

**RESOLUTION OF THE BOARD OF EDUCATION TO INCREASE
THE BASE GROWTH PERCENTAGE TO DETERMINE
ITS PROPERTY TAX REQUEST AUTHORITY**

WHEREAS, the Board of Education (“Board”) for **Dakota County School District 22-0031**, commonly known as **Homer Community Schools** (the “School District”); and,

WHEREAS, the Nebraska Legislature enacted several measures including LB 243, to adjust public school district revenue and finances; and,

WHEREAS, LB 243 generally limits a public school district’s property tax request authority, subject to limited exceptions; and

WHEREAS, LB 243 includes an exception to generally allow a school district to otherwise exceed the default property tax request authority if at least seventy percent of the Board of Education votes in favor of the increased request; and

WHEREAS, the funding needed for the School District to meet its obligations to its students will require an increase in the base growth percentage used to determine the School District’s property tax request authority under Nebraska State Statute 79-3403; and

WHEREAS, Nebraska law authorizes the Board, upon affirmative vote of at least seventy percent (70%) of the Board, to increase such base growth percentage by up to 7 percent (7%).

BE IT THEREFORE RESOLVED that, pursuant to Nebraska State Statute 79-2405(2), the Board hereby increases the base growth percentage used to determine its property tax request authority for the 2026-2027 budget in an amount of 7%.

Said Resolution was adopted by the Board of Education by a vote of to on the 11th day of August, 2026.

President of the Board

ATTEST:

Secretary of the Board