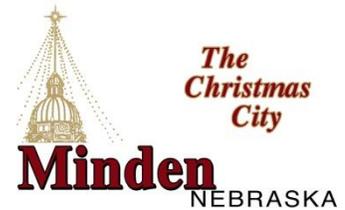


City of Minden

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ORDINANCE NO. 1198

AN ORDINANCE IMPOSING AN ADDITIONAL CITY SALES AND USE TAX AT THE RATE OF ONE PERCENT (1%), INCREASING THE TOTAL CITY SALES AND USE TAX RATE FROM ONE PERCENT (1%) TO TWO PERCENT (2%) AND APPROVING RELATED ACTIONS; AND TO PROVIDE FOR SEVERABILITY AND EFFECTIVE DATE.

BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF MINDEN, KEARNEY COUNTY, NEBRASKA:

Section 1. Findings. The Mayor and City Council make, adopt and approve the following findings:

1. On November 23, 1992, the governing body of the City of Minden passed Ordinance No. 956, imposing a perpetual one percent (1%) City sales and use tax on all transactions within the City of Minden on which the State of Nebraska is authorized to impose a tax, which sales and use tax took effect on April 1, 1993; and
2. The City, upon the affirmative vote of at least 70% of all of the members of the governing body of the City of Minden and within the prescribed time and manner, certified and submitted to qualified electors at the general election held within the City on November 4, 2014 a ballot question in accordance with applicable law proposing to increase the City sales and use tax by an additional one percent (1%), resulting in a rate greater than one and one-half percent (1¹/₂%), and specifically increasing the total City sales and use tax rate from one percent (1%), to two percent (2%); and
3. A majority of the qualified electors by votes cast upon such question approved and were in favor of such additional tax and increasing the City sales and use tax by an additional one percent (1%) from one percent (1%) to two percent (2%); and consequently the governing body of the City shall be empowered and desires by this Ordinance to forthwith proceed and impose the additional tax and increase the local sales and use tax rate by an additional one percent (1%) from one percent (1%) to two percent (2%) pursuant to the Nebraska Local Option Revenue Act, with at least 50% of all revenues generated by the additional one percent (1%) to be used for public infrastructure projects; and
4. The City, pursuant to Neb. Rev. Stat. Section 77-27,142(3), is a party to an interlocal agreement pursuant to the Interlocal Cooperation Act with a political subdivision within the municipality or the county in which the municipality is located creating a separate legal or administrative entity relating to a public infrastructure project specifically being the interlocal cooperation agreement among the City of Minden and the Minden Consolidated Rural Fire District including benchmarks, for the long term development of governance of public infrastructure projects,

specifically as relating to the cooperative use of public buildings and capital equipment to provide fire department and emergency medical services for the joint and mutual benefit and protection of said Cities and District. The separate legal or administrative entity was not in existence for one calendar year preceding the submission of the additional sales and use tax ballot question to voters.

Section 2. Imposition of Tax. There is hereby imposed and levied for the City of Minden an additional sales and use tax at rate of one percent (1%), thereby increasing the total City sales and use tax rate from one percent (1%) to two percent (2%), upon the same transactions that are sourced under the provisions of Neb. Rev. Stat. Sections 77-2703.01 to 77-2703.04 within the corporate limits of the City, as constituted from time to time, 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.

Section 3. Effective Date. Said rate increase and additional one percent (1%) sales and use tax adopted, approved and imposed by this Ordinance shall be effective and apply to all taxable transactions within the City, as constituted from time to time, on and after April 1, 2015, or as otherwise required by Neb. Rev. Stat. Section 77-27,143 with one half of one percent (1/2%) of the proposed one percent (1%) increase continuing in perpetuity. The remaining one half of one percent (1/2%) will continue for a period of ten years after its effective date, unless bonds are issued at any time and some or all of the additional revenues from this one half of one percent (1/2%) are pledged for payment of said bonds, in which case the increased sales and use tax rate of an additional one half of one percent (1/2%) shall remain in effect and additional revenues collected until payment in full of said bonds and any refunding bonds, whichever is later.

Section 4. Use of Proceeds. Of the additional revenues collected from increasing the sales and use tax rate by one percent (1%) at least fifty percent (50%) will be used to fund in whole or in part and pay costs of public infrastructure projects, including, without limitation, water system improvements, as defined in Neb. Rev. Stat. Section 77-27, 142. The remaining fifty percent (50%) will be allocated to the general operating fund and/or public infrastructure projects.

Section 5. Administration. Administration of the additional sales and use tax imposed by this Ordinance shall be as provided in the Nebraska Local Option Revenue Act, Sections 77-27,142 through 77-27,148.

Section 6. Preexisting Sales and Use Taxes. The one percent (1%) sales and use taxes previously imposed and in effect pursuant to Ordinances No. 956 shall remain in effect and governed by said Ordinance, in addition to the additional one percent (1%) imposed and governed by this Ordinance.

Section 7. Further Actions. The City Clerk or other proper person shall be authorized to attest to and furnish a certified copy of this Ordinance and any other documents or instruments to the Tax Commissioner or any other party as required or appropriate. The City Administrator or City Administrator's designee shall be authorized to take any other actions as the City Administrator determines or appropriate to carry out the actions approved in this Ordinance.

Section 8. Severability Clause. If any section, subsection, sentence, clause or phase of this Ordinance is, for any reason, held to be unconstitutional or invalid, such unconstitutionality or invalidity shall not affect the validity of the remaining portions of the Ordinance. The Mayor and City Council of the City of Minden hereby declare that it would have passed this Ordinance and each section,

subsection, sentence, clause or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses or phrases be declared unconstitutional or invalid.

Section 9. Effective Date. This Ordinance shall take effect and be fully enacted upon passage, approval and publication as provided by law. The additional tax hereby imposed shall take effect as provided in Section 3 hereof.

PASSED AND APPROVED THIS 17th DAY OF NOVEMBER, 2014

/s/ Roger L. Jones

Roger L. Jones, Mayor

ATTEST:

/s/ Abbey Jordan

Abbey Jordan, City Clerk