

RESOLUTION NO. 2025-12

A RESOLUTION OF THE CITY OF CRETE, NEBRASKA INTRODUCING PROPOSITIONS FOR VOTERS TO APPROVE THE EXTENSION OF THE CITY'S .5% SALES AND USE TAX AND THE EXTENSION OF THE CITY'S LOCAL OPTION MUNICIPAL ECONOMIC DEVELOPMENT PLAN, TO BE VOTED ON BY THE COMMUNITY ON NOVEMBER

Be it Resolved by the Mayor and City Council of the City of Crete, Nebraska:

1. The City currently imposes a City Sale and Use tax in the amount of 1.5% pursuant to the Local Option Revenue Act, sections 77-27,142, *et seq.* of the Nebraska Revised Statutes. .5% of the current City Sale and Use Tax Expires on September 30, 2026, unless extended by a vote of the electors before that date.
2. The City intends to continue their Economic Development Plan pursuant to the Local Option Municipal Economic Development Act, sections 18-2701, *et seq.* of the Nebraska Revised Statutes. The appropriation of the City Sales and Use Tax for the funding of this Plan is intended to continue through September 30, 2041.
3. The attached Plan for the City's Program is incorporated in this Resolution by reference. This Plan was reviewed at a public hearing on July 15, 2025 and is now adopted by this Resolution. A copy of the Plan has been filed with the City Clerk, who shall make it available for public review at City Hall during regular business hours.
4. At the November 4, 2025 general election, the ballot will include the opportunity for the qualified electors of the City to:
 - a. Extend the existing Sale and Use Tax; and
 - b. Continue the appropriation of the Sale and Use Tax toward the City's Economic Development Program and to readopt the Plan and Program for the City.
5. The following Propositions in the form shown below shall be submitted to the qualified electors of the City for their approval or disapproval at the general election to be conducted by the office of the County Clerk, Saline County, Nebraska on November 4, 2025, from 8:00 o'clock a.m. to 8:00 o'clock p.m., to wit:

Proposition No. 1:

Shall the City Adopt and continue to apply the Economic Development Program as described below by appropriating annually from local sources of revenue approximately \$550,000.00 per fiscal year during the time period for which the City Sales and Use Tax provided for in Proposition No. 1 is in existence if Proposition No. 1 passes:

_____ Yes (For continuing the Program)

_____ No (Against continuing the Program)

Description of the Economic Development Program: The Economic Development Program, as amended and approved by the City Council, is summarized as follows:

- a. General Description of the Program: The goal of the Economic Development Program is to provide long range planning and funding to save existing job opportunities and secure

future additional jobs for Crete’s residents and to recruit new professionals, businesses and industries to keep the community viable. The program additionally purposes to revitalize the community and encourage the development of affordable workforce housing. Activities included in the Economic Development Program are direct loans or grants to qualifying businesses for fixed assets or working capital or both, loan guarantees for qualifying businesses, grants for job training, real estate purchases and options, the costs of implementing the program, technical assistance, industrial recruitment activities and expenses for locating qualifying businesses into the area. Qualifying businesses include those which derive their principal source of income from (1) manufacturing, (2) conduct of research and development, (3) processing, storage, transport, or sale of goods or commodities in interstate commerce, (4) the sale of services in interstate commerce, (5) headquarters facilities relating to eligible activities, (6) telecommunications activities, (7) development, sale and support of technology, hardware and software for IT and telecommunications, (8) retail business, (9) Construction or rehabilitation of housing, (10) tourism-related activities, (11) production of films, (12) Early childhood care and education programs, or (13) any other business deemed to be qualifying businesses through future amendments to Nebraska law.

- b. Duration of the Program: The Economic Development Program is currently in existence and shall be extended until October 1, 2041.
 - c. Years of Collection of Funds: Collection of funds for the Economic Development Program shall be on all taxable sales beginning on October 1, 2026 and shall end on September 30, 2041.
 - d. Source of Funds: The source for Economic Development Funds shall be the City Sales and Use Tax as provided for in Proposition No. 1. The City may issue bonds pursuant to the Local Option Municipal Economic Development Act.
 - e. Total Amount to be Collected: The total amount to be collected is estimated to be \$550,000 for fiscal year 2025-2026 and shall increase or decrease each year based upon sales and use tax revenues collected.
 - f. Bond Authorization: The City may issue bonds pursuant to LB 840, when recommended by the Advisory Committee and determined appropriate by the Mayor and City Council, as needed from time to time to carry out the Economic Development Program provided the bonds are to be paid in full with funds allocated to the Program so as not to affect the general operating budget.
6. Electors desiring to vote in favor of or against the propositions shall do so in the manner specified in the ballot form as provided by the County Clerk.
7. The Foregoing notice required by law shall be published in the Crete News, a legal newspaper of general circulation in the City, not more than 30 days nor less than 10 days before the date of the election, the notice shall be in substantially the following form:

Proposition No. 2:

Shall the City Council of the City of Crete continue to impose a Sales and Use Tax in the amount of an additional 0.5% upon the same transactions within the City on which the State of Nebraska is authorized to impose a tax, subject to the terms and conditions of the Proposition as set out below?

- _____ Yes (For continuing the Sales and Use Tax)
- _____ No (Against continuing the Sales and Use Tax)

Terms and Conditions: The terms and conditions of Proposition No. 1 are as follows:

- a. Economic Development Portion: If Proposition No. 2 passes, the City Sales and Use Tax shall be appropriated to the Economic Development Program as provided for in the Plan set out in Proposition No. 2. If Proposition No. 2 fails, the City’s 0.5% Sales and Use Tax shall terminate on October 1, 2026
- b. Termination of Tax: The City Sales and Use Tax shall automatically terminate on September 30, 2041 unless the tax is extended by a vote of the electorate prior to that date.

**Crete
Notice of Election**

Notice is given that at the general election on Tuesday November 4, 2025, at the standard polling place in each precinct of the City of Crete, the ballot will include for the electors of Crete for their approval or rejection, the following propositions:

Proposition No. 1:

Shall the City Adopt and continue to apply the Economic Development Program as described below by appropriating annually from local sources of revenue approximately \$550,000.00 per fiscal year during the time period for which the City Sales and Use Tax provided for in Proposition No. 1 is in existence if Proposition No. 1 passes:

- _____ Yes (For continuing the Program)
- _____ No (Against continuing the Program)

Description of the Economic Development Program: The Economic Development Program, as amended and approved by the City Council, is summarized as follows:

- g. General Description of the Program: The goal of the Economic Development Program is to provide long range planning and funding to save existing job opportunities and secure future additional jobs for Crete’s residents and to recruit new professionals, businesses and industries to keep the community viable. The program additionally purposes to revitalize the community and encourage the development of affordable workforce housing. Activities included in the Economic Development Program are direct loans or grants to qualifying businesses for fixed assets or working capital or both, loan guarantees for qualifying businesses, grants for job training, real estate purchases and options, the costs of implementing the program, technical assistance, industrial recruitment activities and expenses for locating qualifying businesses into the area. Qualifying businesses include those which derive their principal source of income from (1) manufacturing, (2) conduct

of research and development, (3) processing, storage, transport, or sale of goods or commodities in interstate commerce, (4) the sale of services in interstate commerce, (5) headquarters facilities relating to eligible activities, (6) telecommunications activities, (7) development, sale and support of technology, hardware and software for IT and telecommunications, (8) retail business, (9) Construction or rehabilitation of housing, (10) tourism-related activities, (11) production of films, (12) Early childhood care and education programs, or (13) any other business deemed to be qualifying businesses through future amendments to Nebraska law.

- h. Duration of the Program: The Economic Development Program is currently in existence and shall be extended until October 1, 2041.
- i. Years of Collection of Funds: Collection of funds for the Economic Development Program shall be on all taxable sales beginning on October 1, 2026 and shall end on September 30, 2041.
- j. Source of Funds: The source for Economic Development Funds shall be the City Sales and Use Tax as provided for in Proposition No. 1. The City may issue bonds pursuant to the Local Option Municipal Economic Development Act.
- k. Total Amount to be Collected: The total amount to be collected is estimated to be \$550,000 for fiscal year 2025-2026 and shall increase or decrease each year based upon sales and use tax revenues collected.
- l. Bond Authorization: The City may issue bonds pursuant to LB 840, when recommended by the Advisory Committee and determined appropriate by the Mayor and City Council, as needed from time to time to carry out the Economic Development Program provided the bonds are to be paid in full with funds allocated to the Program so as not to affect the general operating budget.

Proposition No. 2:

Shall the City Council of the City of Crete continue to impose a Sales and Use Tax in the amount of an additional 0.5% upon the same transactions within the City on which the State of Nebraska is authorized to impose a tax, subject to the terms and conditions of the Proposition as set out below?

_____ Yes (For continuing the Sales and Use Tax)

_____ No (Against continuing the Sales and Use Tax)

Terms and Conditions: The terms and conditions of Proposition No. 1 are as follows:

- a. Economic Development Portion: If Proposition No. 2 passes, the City Sales and Use Tax shall be appropriated to the Economic Development Program as provided for in the Plan set out in Proposition No. 2. If Proposition No. 2 fails, the City's 0.5% Sales and Use Tax shall terminate on October 1, 2026
- b. Termination of Tax: The City Sales and Use Tax shall automatically terminate on September 30, 2041 unless the tax is extended by a vote of the electorate prior to that date.

The polls will be open from 8:00 a.m. through 8:00 p.m. on the election day and voting places

shall be the Crete Public Schools Cardinal Welcome Center and the Crete Public Library Community Room in Crete, Nebraska.

The voting places are accessible to individuals with physical mobility limitations.

Absent, disabled, and confined voters' ballots may be obtained from the county Clerk as provided by law. Copies of the propositions may be obtained at the office of the City Clerk.

8. The City Clerk shall cause a certified copy of this resolution to be delivered to the County Clerk.

PASSED AND APPROVED this 5th day of August, 2025.

Mayor

ATTEST:

City Clerk