

RESOLUTION NO. 24-04

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF FRIEND, NEBRASKA, PURSUANT TO THE NEBRASKA LOCAL OPTION REVENUE ACT, PROPOSING AND SUBMITTING TO VOTERS AT THE 2024 GENERAL ELECTION AN INCREASE OF THE LOCAL SALES AND USE TAX RATE OF AN ADDITIONAL ONE-HALF OF ONE PERCENT FROM ONE AND ONE-HALF PERCENT (1½%) TO TWO PERCENT (2%)

WHEREAS, the City of Friend, Nebraska, local sales and use tax rate currently is one and one-half percent (1½%) pursuant to NEB. REV. STAT. §77-27,142, and the ordinance(s) approving such rate; and

WHEREAS, pursuant to NEB. REV. STAT. §77-27,142, upon an affirmative vote of at least seventy percent (70%) of all of the members of the governing body of the City of Friend, the City shall submit to voters a proposal to increase the City sales and use tax to a rate greater than one and one-half percent (1½%) at a primary or general election held within the City; and

WHEREAS, the City desires to propose to qualified electors of the City at the 2024 general election to increase the City's sales and use tax rate by an additional one-half of one percent (½%) from one and one-half percent (1½%) to two percent (2%); and

WHEREAS, a proposed ballot question for such purpose is submitted with this Resolution.

NOW, THEREFORE, BE IT RESOLVED by the Mayor and City Council of the City of Friend, Nebraska, that all of the following actions are hereby adopted and approved:

Section 1. The Mayor and City Council hereby propose to increase the City of Friend sales and use tax rate by an additional one-half of one percent (½%) from one and one-half percent (1½%) to two percent (2%).

Section 2. Said proposal to increase the City of Friend sales and use tax rate by an additional one-half of one percent (½%) from one and one-half percent (1½%) to two percent (2%) shall be submitted to a vote of qualified electors of the City of Friend at the November 5, 2024 general election.

Section 3. The question, in form and content presented with this Resolution as **Exhibit A-OFFICIAL BALLOT - CITY OF FRIEND - PROPOSAL TO INCREASE LOCAL SALES AND USE TAX RATE** and incorporated herein by this reference, is hereby approved and shall appear on the ballot for qualified electors of the City of Friend at the November 5, 2024 general election, subject to any modifications the Mayor determines necessary or advisable.

EXHIBIT A

**OFFICIAL BALLOT  
CITY OF FRIEND  
PROPOSAL TO INCREASE LOCAL SALES AND USE TAX RATE**

Shall the governing body of the incorporated municipality - the City of Friend - increase the local sales and use tax rate by an additional one-half of one percent ( $\frac{1}{2}\%$ ) from the current rate of one and one-half percent ( $1\frac{1}{2}\%$ ) to a rate of two percent (2%) and impose a sales and use tax at the increased rate upon the same transactions within such municipality on which the State of Nebraska is authorized to impose a tax?

\_\_\_ Yes

\_\_\_ No

A "Yes" Vote: If a majority of the votes cast upon such question shall be in favor of increasing such local sales and use tax rate by an additional one-half of one percent ( $\frac{1}{2}\%$ ) to a rate of two percent (2%), then the governing body of such incorporated municipality - the City of Friend - shall be empowered as provided by Section 77-27,142 of the Nebraska Revised Statutes and shall forthwith proceed to increase the local sales and use tax rate from one and one-half percent ( $1\frac{1}{2}\%$ ) to two percent (2%) and impose a sales and use tax at the increased rate upon the same transactions within such municipality on which the State of Nebraska is authorized to impose a tax, pursuant to the Local Option Revenue Act.

A "No" Vote: If a majority of those voting on the question shall be opposed to such an increase of the local sales and use tax rate by an additional one-half of one percent ( $\frac{1}{2}\%$ ), then the governing body of the incorporated municipality shall not impose such a tax increase and the local sales and use tax rate will remain unchanged at one and one-half percent ( $1\frac{1}{2}\%$ ).

Additional Information Regarding Proposed Local Sales and Use Tax Rate Increase:

List of reductions or elimination of other taxes or fees, if any: There is not contemplated at this time to be any elimination of other taxes or fees should a majority of those voting on such question be in favor of increasing the local sales and use tax rate.

Projects to be funded, in whole or in part, from the revenue collected, along with any savings or efficiencies resulting from the projects: Revenues from the increased sales and use tax are to be used for such public infrastructure projects as are allowed pursuant to the Local Option Revenue Act. If approved, the revenues will be available to fund debt service on bonds issued to pay the costs of constructing a fire station in and for the City, if the construction of such fire station is approved by the voters of the City. Pursuant to the Local Option Revenue Act, the public infrastructure projects that may be funded with the increase in sales and use tax include public highways and bridges and municipal roads, streets, bridges, and sidewalks; solid waste management facilities; wastewater, storm water, and water treatment works and systems, water distribution facilities, and water resources projects, including, but not limited to, pumping

stations, transmission lines, and mains and their appurtenances; hazardous waste disposal systems; resource recovery systems; airports; port facilities; buildings and capital equipment used in the operation of municipal government; convention and tourism facilities; redevelopment projects as defined in Neb. Rev. Stat. § 18-2103; mass transit and other transportation systems, including parking facilities; and equipment necessary for the provision of municipal services. Savings and efficiencies may be realized through the completion of such public infrastructure projects.

Years within which the revenue will be collected; payment of bonds: The increase in the 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, provided that the portion of the rate greater than one and one-half percent imposed for the purpose of the interlocal agreement between the City of Friend and the Friend Rural Fire District, which interlocal agreement is related to public infrastructure projects, shall not terminate until further action of the City.

Interlocal Agreement: The City of Friend and the Friend Rural Fire District have entered into an interlocal agreement that created a separate administrative entity for purposes of the agreement. The interlocal agreement provides for the construction and operation of a fire station in and for the City which will be used by the City and the Friend Rural Fire District. Such interlocal agreement contains provisions relating to the long-term development of unified governance of the fire station project and other potential public infrastructure projects in the City with respect to the parties, including but not limited to any such infrastructure projects as may be funded by revenues from the increased sales and use tax as noted above. A portion of the rate greater than one and one-half percent, such portion being at least one-eighth percent (1/8%), shall be imposed for the purpose of the interlocal agreement.

EXHIBIT B

**NOTICE OF ELECTION  
CITY OF FRIEND, SALINE COUNTY, NEBRASKA**

Public notice is hereby given to all the legal voters of the City of Friend, Saline County, Nebraska, that the following proposition will be submitted to all legal voters of the City of Friend at the general election to be held within the City on the 5<sup>th</sup> day of November, 2024:

**OFFICIAL BALLOT  
CITY OF FRIEND, NEBRASKA  
PROPOSAL TO INCREASE LOCAL SALES AND USE TAX RATE**

Shall the governing body of the incorporated municipality - the City of Friend - increase the local sales and use tax rate by an additional one-half of one percent ( $\frac{1}{2}\%$ ) from the current rate of one and one-half percent ( $1\frac{1}{2}\%$ ) to a rate of two percent (2%) and impose a sales and use tax at the increased rate upon the same transactions within such municipality on which the State of Nebraska is authorized to impose a tax?

Yes

No

A “Yes” Vote: If a majority of the votes cast upon such question shall be in favor of increasing such local sales and use tax rate by an additional one-half of one percent ( $\frac{1}{2}\%$ ) to a rate of two percent (2%), then the governing body of such incorporated municipality - the City of Friend - shall be empowered as provided by Section 77-27,142 of the Nebraska Revised Statutes and shall forthwith proceed to increase the local sales and use tax rate from one and one-half percent ( $1\frac{1}{2}\%$ ) to two percent (2%) and impose a sales and use tax at the increased rate upon the same transactions within such municipality on which the State of Nebraska is authorized to impose a tax, pursuant to the Local Option Revenue Act.

A “No” Vote: If a majority of those voting on the question shall be opposed to such an increase of the local sales and use tax rate by an additional one-half of one percent ( $\frac{1}{2}\%$ ), then the governing body of the incorporated municipality shall not impose such a tax increase and the local sales and use tax rate will remain unchanged at one and one-half percent ( $1\frac{1}{2}\%$ ).

Additional Information Regarding Proposed Local Sales and Use Tax Rate Increase:

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Projects to be funded, in whole or in part, from the revenue collected, along with any savings or efficiencies resulting from the projects: Revenues from the increased sales and use tax are to be used for such public infrastructure projects as are allowed pursuant to the Local Option Revenue

Act. If approved, the revenues will be available to fund debt service on bonds issued to pay the costs of constructing a fire station in and for the City, if the construction of such fire station is approved by the voters of the City. Pursuant to the Local Option Revenue Act, the public infrastructure projects that may be funded with the increase in sales and use tax include public highways and bridges and municipal roads, streets, bridges, and sidewalks; solid waste management facilities; wastewater, storm water, and water treatment works and systems, water distribution facilities, and water resources projects, including, but not limited to, pumping stations, transmission lines, and mains and their appurtenances; hazardous waste disposal systems; resource recovery systems; airports; port facilities; buildings and capital equipment used in the operation of municipal government; convention and tourism facilities; redevelopment projects as defined in Neb. Rev. Stat. § 18-2103; mass transit and other transportation systems, including parking facilities; and equipment necessary for the provision of municipal services. Savings and efficiencies may be realized through the completion of such public infrastructure projects.

Years within which the revenue will be collected; payment of bonds: The increase in the 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, provided that the portion of the rate greater than one and one-half percent imposed for the purpose of the interlocal agreement between the City of Friend and the Friend Rural Fire District, which interlocal agreement is related to public infrastructure projects, shall not terminate until further action of the City.

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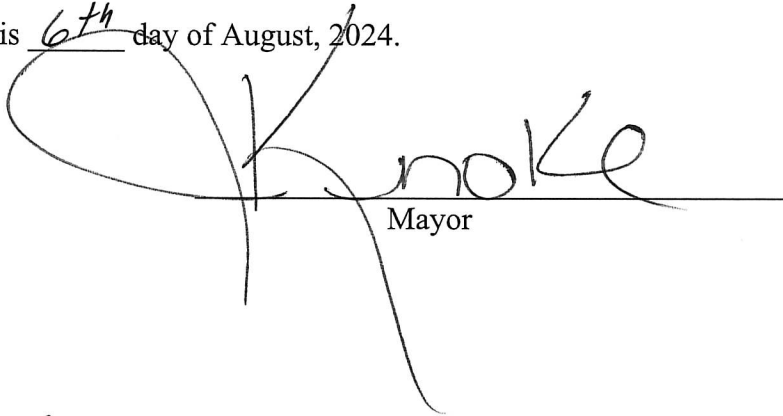
Section 4. The City Clerk or her designee is authorized, directed, and ordered to submit said question by attesting to and submitting a certified copy of this Resolution to the Election Commissioner or County Clerk in accordance with applicable law.

Section 5. The Mayor and City Clerk are hereby authorized and directed to take any other actions as necessary or appropriate to carry out the actions approved in this Resolution, including, without limitation, providing any notice required of the governing body or otherwise by applicable law, such as timely publishing the Notice of Election attached hereto as **Exhibit B**, with such modifications as the Mayor deems necessary or advisable.

Passed and adopted this 6<sup>th</sup> day of August, 2024.



ATTEST

  
Mayor

  
City Clerk