

AGENDA
SPECIAL NORTH PLATTE CITY COUNCIL MEETING
Monday, November 21, 2022; 5:30 P.M.
CITY HALL COUNCIL CHAMBERS

The City of North Platte is inviting you to view the meeting live on YouTube at the following link <https://www.ci.north-platte.ne.us/government/city-council/agendas/minutes/>

To view past and present videos, click Live Stream for the scheduled event.

CALL TO ORDER

ROLL CALL

OPEN MEETINGS ACT

A CURRENT COPY OF THE OPEN MEETINGS ACT OF NEBRASKA IS POSTED ON THE WALL AT THE BACK OF THE COUNCIL CHAMBERS.

1. Third reading and action on Ordinance No. 4113 to amend the Local Option Sales and Use Tax to impose an additional one-half of one percent Municipal Sales and Use Tax, resulting in a total rate of two percent as approved by the voters on November 8, 2022. (Pages 1-3)
(Mayor Kelliher)

ADJOURN



**CITY OF NORTH PLATTE
STAFF SUMMARY REPORT
November 21, 2022**

AGENDA ITEM TITLE: Third reading and action to approve Ordinance No. 4113, an Ordinance to amend the Local Option Sales and Use Tax to impose an additional one-half of one percent municipal sales and use tax, resulting in a total rate of two percent as approved by the voters on November 8, 2022., Mayor Brandon Kelliher

SESSION TYPE:

- Consent Agenda
- Work Session
- Information Item
- Regular Business
- Other:

EXECUTIVE SUMMARY: This Ordinance reflects the vote of the people on November 8, 2022, regarding the additional one-half of one percent sales tax for the Rec Center, Cody Pool and Skate Park updates. Passage is needed before December 1, 2022, in order to file the necessary paperwork with the Nebraska Department of Revenue for this additional tax to take effect April 1, 2023.

WHY THIS ITEM IS BEFORE THE COUNCIL: This Ordinance is necessary for the collection of the additional one-half of one percent sales tax collection.

ACTION REQUIRED AT THIS COUNCIL MEETING: Passage of Ordinance No. 4113.

PROPOSED MOTIONS:

I move to approve Ordinance No. 4113, an Ordinance to Amend the Local Option Sales and Use Tax to impose an additional one-half of one percent municipal sales and use tax, resulting in a total rate of two percent as approved by the voters on November 8, 2022; on 3rd reading.

SUPPORTING DOCUMENTS: Ordinance No. 4113

ORDINANCE NO. 4113

AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE CITY OF NORTH PLATTE, LINCOLN COUNTY, NEBRASKA, AMENDING THE LOCAL OPTION SALES AND USE TAX TO IMPOSE AN ADDITIONAL ONE-HALF OF ONE PERCENT MUNICIPAL SALES AND USE TAX, RESULTING IN A TOTAL RATE OF TWO PERCENT; TO PROVIDE FOR THE USE OF THE PROCEEDS FROM THE MUNICIPAL TAX IN EXCESS OF ONE AND ONE-HALF PERCENT FOR PUBLIC INFRASTRUCTURE PROJECTS; TO PROVIDE FOR THE DATES UPON WHICH THE TAX SHALL BE IMPOSED AND THE TERMINATION OF THE TAX RATE GREATER THAN ONE AND ONE-HALF PERCENT; TO AMEND ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT HEREWITH; PROVIDING FOR THE EFFECTIVE DATE AND PUBLICATION THEREOF.

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF NORTH PLATTE, LINCOLN COUNTY, NEBRASKA:

Section 1. Ordinance No. 2801, imposing a Local Option Sales and Use Tax for the City of North Platte is hereby amended from one and one-half percent (1 ½ %) to two percent (2 %) as follows:

- A. There is hereby imposed and levied for the benefit of the City of North Platte a two percent (2%) sales and use tax upon the same transactions within the corporate limits of the City of North Platte on which the State of Nebraska is authorized to impose a tax pursuant to the provisions of the Nebraska Revenue Act of 1967, as amended from time to time, which two percent (2%) sales and use tax shall be comprised of the following components:
 - a. The one and one-half percent (1½%) City sales and use tax originally imposed on or about October 1, 1990, and continuing in perpetuity; and
 - b. Pursuant to approval of the electors of the City at the general election held on November 8, 2022, an additional one-half of one percent (½%) City sales and use tax effective April 1, 2023, or as otherwise required by Nebraska Revised Statute § 77-27,143, and continuing as set forth herein.
- B. Pursuant to approval of the electors of the City at the general election held on November 8, 2022, revenue from the proceeds of the additional one-half of one percent (½%) sales and use tax generated by this section shall be used for constructing public infrastructure projects including, but not limited to:
 - a. The expansion and renovation of the North Platte Recreation Center, which is expected to be paid for with approximately 86% of such tax and is the subject of an interlocal agreement between the City of North Platte and the North Platte Public School District;
 - b. The revitalization and expansion of the Cody Pool;
 - c. The creation of a water park at Cody Pool; and
 - d. The relocation of the skate park (together, the "Projects").

- C. Pursuant to approval of the electors of the City at the general election held on November 8, 2022, revenue from the proceeds of the additional one-half of one percent (½%) sales and use tax generated by this section shall be used for paying the principal and interest of bonds used to finance the Projects to be issued in one or more series in the aggregate principal amount of not to exceed Fifty-Two Million Five Hundred Thousand Dollars (\$52,500,000) as the same fall due, with said additional sales and use tax to remain in effect for a period of ten (10) years from the time of its first going into effect or, if bonds are issued to pay the costs of said Projects and the additional sales and use tax is pledged for payment of such bonds, upon payment of such bonds and any refunding bonds, whichever is later.
- D. The administration of the sales and use tax imposed hereby, the making of return for ascertainment, assessment and collection and for the distribution of the taxes so imposed, shall be as provided in the Local Option Revenue Act, Neb. Rev. Stat. §77-27,142 to 77-27,148, as amended from time to time.
- E. The City shall furnish a certified copy of this ordinance and a certified copy of a map of the City clearly showing its boundaries, and cause the County Election Commissioner to furnish a certified copy of the election results of the question submitted to the electors of the City at the general election held on November 8, 2022, and a certified statement that the question of imposing the tax for the City has not failed in the previous 23 months to the Nebraska Tax Commissioner and Nebraska Department of Revenue immediately after the passage of this ordinance and at least one hundred twenty (120) days prior to April 1, 2023, as provided by law.

Section 2. Pursuant to approval of the electors of the City at the general election held on November 8, 2022, the City shall increase its budgeted restricted funds for the 2023-2024 fiscal year by \$3,266,666.00, or 17.2%, over the City’s current fiscal year’s restricted funds.

Section 3. All ordinances or parts of ordinances in conflict herewith are hereby repealed.

Section 4. This ordinance shall take effect and be in full force from and after its passage, approval, and publication or posting as required by law.

Section 5. If any section, subsection, sentence, clause, phrase or portion of this ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision and such holding shall not affect the validity of the remaining portions thereof.

PASSED AND APPROVED THIS _____ DAY OF _____, 2022.

ATTEST:

City Clerk

Mayor

(SEAL)