## DRAFT

## **ORDINANCE NO. 25-10**

AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE CITY OF COLUMBUS, NEBRASKA, CONTINUING THE IMPOSITION OF A LOCAL OPTION SALES AND USE TAX OF ONE PERCENT (1.00%); PROVIDING FOR THE TERM AND APPLICATION OF SUCH SALES AND USE TAX; PROVIDING FOR AN EFFECTIVE DATE OF THIS ORDINANCE AND FOR THE PUBLICATION OF THIS ORDINANCE IN PAMPHLET OR ELECTRONIC FORM.

WHEREAS, the Mayor and Council of the City of Columbus, Nebraska, called an election to be held on June 10, 2025, on the question of two propositions, the first being Proposition "A" to authorize the continued imposition of a sales and use tax of one percent (1.00%) upon the same transactions within the city on which the State of Nebraska is authorized to impose a tax, subject to the following terms and conditions as provided in the ballot question voted on at such election:

- <u>Period of Tax</u>. Such 1.00% sales and use tax shall commence on April 1, 2027, which is the termination date of the City's previously authorized 1.00% sales and use tax, and shall terminate on the fifteenth (15<sup>th</sup>) anniversary of its commencement.
- <u>Purpose of Tax</u>. The revenues collected from such sales and use tax shall be applied to the following:
  - 1. Property Tax Relief, Public Safety, & Capital Improvements;
  - 2. Annual operating costs of the City's aquatic facilities in an amount each year as shall be set out in the City's annual budget; and
  - 3. Funding for an Economic Development Program in an amount equal to eight percent (8%) of such revenue up to a maximum of \$650,000 annually, commencing April 1, 2027, through April 1, 2042.

WHEREAS, at said special election, the report of the Platte County Election Commissioner finds that the ballot question was submitted to the voters, and in compliance with statutes governing the holding and conduct of municipal elections and that the result of the votes cast is as follows.

## **PROPOSITION "A"**

TOTAL BALLOTS CAST FOR SAID ONE PERCENT (1.00%) SALES AND USE TAX	<u>2250</u>
TOTAL BALLOTS CAST AGAINST SAID ONE PERCENT (1.00%) SALES AND USE TAX	<u>1142</u>

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF COLUMBUS, NEBRASKA, that the City of Columbus continue to impose a sales and use tax of one percent (1.00%) upon the same transactions within the city on which the State of Nebraska is authorized to impose a tax, subject to the following terms and conditions:

- <u>Period of Tax</u>. Such 1.00% sales and use tax shall commence on April 1, 2027, which is the termination date of the City's previously authorized 1.00% sales and use tax, and shall terminate on April 1, 2043 (the fifteenth (15<sup>th</sup>) anniversary of its commencement).
- <u>Purpose of Tax</u>. The revenues collected from such sales and use tax shall be applied to the following:
  - 1. Property Tax Relief, Public Safety, & Capital Improvements;
  - 2. Annual operating costs of the City's aquatic facilities in an amount each year as shall be set out in the City's annual budget; and
  - 3. Funding for the City's Economic Development Program in an amount equal to eight percent (8%) of such revenue up to a maximum of \$650,000 annually, commencing April 1, 2027, through April 1, 2042.

BE IT FURTHER ORDAINED that the City Clerk is hereby authorized and directed to submit a certified copy of this ordinance to the State Tax Commissioner, to be accompanied with a certified map of the City.

This Ordinance shall take effect and be in full force from and after its passage by the Mayor and City Council and approval by the Mayor and publication in pamphlet or electronic form as provided by law.

INTRODUCED BY COUNCIL MEMBER \_\_\_\_\_

PASSED AND ADOPTED THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2025.

ATTEST:

MAYOR

ASSISTANT CITY CLERK

APPROVED AS TO FORM: