

City of Scottsbluff, Nebraska

Monday, June 6, 2022

Regular Meeting

Item Resolut.2

Council to discuss and consider a Resolution to place the additional one-half cent sales tax on the November General Election ballot and authorize the Mayor to sign the Resolution.

Staff Contact: Kevin Spencer & Liz Loutzenhiser, Interim City Man

RESOLUTION NO. 22- ____ - ____

BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF SCOTTSBLUFF, NEBRASKA:

a. The City currently imposes a City Sales 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 Statutes (the “Existing City Sales and Use Tax”)

b. The City is in need of additional revenue in order to provide for public infrastructure projects such as construction of a municipal aquatics center.

c. §77-27,142(2) of the Nebraska Statutes allows the City Council to impose an additional one-half of one percent (1/2%) sales tax in addition to the Existing City Sales and Use Tax for the purpose of funding the public infrastructure project listed above, following an election at which a majority of the qualified electors of the City approve such additional sales and use tax.

d. The City had previously passed Resolution No. 21-12-03 on December 20, 2021 in regard to proposing ballot language to qualified electors to increase the Existing City Sales and Use Tax. However, there is a need to revise language used in Resolution No. 21-12-03 and the purpose of this Resolution is to do so.

Resolved by the Mayor and City Council of the City that:

1. At the November 8, 2022 general election, the following proposition in the form shown below shall be submitted to the qualified electors of the City for their approval or disapproval at the primary election:

PROPOSITION:

Shall the City Council of the City of Scottsbluff, Nebraska increase the local sales and use tax rate by an additional one-half of one percent (1/2%) from the current rate of one and one-half percent (1 1/2%) to a total rate of two percent (2%) and impose a sales and use tax at the increased rate 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 set out below?

_____ Yes (For increasing the Sales and Use Tax)

_____ No (Against increasing the Sales and Use Tax)

Terms and Conditions: The terms and conditions of the proposition are as follows:

- a. No reductions or elimination of other taxes or fees is contemplated.
 - b. Revenues from the increased sales and use tax are to be used for such purposes as provided in §77-27,142 of the Nebraska Statutes, and shall include a municipal aquatics center.
 - c. The City and the Community Redevelopment Authority of the City of Scottsbluff has entered into an Interlocal Agreement which creates the Scottsbluff Aquatic Center Agency for purposes related to the listed public infrastructure project. The Interlocal Agreement contains provisions, including benchmarks, relating to the long-term development of unified governance of the listed public infrastructure project. None of the revenue from such increased sales and use tax will be transferred to the Scottsbluff Aquatic Center Agency, but shall be used by the City for such purposes which include a municipal aquatics center.
 - d. The increased sales and use tax shall terminate no more than ten years after the effective date of the increased sales and use tax or, if bonds are issued and the local option sales and use tax revenue is pledged for payment of such bonds, upon payment of such bonds and any refunding bonds, whichever date is later.
2. Electors desiring to vote in favor of or against the proposition shall do so in the manner specified in the ballot form as provided by the Scotts Bluff County Clerk.
 3. The general election shall be conducted by the Scotts Bluff County Clerk at polling places established by the County Clerk in each of the City's precincts. The polls shall be open from 7:00 a.m. through 7:00 p.m. on the day of the general election.
 4. The following notice required by law shall be published in the Star-Herald, a legal newspaper of general election 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:

**City of Scottsbluff, Nebraska
Notice of Election**

Notice is given that at the general election on Tuesday, November 8, 2022, at the usual polling place in each precinct of the City of Scottsbluff, Nebraska, the ballot will include for the electors of the City for their approval or rejection, the following proposition:

[Insert text of proposition from Paragraph 1 of this Resolution in the notice]

The polls will be open from 7:00 a.m. through 7:00 p.m. on the Election Day. Absent, disabled and confined voters' ballots may be obtained from the County Clerk as provided by law. Copies of the proposition may be obtained at the office

of the Scottsbluff City Clerk at City Hall, 2525 Circle Drive, Scottsbluff, Nebraska 69361.

Dated: _____, 2022.

/s/ City Clerk

5. The City Clerk shall cause a certified copy of this Resolution to be delivered to the Scotts Bluff County Clerk on or before September 1, 2022.
6. Resolution 21-12-03 passed on December 20, 2021 is now repealed.
7. This Resolution shall become effective following its passage and approval.

Passed and Approved on _____, 2022.

Mayor

Attest:

City Clerk