RESOLUTION NO. 2026-7

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE VILLAGE OF CLEARWATER, NEBRASKA, PURSUANT TO THE NEBRASKA LOCAL OPTION REVENUE ACT, PROPOSING AND SUBMITTING TO VOTERS AT AN ELECTION AN INCREASE OF THE LOCAL SALES AND USE TAX RATE OF AN ADDITIONAL ONE-HALF OF ONE PERCENT (0.5%) FROM ONE AND ONE-HALF PERCENT (1.5%) TO TWO PERCENT (2.0%).

BE IT RESOLVED BY THE CHAIRPERSON AND THE BOARD OF TRUSTEES OF THE VILLAGE OF CLEARWATER, NEBRASKA, AS FOLLOWS:

Section 1. The current Local Option Sales Tax rate within the Village of Clearwater is 1.5 percent. This resolution will submit the question of raising said rate to 2.0 percent to the voters. Neb. Rev. Stat. § 77-27,142 permits the Village to submit to the voters a proposal to increase the local sales and use tax to a rate greater than 1.5% upon an affirmative vote of at least seventy percent (70%) of all members of the governing body.

Section 2. The following question shall be submitted to the registered voters of the Village of Clearwater during the 2026 General Election:

> SHALL the governing body of the Village of Clearwater impose a sales and use tax upon transactions within such municipality on which the State of Nebraska is authorized to impose a tax in an amount of two percent, which is one-half percent greater than the existing rate of one and one-half percent; no reductions or elimination of other taxes or fees will result; the projects funded by the extra half percent **shall be for public infrastructure projects**, which will not provide savings or efficiencies other than the replacement of existing infrastructure in need of replacement; the years within which the extra one-half percent shall be collected shall be from July 1, 2027, through September 30, 2036, or, if bonds are issued and the extra one-half percent is pledged for payment of such bonds, until payment of such bonds and any refunding bonds, whichever is later; and zero percent of the revenue collected from the extra one-half percent of local option sales tax shall be used for the purposes of an interlocal agreement dated May 11, 2026, between the Village of Clearwater and Antelope County, Nebraska, whose overall purpose is the long-term development of unified governance of public infrastructure projects, and there are no other parties to said agreement.
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> Yes (For such additional one-half percent of Local Option Sales Tax)
> No (Against such additional one-half percent of Local Option Sales Tax)

Section 3. Pursuant to Neb. Rev. Stat. § 32-559, the Village Clerk is authorized to certify the ballot issue set forth in Section 2 above to the Antelope County Clerk.

Section 4. Pursuant to Neb. Rev. Stat. § 77-27,142.04, notice of the submission of the question to the voters set forth in Section 2 above shall be published one time in the *Summerland Advocate-Messenger* not more than 30 days nor less than 10 days prior to the 2026 General Election.

Section 5. That all resolutions or parts of resolutions in conflict be and are hereby repealed.

PASSED AND APPROVED this 18 day of August, 2026.

Chairperson Kelly Kerkman

ATTEST:
Village Clerk Angie Hupp