

DRAFT

RESOLUTION NO. R25-56

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF COLUMBUS, NEBRASKA, CALLING FOR A SPECIAL ELECTION TO BE HELD ON JUNE 10, 2025, TO SEEK VOTER APPROVAL ON PROPOSITION "A" TO AUTHORIZE THE CONTINUATION OF IMPOSITION OF A SALES AND USE TAX OF ONE PERCENT (1.00%) UNDER CERTAIN TERMS AND CONDITIONS; PROPOSITION "B" TO AUTHORIZE THE CITY TO AMEND ITS ECONOMIC DEVELOPMENT PROGRAM TO EXTEND THE TERM AND AMEND FUNDING PROVISIONS, WHICH MAY BE AMENDED ONLY UPON APPROVAL OF PROPOSITION "A" ABOVE; AND RELATED MATTERS.

WHEREAS, § 77-27,142 of the Revised Reissue Statutes of the State of Nebraska provides:

(1) Any incorporated municipality ... by ordinance of its governing body is hereby authorized to impose a sales and use tax of one-half percent, one percent, [or] one and one-half percent ... upon the same transactions that are sourced under the provisions of sections 77-2703.01 to 77-2703.04 within such incorporated municipality on which the State of Nebraska is authorized to impose a tax pursuant to the Nebraska Revenue Act of 1967, as amended from time to time.... No sales and use tax shall be imposed pursuant to this section until an election has been held and a majority of the qualified electors have approved such tax pursuant to sections 77-27,142.01 and 77-27,142.02.

WHEREAS, a one percent (1.00%) sales and use tax is currently being imposed by the City as approved by the voters at an election held May 10, 2016, the collections from which are currently authorized to be applied to (a) costs of drainage, street and capital improvements of the City, (b) indebtedness incurred to pay the costs of such drainage, street and capital improvement projects, and (c) annual operating costs of the City's aquatic facilities in an amount as shall be set out in the City's annual budget; and

WHEREAS, the City of Columbus, Nebraska (the "City") has previously adopted an Economic Development Program pursuant to Section 18-2701 et seq., Reissue Revised Statutes of Nebraska, as amended, and to facilitate the success of Columbus's economic future, an amendment to the ordinance governing the Economic Development Program has been prepared for the City of Columbus and is being considered for adoption; and

WHEREAS, the amendment to the ordinance governing the Economic Development Program, if adopted, calls for the use of funds from various local sources of revenue for projects or programs providing direct or indirect financial assistance to qualifying businesses or payment of related costs and expenses pursuant to Section 18-2701 et seq., Reissue Revised Statutes of Nebraska, as amended; and

WHEREAS, to provide continuing funding for the Economic Development Program, the City is seeking to allocate up to eight percent of such one percent sales and use tax annually, with a maximum of \$650,000 per year.

NOW, THEREFORE, BE IT RESOLVED by the Mayor and City Council of the City of Columbus, Nebraska,

SECTION 1. The Mayor and City Council find and determine (1) that the City currently levies and collects a total of 1.50% sales and use tax previously approved by the electors of the City of Columbus and there has not been submitted to the electors of the City of Columbus a proposition on the question of the levy of sales and use tax within the previous 23 months; (2) that 1.00% of the current total 1.50% sales and use tax described above shall terminate by its term on March 31, 2027, and, 0.50% of the current total 1.50% sales and use tax described above shall terminate upon collection of funds to pay off associated bonds which is currently expected to be by January 1, 2040.

SECTION 2. That the Mayor and Council are seeking to authorize the allocation of up to eight percent of the one percent (1.00%) sales and use tax in order to fund the Economic Development Program of the City.

SECTION 3. That the proposed amendment to the ordinance governing the Economic Development Program of the City of Columbus, Nebraska, to reflect the changes contemplated by the propositions submitted hereunder will be considered upon voter approval of such propositions.

SECTION 4. A special election will be held on June 10, 2025, at which time there shall be submitted to the electors of the City of Columbus, Nebraska, the following ballot questions:

PROPOSITION "A"

"Shall the City of Columbus, Nebraska, be authorized to continue to impose a sales and use tax of one percent (1.00%) upon the same transactions within the City of Columbus on which the State of Nebraska is authorized to impose a sales and use tax, subject to the following terms and conditions?

- Period of Tax. 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 (15th) anniversary of its commencement.
- Purpose of Tax. 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, but only if Proposition “B” below is approved by the voters pursuant to and as provided in said Proposition B submitted at this election.”

- ☐ FOR said one percent (1.00%) sales and use tax, subject to such terms and conditions
- ☐ AGAINST said one percent (1.00%) sales and use tax

If a majority of the votes cast upon such question shall be FOR such tax, then the governing body of the City of Columbus shall be empowered as provided by Section 77-27,142 to levy said sales and use tax and shall proceed to impose a tax pursuant to the Local Option Revenue Act subject to such conditions. If a majority of those voting on the question shall be AGAINST such tax, then the governing body of the City of Columbus shall not impose such sales and use tax.

Electors voting in favor of Proposition “A” shall blacken the oval opposite the words “FOR said one percent (1.00%) sales and use tax, subject to such terms and conditions” following such proposition, and electors voting against Proposition “A” shall blacken the oval opposite the words “AGAINST said one percent (1.00%) sales and use tax” following the proposition.

PROPOSITION “B”

“Shall the City of Columbus amend its existing economic development program, approved by the voters on November 6, 2018, (the “Program”) as follows?

- Extend the Program termination date from March 31, 2032, to March 31, 2047;
- Provide that annual funding from local sources of revenue shall be eight percent (8%) of the City’s one percent local option sales tax, with a maximum of \$650,000 per year, (the “Pledged Tax”) allocated annually commencing April 1, 2027, through April 1, 2042; and
- The Pledged Tax is expected to generate up to \$650,000 annually for a maximum amount of \$9,750,000 from April 1, 2027, through April 1, 2042, to be spent over the extended term for the Program. Additional funds may be sought from sources other than the City.
- Such Program amendments and increase in Pledged Tax shall only be adopted if Proposition “A” above is approved by the voters.”

- ☐ FOR said Program amendment and application of said Pledged Tax
- ☐ AGAINST said Program amendment and application of said Pledged Tax

If a majority of the votes cast upon such question shall be FOR the Program amendment and application of said Pledged Tax, then the governing body of the City of Columbus, Nebraska shall be empowered to amend the Program as provided in such ballot question and Section 18-2701 et seq. R.R.S. Neb, as amended, and shall forthwith proceed to amend the Program and apply the Pledged Tax. If a majority of those voting on the question shall be AGAINST the Program amendment and application of the Pledged Tax, then the governing body of the City of Columbus shall not amend the Program nor apply the Pledged Tax.

Electors voting in favor of Proposition "B" shall blacken the oval opposite the words "FOR said Program amendment and application of said Pledged Tax" following such proposition, and electors voting against Proposition "A" shall blacken the oval opposite the words "AGAINST said Program amendment and application of said Pledged Tax" following the proposition.

SECTION 5. Notice of said election shall be given to the qualified electors of said City by publication at least one time not more than thirty days nor less than ten days previous to the election, and a copy of the sample ballot shall be published one time, not more than ten days, nor less than three days prior to the election. Such notice and sample ballot shall be published in the *Columbus Telegram*, a newspaper printed and of general circulation in said city and the City Clerk of the City shall be, and hereby is directed, to cause such notice and sample ballot to be published.

SECTION 6. The City Clerk of the City shall be, and hereby is authorized and directed to certify a copy of the resolution to the Platte County Election Commissioner by April 18, 2025, who conduct the election as provided by law. The City does hereby agree to reimburse said Election Commissioner for the expense of conducting such election. As provided by Section 32-802, R.R.S. Neb., as amended, the Platte County Election Commissioner shall provide for the publication of the Notice of Election in a newspaper designated by the Election Commissioner no later than forty-two (42) days prior to the date of said election and such notice shall be posted in the office of the Election Commissioner no later than forty-two (42) days prior to such date of election.

SECTION 7. The form of the ballot and the form of the notice of said election shall be substantially in the form submitted to this meeting, a copy of which form shall be made a part of the minutes. The City Clerk is hereby authorized and directed in conjunction with the Platte County Election Commissioner conducting the election, to arrange for the printing of necessary ballots for said election and to do all other things

and to take all other actions appropriate or necessary in order to cause said election to be submitted to the qualified electors of the city as above provided.

This resolution shall repeal all resolutions or portions thereof in conflict herewith.

INTRODUCED BY COUNCIL MEMBER _____

PASSED AND ADOPTED THIS _____ DAY OF _____, 2025.

MAYOR

ATTEST:

CITY CLERK

APPROVED AS TO FORM:

CITY ATTORNEY

NOTICE OF ELECTION
CITY OF COLUMBUS, NEBRASKA

Public Notice is hereby given to the qualified electors of the City of Columbus, Nebraska, that a special election has been called and will be held in the City of Columbus, Nebraska, on Tuesday, June 10, 2025, at which there shall be submitted to the qualified electors of said City the following propositions:

PROPOSITION "A"

"Shall the City of Columbus, Nebraska, be authorized to continue to impose a sales and use tax of one percent (1.00%) upon the same transactions within the City of Columbus on which the State of Nebraska is authorized to impose a sales and use tax, subject to the following terms and conditions?

- Period of Tax. 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 (15th) anniversary of its commencement.
- Purpose of Tax. 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, but only if Proposition "B" below is approved by the voters pursuant to and as provided in said Proposition B submitted at this election."

☐ FOR said one percent (1.00%) sales and use tax, subject to such terms and conditions

☐ AGAINST said one percent (1.00%) sales and use tax

If a majority of the votes cast upon such question shall be FOR such tax, then the governing body of the City of Columbus shall be empowered as provided by Section 77-27,142 to levy said sales and use tax and shall proceed to impose a tax pursuant to the Local Option Revenue Act subject to such conditions. If a majority of those voting on the question shall be AGAINST such tax, then the governing body of the City of Columbus shall not impose such sales and use tax.

Electors voting in favor of Proposition “A” shall blacken the oval opposite the words “FOR said one percent (1.00%) sales and use tax, subject to such terms and conditions” following such proposition, and electors voting against Proposition “A” shall blacken the oval opposite the words “AGAINST said one percent (1.00%) sales and use tax” following the proposition.

PROPOSITION “B”

“Shall the City of Columbus amend its existing economic development program, approved by the voters on November 6, 2018, (the “Program”) as follows?

- Extend the Program termination date from March 31, 2032, to March 31, 2047;
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- The Pledged Tax is expected to generate up to \$650,000 annually for a maximum amount of \$9,750,000 from April 1, 2027, through April 1, 2042, to be spent over the extended term for the Program. Additional funds may be sought from sources other than the City.
- Such Program amendments and increase in Pledged Tax shall only be adopted if Proposition “A” above is approved by the voters.”

☐ FOR said Program amendment and application of said Pledged Tax

☐ AGAINST said Program amendment and application of said Pledged Tax

If a majority of the votes cast upon such question shall be FOR the Program amendment and application of said Pledged Tax, then the governing body of the City of Columbus, Nebraska shall be empowered to amend the Program as provided in such ballot question and Section 18-2701 et seq. R.R.S. Neb, as amended, and shall forthwith proceed to amend the Program and apply the Pledged Tax. If a majority of those voting on the question shall be AGAINST the Program amendment and application of the Pledged Tax, then the governing body of the City of Columbus shall not amend the Program nor apply the Pledged Tax.

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Ballots for early voting may be obtained from the Election Commissioner of Platte County, Nebraska in Columbus, Nebraska.

By Mail Election

This election will be an election by mail. All registered voters residing within the City of Columbus will receive their ballot by mail and therefore no polling places will be open for voting. Ballots will be mailed by the Election Commissioner of Platte County between May 19, 2025, and May 31, 2025. Upon receipt of the official ballot, the registered voter shall mark it, seal the ballot in the identification envelope supplied with the ballot, sign the identification envelope, and comply with the instructions provided with the ballot.

Voter Registration Deadlines

The deadline to register to vote at an agency, online, with a deputy registrar, by mail or delivered by an agent is May 27, 2025. The deadline for in-person registration is May 30, 2025, by 6:00 p.m. at the Platte County Election Commissioner's Office at 1464 26th Avenue in Columbus, Nebraska. Any voter who changes information on a current registration or registers to vote after the ballots have been mailed but before the in-person registration deadline of May 30, 2025, by 6:00 p.m., will be given a ballot at the time of registration or change. Ballots for early voting may be obtained at the Platte County Election Commissioner's office.

Ballot Return Deadline

Voted ballots, sealed in the completed identification envelope and completed in accordance with the instructions provided with the ballot, must be delivered by mail, in person, or by an agent to the Platte County Election Commissioner's Office located at 1464 26th Avenue, Columbus, Nebraska, 68601, or as otherwise instructed by the Election Commissioner. Ballots must be received no later than 5:00 p.m. on Tuesday, June 10, 2025.

BY ORDER OF THE MAYOR AND CITY COUNCIL OF THE CITY OF COLUMBUS

CITY CLERK

MAYOR

PUBLISH:
05:15:25

Affidavit of Publication

(SAMPLE BALLOT)

ELECTION
CITY OF COLUMBUS, NEBRASKA

TUESDAY, JUNE 10, 2025

PROPOSITION "A"

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PUBLISH:
06:03:25

Affidavit of Publication