, Louise Estes and Fred Baldwin. As a cornerstone for the monthly LoDa ArtWalks, MAC is often host to literary and performing artists, in addition to the visual artists featured in the gallery.

The Downtown is the heart and soul of a community, and creative ex-

pression is the heart and soul of the people who live there. It is only natural for Mobile Arts Council to be in the heart of Downtown Mobile.

## **How long have you been in your location?**

Mobile Arts Council has been its current location at 318 Dauphin Street for six years. Prior to that, Mobile Arts Council was housed in the Turner Building at 300 Dauphin Street for a number of years.

## **What is your dream for downtown Mobile, as it relates to your organization?**

A Downtown that maintains its human scale and walk-ability is a great place to start. The streets are bustling with people of all ages. Deliveries are being made up and down the streets. Cafés and bistros are filled with downtown residents. Families take advantage of the green spaces and people trails that connect downtown with the rest of the metropolitan area. Water works and sculptures serve as mini attractions for visitors and residents, inspiring the imagination and hands-on interaction. For shoppers, there are small boutiques and men's specialty stores; art galleries and antique shops are interspersed with design-oriented stores offering items from lamps to rugs, furniture to fabric and accessories for the home.

We also envision a Downtown Mobile that has become a proving ground for young architects synthesizing the newest materials with craftsmanship and innovation. A new performing arts center grounds one portion of the downtown area. The state-of-the-art Center consists of a symphony hall, a theater that serves as home to both Mobile Opera and Mobile Rep, with a black box theater where small productions are performed and resident playwrights give life to new productions. The last facility in the Center is a theater for Mobile Ballet and Mobile Contemporary Dance, with adequate rehearsal and studio spaces. Within walking distance is the University of South Alabama's Performing and Fine Arts Department. Students and area artists intermingle in artist live/work spaces that provide affordable situations for the struggling artist, as well as established, internationally recognized authors and directors. The Art Department has developed a separate film school that feeds into area documentary and commercial film studios and firms.

On another side of Downtown, we see a craftsmanship academy turning out some of the finest glass, plaster, silver, iron, leather and wood objects and architectural elements that are available in the U.S., if not the world. All of these creative disciplines have required small businesses from art supply stores and framers to sound and lighting specialists to instrument makers and repair services to set up shops in the downtown area to support and sustain these dynamic institutions, organizations and entrepreneurs.

## **Do you have a favorite downtown moment or anecdote you can share?**

There is not necessarily one example, but rather a number of instances where people who return to Mobile after being absent for a number of years or residents who have not made their way east of the interstate since childhood experience ArtWalk and remark that they had no idea that there was so much to do and see in Mobile.

**Visit [www.mobilearts.org](http://www.mobilearts.org) to learn more about the Mobile Arts Council, and to get involved.**

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### Two Wheels

Bicycle traffic is a force that is gaining momentum throughout the country. Advocates point to improvement in many of the woes plaguing our country, from dependence on fossil fuels to health problems from inactivity. The recession is estimated to have put even more commuters on bicycles, and popularity for this mode of transportation, with its desirably small carbon footprint, continues to grow.

While there are many good reasons to ride a bicycle around town, safety concerns threaten to keep this admirable pursuit on the fringes with only the most dedicated commuters braving the road alongside their much larger and heavier counterparts, automobiles and buses. For more on the future of cycling in Mobile, see the interview with Nik Hallberg on page 3. A series of artist-designed bike racks help send a welcoming message to cyclists. Designed by Bruce Larsen, these whimsical sculptures do double duty as public art and a public service. Bike lanes or even dedicated traffic signals would be further steps to enabling bicycle traffic.

### Feet

A walk downtown is one of our city's great pleasures. Window shopping, people watching, the convenience of walking from office to lunch or out for a happy hour networking event- these are part of the appeal of a professional or personal life based in this area.

Part of the vision for 2015 for Downtown Mobile is a downtown that is walkable, day and night. Mom may have taught you to be careful crossing the street, but it is also the responsibility of city planners to make that possible, through the inclusion of ample crossing opportunities, audible pedestrian signals and other safety measures.

While ideologically similar, cyclists and pedestrians can find themselves at odds when it comes to sharing road spaces. A speeding cyclist can be as dangerous to a pedestrian as a car, since its comparatively quiet approach does not give the same warning as a rumbling motor.

Stimulus money for various traffic projects has been earmarked to create pedestrian countdowns that are the state of the art in pedestrian safety. All 500 of the city's current signals will be replaced, with a vital new feature: a countdown next to the color coded hand system. The current system features a confusing orange hand that was meant to signal the pedestrian to clear through the intersection, but that was frequently perceived as a

full stop sign. The countdown should express more clearly how much time remains to cross safely.

### The Complete Streets Concept

All told, it's going to take more than courtesy to keep downtown flowing with safe cars, buses, bikes and pedestrians. The concept of complete streets emphasizes planning roadways that are safe and welcome for all people- regardless of age, ability or mode of transportation. A Federal Highways Administration safety review found that streets designed with sidewalks, raised medians, better bus stop placement, traffic-calming measures and treatments for disabled travelers improved pedestrian safety. Some features, such as medians, improved safety for all users: they enable pedestrians to cross busy streets in two stages, reduce left-turning motorist crashes to zero, and improve bicycle safety.



Bruce Larson's **Gulf Wildlife** is a focal point along the 150 block of Dauphin Street.

Downtown can set the tone for how tomorrow's cities should look: less congested with traffic, open and safe for all forms of transportation, and full of businesses, shops and restaurants that are well worth the trip, whatever the mode. The Downtown Alliance remains a leader in that vision.

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should do such an analysis with some regularity. Doing so is not without costs, but we have seen too many cities, businesses, organizations, etc. fade into obsolescence because of a failure to look at their systems and invest in efficiency upgrades.

To conclude, government has a significant role in ensuring the quality of our lives and in supporting the conduct of business in our communities. It has a role of doing what it is supposed to do whether that is keeping the peace or building and maintaining infrastructure. To do this, it has the role of generating the resources necessary to perform its functions without imposing unreasonable burdens on its citizenry. Government has the role of using its powers and resources to encourage development. This is nothing new. This has been going on for hundreds, if not thousands of years. Our

leaders just have to decide what kind of, and where they are going to encourage, development. Walkable urban environments are the most efficient places to govern for cities like Mobile, but we also need policies that assure farmland and forests. Finally, government has to have efficient processes so that people do not waste time they could use to be making money (or doing community service or whatever) just sitting around an inefficient government office – the hours at the DMV to secure a license come to mind. An efficient, well run government, no matter the jurisdiction, benefits us all, but with that benefit comes the obligation to demand the highest quality of services from that government, and to pay a fair and reasonable price for those services. This is our civic responsibility.

— Elizabeth Sanders

# Exemptions and Reductions to BID Assessment

**Residential:** If you own **and** occupy a residential property in the Business Improvement District (BID), you may be eligible for an exemption from the Downtown Mobile District Management Corporation assessment. Because property changes hands from year to year and because owner-occupied property sometimes becomes rental property, you must apply for the exemption each year.

Though residential property owners enjoy all the benefits of BID Services, they may file for an exemption. We do, however, have civic minded residents who voluntarily contribute because they recognize the value of those services.

Property owners who want to take the exemption under the "single family owner occupied" category should submit an application anytime **before May 1, 2011**. The property owner must also provide an affidavit confirming that the property is owner-occupied, single family residential and stating that the property owner will notify the District Management Corporation of any change in the use of the property occurring during the applicable District Management Corporation fiscal year.

**Not-for-Profit:** Properties owned by not-for-profit corporations and that are exempt from ad valorem taxes are eligible for a 50% reduction in their annual Business Improvement District (BID) assessment. Application for this reduction must be made annually according to the BID's guiding documents.

Property owners who are eligible for a reduction under the "not-for-profit" category should submit an application before **May 1, 2011**.

501(c)(3) organizations must provide an IRS determination letter recognizing the organization's exempt status and current documentation from the Mobile County Revenue Commissioner's office indicating that the property is exempt from real property tax. If you have previously provided a copy of the IRS determination letter, please provide an affidavit stating that the IRS has not revoked the organization's tax-exempt status under 501(c)(3) in lieu of an IRS determination letter, together with the required documentation from the Mobile County Revenue Commissioner's office.

**Any property owner who fails to provide all of the required documents in support of a request for an exemption or reduction before May 1 shall be invoiced for the full amount of the assessment and subject to the District Management Corporation's collection procedures.**

The applications for both the residential and non-profit exemptions are available on our website at [www.downtownmobile.org](http://www.downtownmobile.org). If you have any questions about the application, or if you would like help with the affidavit, please contact Sherri Bumpers at [sbumpers@downtownmobile.org](mailto:sbumpers@downtownmobile.org) or 251-434-8498.

## Gulf Opportunity ("GO") Zone Tax Incentives Extended through December 2011

The Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 (the "Act") passed late in December 2010, and extends a number of tax incentives that were enacted in the Gulf Opportunity Zone Act of 2005 (the "GO Zone Act"). Generally, the GO Zone Act sought to provide tax relief to spur the recovery of Louisiana, Mississippi and Alabama after Hurricane Katrina. The Act extends the following GO Zone Act provisions through 2011:

### Increased Rehabilitation Tax Credits

Generally there is a 20 percent tax credit for qualified rehabilitation expenditures incurred with respect to certified historic structures, or a 10 percent credit for qualified rehabilitation expenditures made with respect to qualified rehabilitated buildings (i.e., buildings placed-in-service prior to 1936). The Act extends the GO Zone increased percentages of 26 and 13 percent, respectively, to December 31, 2011.

### Increased State Low-Income Housing Tax-Credit Ceiling

The GO Zone Act increased the otherwise applicable state low-income housing tax-credit ceiling for each of the states located in the GO Zone for calendar years 2006, 2007 and 2008. The additional credit cap for each of the GO Zone States equaled \$18.00 times the number of State's residents within the GO Zone. The Act extends this placed-in-service deadline to December 31, 2011.

### GO Zone Bonds

The GO Zone Act authorized states in the GO Zone to issue qualified private activity bonds ("GO Zone Bonds") to finance the construction and re-

habilitation of residential and nonresidential property located in the Go Zone. The Act extends this temporary authority to issue GO Zone Bonds to December 31, 2011.

### Bonus Depreciation

Prior to the passage of the Act, the Internal Revenue Code afforded taxpayers an additional first-year depreciation deduction equal to 50 percent of the adjusted basis of specified GO Zone extension property placed-in-service on or before December 31, 2010. Further, in the case of nonresidential or residential rental real property, only the adjusted basis of such property attributable to manufacture, construction, or production prior to January 1, 2010 was eligible for the additional first-year depreciation deduction.

The Act extends this place-in-service date to December 31, 2011. Further, in the case of nonresidential or residential rental real property, the Act provides that the adjusted basis of such property attributable to manufacture, construction or production prior to January 1, 2012 is eligible for the additional first-year depreciation deduction. Specified GO Zone extension property is defined as property substantially all the use of which is in one or more specified portions of the GO Zone and which is: (1) nonresidential real property or residential rental property that is placed-in service by the taxpayer on or before December 31, 2011; or (2) in the case of a taxpayer who places into service property described in (1) above, certain computer software, water utility or qualified leasehold property if substantially all of the use of such property is in such building and such property is placed-in-service within 90 days of the date the building is placed-in-service.

## Man and Beast Team up for Mardi Gras

By Carol Hunter



*Police horses are among the best ambassadors on the force.*

Every year Mardi Gras brings thousands of revelers, indeed more than 100,000 on some days, to the streets of Downtown Mobile. Most come for the chance to take part in the fun and frivolity of the Carnival season, but some apparently come looking for trouble, or perhaps trouble simply finds them. In any case, the Mobile Police Department is ready with specially trained teams of man (or woman, as the case may be) and horse.

Almost 40 equestrians from across the country arrived in the Port City the week before Fat Tuesday to train with some of Mobile's finest in the art of crowd control on horseback. It is not the kind of work that comes naturally to most horses. The noise, the constant movement and sheer numbers of people can be overwhelming even to such massive beasts. But after a few days of training at the Mobile Mardi Gras Mounted School, the horses and riders are ready for whatever might come their way. The animals are exposed to waving flags, cheering crowds, police sirens, simulated gunfire and even a marching band in the parade ring...most of the situations they'll encounter on a typical parade night. Many at first shy at the sights and sounds of Mardi Gras, but gradually they become accustomed to the raucousness and are ready for one of the country's biggest parties.

A 17-year veteran of the Mounted Academy comes from Pensacola every year to help manage what could become unmanageable in a heartbeat. Leslie Leland takes great pride in stopping problems before they happen.

She says she and her horse are now able to sense a crowd beginning to "get rowdy when a parade stalls." She explains, "We can move in and disperse what might become an ugly situation simply because people will always get out of the way of a horse."

Lt. Tommy Menton, head of the Downtown Mobile Central Events Unit, couldn't agree more. "People have a natural respect for the size and power of a horse," he says. Over the years Menton has discovered that a trained police horse and rider can do the work of five to ten officers on foot. But perhaps even more important during events like Mardi Gras and BayFest is the height advantage mounted officers have. "They can spot trouble from greater distances, and being above the crowd avoids face-to-face confrontations between police officers and crowds that can quickly escalate," Menton explains.

The Mardi Gras Mounted Academy is a win-win for everyone involved. Forty teams of man and horse can now take their training back to their communities and Mobile can put Mardi Gras 2011 in the books under the column: No Major Problems.

*Police officers on horseback provide an extra measure of security during Mardi Gras.*

