

With the aging and deterioration of the City of Gordon's infrastructure (i.e. streets, swimming pool, gutters) and limited resources, the council was presented with Resolution 2020-02 for consideration. Currently, and for many years, the City of Gordon is at the levy limit for property taxes. The tax-based infrastructure is very limited when it comes to income sources. The sales tax imposed by the city is the only form of tax that impacts all users of the infrastructure, including non-citizens of Gordon. Motion by Evans, seconded by Grant to pass Resolution 2020-02. Ayes: Russell, Grant, Evans, and Paul.

**CITY OF GORDON, NEBRASKA**

**RESOLUTION NO. 2020-02**

**BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF GORDON, NEBRASKA:**

Section 1. The City of Gordon, Nebraska currently imposes a sales and use tax in the amount of one percent (1%), pursuant to the Local Option Revenue Act §77-27,142, et seq. of the Nebraska Statutes and City Ordinance No. 658 adopted on June 10, 1982. The City of Gordon is proposing to increase the existing City Sales and Use Tax by an additional one-half percent (½ %), which requires the approval of the qualified electors of the City.

Section 2. An election is hereby called and shall be held in the City of Gordon, Nebraska on the 12th day of May, 2020, in conjunction with the state-wide primary election to be held on said date, and at which election there shall be submitted to the qualified electors of the City, for their approval or rejection, the following proposition, to-wit:

“The City Council of the City of Gordon, Nebraska, currently imposes a sales and use tax in the amount of one percent (1%) upon certain transactions within the City on which the State of Nebraska and City of Gordon is authorized to impose a sales and use tax pursuant to the Nebraska Local Option Revenue Act.

Shall the governing body of the incorporated municipality impose an additional sales and use tax in the amount of one-half percent (½%) upon the same transactions within such municipality on which the State of Nebraska is authorized to impose a tax pursuant to the Nebraska Local Option Revenue Act for use in the construction, repair and/or maintenance of municipal infrastructure? If a majority of votes cast upon such question shall be in favor of such tax, then the governing body of such incorporated municipality shall be empowered as provided by §77-27,142 and shall forthwith 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 incorporated municipality shall not impose such a tax.”

- ( ) FOR said sales and use tax
- ( ) AGAINST said sales and use tax

Section 3. The following notice required by law shall be published in the Sheridan County Journal Star, a legal newspaper of general circulation within the City of Gordon not more than thirty (30) days nor less than ten (10) days prior to the date of the election. The notice shall be in substantially the following form:

**CITY OF GORDON, NEBRASKA  
NOTICE OF SPECIAL ELECTION**

Notice is given that on Tuesday, May 12, 2020, in the City of Gordon, Nebraska a special city election will be held during the primary election at which time there will be submitted to the electors of the municipality for their approval or rejection the following proposition:

PROPOSITION NO. 1:

“The City Council of the City of Gordon, Nebraska, currently imposes a sales and use tax in the amount of one percent (1%) upon certain transactions within the City on which the State of Nebraska and City of Gordon is authorized to impose a sales and use tax pursuant to the Nebraska Local Option Revenue Act.

Shall the governing body of the incorporated municipality impose an additional sales and use tax in the amount of one-half percent (½%) upon the same transactions within such municipality on which the State of Nebraska is authorized to impose a tax pursuant to the Nebraska Local Option Revenue Act for use in the construction, repair and/or maintenance of municipal infrastructure? If a majority of votes cast upon such question shall be in favor of such tax, then the governing body of such incorporated municipality shall be empowered as provided by §77-27,142 and shall forthwith 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 incorporated municipality shall not impose such a tax.”

- ( ) FOR said sales and use tax
- ( ) AGAINST said sales and use tax

Electors deciding to vote in favor of the proposition shall mark an “X” in the parenthesis preceding the words “FOR said sales and use tax”. Electors desiring to vote against the proposition shall mark an “X” in the parenthesis preceding the words “AGAINST said sales and use and tax”.

Polls shall be open at 7:00 A.M. and will continue to be open until 7:00 P.M. on the same day and the voting places shall be the same places for all other general municipal elections within the City.

Section 4. The City Clerk shall cause a certified copy of this Resolution to be delivered to the Sheridan County Clerk.

CITY OF GORDON, NEBRASKA  
/s/ Nancy I Russell  
MAYOR

ATTEST:  
/s/ Kim Buchan  
CITY CLERK