

RESOLUTION NO. 2022-11

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF WAYNE, NEBRASKA, CALLING AN ELECTION ON THE PROPOSITION OF EXTENDING THE CITY'S EXISTING ADDITIONAL SALES AND USE TAX AND INCREASING THE SALES AND USE TAX, UPON THE SAME TRANSACTIONS WITHIN THE CITY OF WAYNE ON WHICH THE STATE OF NEBRASKA IS AUTHORIZED TO IMPOSE A TAX.

BE IT RESOLVED by the Mayor and Council of the City of Wayne, Nebraska (the “City”) as follows:

Section 1. Extend Current 1.50% Sales and Use Tax. 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 Nebraska Local Option Revenue Act, Nebraska Revised Statutes § 77-27,142, et seq., (the “Act”) previously approved by the electors of the City of Wayne and there has not been submitted to the electors of the City a proposition on the question of the levy of sales and use tax within the 23 months last past, which has failed to receive a majority vote of the electors at such sales and use tax election; (2) that 1.00% of the current total 1.50% sales and use tax described above shall terminate by its term on June 30, 2024, 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 September 30, 2024; and (3) that the City’s has in place an Economic Development Program approved by the electors of the City which the City proposes to continue and amend.

Section 2. Add an Additional 0.50% Sales and Use Tax. Upon affirmative vote of at least 70% of the members of the City Council of the City, the Act authorizes the City to submit to voters at a primary election held within the City a proposal to approve a modification of the existing City sales and use tax to a rate greater than one and one-half percent (1.50%); the City Council finds that it is necessary to fund the costs of public infrastructure improvements of the City, which shall include recreational facilities of the City, (the “Facilities”) by increasing the sales and use tax by one-half of one percent (0.5%) (the “Additional 0.50% Sales Tax”) to a rate of two percent (2.0%); and no reductions or elimination of other taxes or fees are expected to result from the imposition of the Additional 0.50% Sales Tax, and no savings or efficiencies are expected to result from the Facilities.

Section 3. Ballot Propositions for May 10th Primary Election. An election is hereby called to be held on May 10, 2022, in conjunction with the statewide primary election to be held on such date, at which there shall be submitted to the qualified electors of the City the following propositions:

Proposition A:

“Shall the City of Wayne, 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 Wayne on which the State of Nebraska is authorized to impose a sales and use tax, and shall the City of Wayne, Nebraska increase its budgeted restricted funds for the fiscal year 2022-2023 by seven hundred thirty-six thousand dollars (\$736,000.00), or forty percent (40%), over the current years’ restricted funds, subject to the following terms and conditions?

- (1) Period of Tax. The city sales and use tax referred to in Proposition A above shall continue from and after the expiration date of the existing sales and use tax on July 1, 2024, and shall automatically terminate at the end of fifteen years thereafter on June 30, 2039, unless the tax is extended by a vote of the electorate prior to the end of such period.
- (2) Purpose of Tax. During the existence of the City sales and use tax referred to in this Proposition A, the revenue received by the City of Wayne on such sales and use tax shall be divided eighty-five percent (85%) for general capital expenditures to include, but not limited to, property development, infrastructure, fire, police, and street improvements, and fifteen percent (15%) to fund economic activities under the Wayne Economic Development Program as described in its adopted Wayne Economic Development Plan set out in Proposition B.”

VOTE FOR or AGAINST

- I vote FOR authorizing the continuation of the existing one percent (1.0%) in the City of Wayne local sales and use tax under such terms and conditions
- I vote AGAINST authorizing the continuation of the existing one percent (1.0%) in the City of Wayne’s local sales and use tax under such terms and conditions

If a majority of the votes cast upon such question shall be in favor, then the governing body of the City of Wayne shall be empowered as provided by Section 77-27,142 to continue the levy of said sales and use tax and shall proceed to impose a tax pursuant to the Local Option Revenue Act. If a majority of those voting on the question shall be opposed to such tax, then the governing body of the City of Wayne shall not continue to impose such sales and use tax after expiration of the current tax.

Proposition B:

“Shall the City of Wayne continue and amend its existing Economic Development Program as described below by appropriating annually from local sources of revenue an estimated \$2,250,000.00 for fiscal years 2024 through 2039 (approximately \$150,000.00 per year), as may be generated for the term of the tax set out in Proposition A?”

VOTE FOR or AGAINST

- I vote FOR continuation and amendment of such Economic Development Program
- I vote AGAINST continuation and amendment of such Economic Development Program

Description of Economic Development Program:

- (1) Goals and Eligible Activities of The Economic Development Program. The goals of the Economic Development Program are to create jobs/generate employment opportunities; to expand labor markets, to expand retail opportunities, and to increase households in the City of Wayne in Wayne County; to attract new capital investment to the community and establish stability and vitality for the community of Wayne in the surrounding area. Eligible activities under the economic development program may include, but shall not be limited to, the following:
 - a. The purchase of real estate, options for such purchases, the renewal or extension of such options, and public works improvements.
 - b. Payments may be made for salaries and support of City staff to implement the Program or for contracting of an outside entity to implement any part of the Program.
 - c. Expenses for business and industry recruitment activities to locate or relocate a qualifying business into the area and for equity investment in or loan guarantees for a qualifying business.
 - d. The authority to issue bonds pursuant to the act subject to City Council approval.
 - e. Grants or agreements for job training.
 - f. Small business and microenterprise development including expansion of existing businesses.
 - g. Interest buy-down agreements or loan guarantees.
 - h. Expand and promote Wayne through marketing, workforce attraction, and tourism related activities.
 - i. Development of housing related programs to foster population growth.
 - j. Activities to revitalize and encourage growth in the downtown area.
 - k. May contribute to or create a revolving loan fund from which low interest or performance-based loans will be made to qualifying entities on a match basis.
- (2) Length of Time of the Program. The Economic Development Program shall continue to operate from and after July 1, 2024, until June 30, 2039, an additional fifteen-year period.
- (3) The Years the Funds Shall be Collected. Collection of funds for the Program shall be on all taxable sales continuing from the 1st day of July, 2024, and shall end on the 30th day of June, 2039 (fifteen years).
- (4) Source from Which Funds Shall Be Collected. The source of public funds for the Economic Development Program to be collected shall be fifteen percent (15%) of the proposed one percent (1%) city sales and use tax provided for in Proposition A above.
- (5) Amount to Be Collected. The total amount to be collected from the city sales and use tax is estimated to be \$2,250,000.00 over the fifteen-year period, or approximately \$150,000.00 annually for each fiscal year in which the tax is in place or such greater amount, subject only to statutory limitations, as may be generated.
- (6) Additional Funds from Private Sources. Additional funds from private sources may be sought beyond those derived by public sources of revenue.
- (7) Issuance of Bonds. The City proposes to issue bonds pursuant to the Local Option Municipal Development Act to provide funds to carry out the Economic Development Program.

Proposition C:

"Shall the City of Wayne, Nebraska, be authorized to continue to impose a sales and use tax of one-half of one percent (0.50%), upon the same transactions within the City of Wayne on which the State of Nebraska is authorized to impose a sales and use tax, with said sales and use tax to commence on the termination date of the City's previously authorized one-half of one percent sales and use tax, provided such one-half of one percent (0.50%) sales and use tax shall be used to parks and recreation purposes for the City, with said sales and use tax to remain in effect for a period from its date of commencement until June 30, 2039?"

VOTE FOR or AGAINST

- I vote FOR authorizing the continuation of the existing one-half of one percent (0.50%) in the City of Wayne local sales and use tax under such terms and conditions
- I vote AGAINST authorizing the continuation of the existing one-half of one percent (0.50%) in the City of Wayne's local sales and use tax under such terms and conditions

If a majority of the votes cast upon such question shall be in favor, then the governing body of the City of Wayne shall be empowered as provided by Section 77-27,142 to continue the levy of said sales and use tax and shall proceed to impose a tax pursuant to the Local Option Revenue Act. If a majority of those voting on the question shall be opposed to such tax, then the governing body of the City of Wayne shall not continue to impose such sales and use tax after expiration of the current tax.

Proposition D:

"Shall the City Council of the City of Wayne, Nebraska, increase the local sales and use tax rate by one-half of one percent (0.50%) upon the same transactions within the City of Wayne on which the State of Nebraska is authorized to impose a tax, with all revenues generated by the additional one-half of one percent (0.50%) to be used for public infrastructure improvements of the City, which shall include recreational facilities of the City, under the following terms and conditions?"

- (1) Purpose of Tax. Revenues generated by the additional one-half of one percent (0.50%) shall be used to pay the costs to construct, acquire, improve, furnish, and equip public infrastructure improvements of the City, which shall include recreational facilities of the City.
- (2) Period of Tax. The increased sales and use tax rate will be implemented and related revenues collected beginning as soon as practicable after voter approval and continuing for a period of ten (10) years, unless bonds are issued with some or all of the additional revenues pledged for payment of such bonds, in which case the increased sales and use tax rate will remain in effect and additional revenues will be collected until payment in full of such bonds and any refunding bonds.

- (3) Interlocal Agreement. The City of Wayne and Wayne County School District 0017 have entered into an Interlocal Agreement for the long-term development of unified governance of public infrastructure projects in the City. Additional revenue collected from the additional one-half of one percent (0.50%) sales and use tax will not be used for the purposes of such Interlocal Agreement, but will be used for the public infrastructure projects of the City of Wayne as described above.”

VOTE FOR or AGAINST

- I vote FOR authorizing an increase of one-half of one percent (0.50%) in the City of Wayne’s local sales and use tax under such terms and conditions
- I vote AGAINST authorizing an increase of one-half of one percent (0.50%) in the City of Wayne’s local sales and use tax under such terms and conditions

If a majority of the votes cast upon such question shall be in favor, then the governing body of the City of Wayne 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. If a majority of those voting on the question shall be opposed to such tax, then the governing body of the City of Wayne shall not impose such sales and use tax.

Section 4. 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 in the *Wayne Herald*, a newspaper published in and of general circulation in said City, and the City Clerk of the City be and hereby is directed to cause such notice and sample ballot to be published.

Section 5. The City Clerk of the City shall be and hereby is authorized and directed to certify a copy of this Resolution to the County Clerk/Election Commissioner of Wayne County not later than March 1, 2022, who shall designate polling places and determine voting procedures as set out in the Election Act, appoint the election officials and otherwise conduct the election as provided by law. The City does hereby agree to reimburse said County Clerk for the expenses of conducting the election. As required by the Election Act, the County Clerk/Election Commissioner shall provide for publication of the Notice of Election in a newspaper designated by the County Clerk/Election Commissioner no later than forty-two (42) days prior to the day of said election.

Section 6. The form of ballot and form of notice of said election shall be substantially in the form submitted to this meeting, a copy of which forms shall be made a part of the minutes. The City Clerk is hereby authorized and directed, in conjunction with the County Clerk/Election Commissioner conducting the election, to arrange for the printing of the necessary ballots for said election and to do all other things and take all other action appropriate or necessary in order to cause said proposition to be submitted to the qualified electors of the City as above provided.

PASSED AND APPROVED this 15th day of February, 2022.

CITY OF WAYNE, NEBRASKA

(SEAL)

Mayor

ATTEST:

City Clerk

**NOTICE OF ELECTION
CITY OF WAYNE, NEBRASKA**

Public Notice is hereby given to the qualified electors of the City of Wayne, Nebraska, that an election has been called and will be held in the City of Wayne, Nebraska, on Tuesday, May 10, 2022, in conjunction with the Statewide Primary Election, at which there shall be submitted to the qualified electors of said City the following propositions:

Proposition A:

“Shall the City of Wayne, 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 Wayne on which the State of Nebraska is authorized to impose a sales and use tax, and shall the City of Wayne, Nebraska increase its budgeted restricted funds for the fiscal year 2022-2023 by seven hundred thirty-six thousand dollars (\$736,000.00), or forty percent (40%), over the current years’ restricted funds, subject to the following terms and conditions?”

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VOTE FOR or AGAINST

- I vote FOR authorizing the continuation of the existing one percent (1.0%) in the City of Wayne local sales and use tax under such terms and conditions
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If a majority of the votes cast upon such question shall be in favor, then the governing body of the City of Wayne shall be empowered as provided by Section 77-27,142 to continue the levy of said sales and use tax and shall proceed to impose a tax pursuant to the Local Option Revenue Act. If a majority of those voting on the question shall be opposed to such tax, then the governing body of the City of Wayne shall not continue to impose such sales and use tax after expiration of the current tax.

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- I vote FOR continuation and amendment of such Economic Development Program
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Description of Economic Development Program:

Goals and Eligible Activities of The Economic Development Program. The goals of the Economic Development Program are to create jobs/generate employment opportunities; to expand labor markets, to expand retail opportunities, and to increase households in the City of Wayne in Wayne County; to attract new capital investment to the community and establish stability and vitality for the community of Wayne in the surrounding area.

Eligible activities under the economic development program may include, but shall not be limited to, the following:

- a. The purchase of real estate, options for such purchases, the renewal or extension of such options, and public works improvements.
- b. Payments may be made for salaries and support of City staff to implement the Program or for contracting of an outside entity to implement any part of the Program.
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- d. The authority to issue bonds pursuant to the act subject to City Council approval.
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- i. Development of housing related programs to foster population growth.
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(2) Length of Time of the Program. The Economic Development Program shall continue to operate from and after July 1, 2024, until June 30, 2039, an additional fifteen-year period.

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is estimated to be \$2,250,000.00 over the fifteen-year period, or approximately \$150,000.00 annually for each fiscal year in which the tax is in place or such greater amount, subject only to statutory limitations, as may be generated.

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VOTE FOR or AGAINST

- I vote FOR authorizing the continuation of the existing one-half of one percent (0.50%) in the City of Wayne local sales and use tax under such terms and conditions
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The polling places will be such places as shall be determined by the County Clerk/Election Commissioner of Wayne County. Such polling places will be open continuously from 8:00 a.m. to 8:00 p.m. on said date. Such polling places are accessible to individuals with physical mobility limitations.

Qualified electors wishing to vote early, as permitted by law, may do so in person or by requesting a ballot for early voting from the County Clerk/Election Commissioner of Wayne County, at such County Clerk/Election Commissioner’s offices in Wayne, Nebraska, 510 Pearl Street, Wayne, Nebraska 68787.

BY ORDER OF THE MAYOR AND CITY COUNCIL OF SAID CITY.

POST – in County Clerk's office at least 42 days prior to election

PUBLISH – One time at least 42 days prior to election – County Clerk

PUBLISH – one time at least 10 but not more than 40 days immediately prior to election (City Clerk)

(SAMPLE BALLOT)
ELECTION
CITY OF WAYNE, NEBRASKA
TUESDAY, MAY 10, 2022

Proposition A:

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VOTE FOR or AGAINST

- I vote FOR authorizing the continuation of the existing one percent (1.0%) in the City of Wayne local sales and use tax under such terms and conditions
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VOTE FOR or AGAINST

- I vote FOR continuation and amendment of such Economic Development Program
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Description of Economic Development Program:

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is estimated to be \$2,250,000.00 over the fifteen-year period, or approximately \$150,000.00 annually for each fiscal year in which the tax is in place or such greater amount, subject only to statutory limitations, as may be generated.

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Proposition C:

"Shall the City of Wayne, Nebraska, be authorized to continue to impose a sales and use tax of one-half of one percent (0.50%), upon the same transactions within the City of Wayne on which the State of Nebraska is authorized to impose a sales and use tax, with said sales and use tax to commence on the termination date of the City's previously authorized one-half of one percent sales and use tax, provided such one-half of one percent (0.50%) sales and use tax shall be used to parks and recreation purposes for the City, with said sales and use tax to remain in effect for a period from its date of commencement until June 30, 2039?"

VOTE FOR or AGAINST

- I vote FOR authorizing the continuation of the existing one-half of one percent (0.50%) in the City of Wayne local sales and use tax under such terms and conditions
- I vote AGAINST authorizing the continuation of the existing one-half of one percent (0.50%) in the City of Wayne's local sales and use tax under such terms and conditions

If a majority of the votes cast upon such question shall be in favor, then the governing body of the City of Wayne shall be empowered as provided by Section 77-27,142 to continue the levy of said sales and use tax and shall proceed to impose a tax pursuant to the Local Option Revenue Act. If a majority of those voting on the question shall be opposed to such tax, then the governing body of the City of Wayne shall not continue to impose such sales and use tax after expiration of the current tax.

Proposition D:

"Shall the City Council of the City of Wayne, Nebraska, increase the local sales and use tax rate by one-half of one percent (0.50%) upon the same transactions within the City of Wayne on which the State of Nebraska is authorized to impose a tax, with all revenues generated by the additional one-half of one percent (0.50%) to be used for public infrastructure improvements of the City, which shall include recreational facilities of the City, under the following terms and conditions?"

- (1) Purpose of Tax. Revenues generated by the additional one-half of one percent (0.50%) shall be used to pay the costs to construct, acquire, improve, furnish, and equip public infrastructure improvements of the City, which shall include recreational facilities of the City.
- (2) Period of Tax. The increased sales and use tax rate will be implemented and related revenues collected beginning as soon as practicable after voter approval and continuing for a period of ten (10) years, unless bonds are issued with some or all of the additional revenues pledged for payment of such bonds, in which case the increased sales and use tax rate will remain in effect and additional revenues will be collected until payment in full of such bonds and any refunding bonds.
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VOTE FOR or AGAINST

- I vote FOR authorizing an increase of one-half of one percent (0.50%) in the City of Wayne’s local sales and use tax under such terms and conditions
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If a majority of the votes cast upon such question shall be in favor, then the governing body of the City of Wayne 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. If a majority of those voting on the question shall be opposed to such tax, then the governing body of the City of Wayne shall not impose such sales and use tax.

PUBLISH – One week immediately prior to election.

CERTIFICATE OF FILING

STATE OF NEBRASKA)
)
COUNTY OF WAYNE) ss.

I, the undersigned, the duly qualified and acting Clerk of the City of Wayne, Nebraska, do hereby certify that attached hereto is a true and correct copy of a Resolution of the Mayor and City Council of the City of Wayne, calling an election to be held in the City of Wayne, in conjunction with the Statewide Primary Election on the 10th day of May 2022.

IN WITNESS WHEREOF, I have hereunto set my hand officially and affixed the seal of my office this 16th day of February, 2022.

Betty A. McGuire, City Clerk

[SEAL]

I, the undersigned, the duly qualified and acting County Clerk/Election Commissioner of the County of Wayne, in the State of Nebraska, do hereby acknowledge receipt of the aforesaid Resolution calling an election to be held in the City of Wayne, Nebraska, in conjunction with the Statewide Primary Election on the 10th day of May 2022.

IN WITNESS WHEREOF, I have hereunto set my hand officially and affixed the seal of my office this _____ day of February, 2022.

County Clerk/Election Commissioner,
Wayne County, Nebraska

[SEAL]