

RESOLUTION NO. 2026-02

WHEREAS, Nebraska Revised Statute §77-27,142.01 provides that the governing body of any incorporated municipality may submit the question of changing any terms and conditions of a sales and use tax previously authorized under §77-27,142; and

WHEREAS, on October 19, 1987, after an election submitted to the voters, the Village of Eagle did authorize a sales and use tax of one percent (1%) pursuant to §77-27,142 by adoption of Ordinance No. 87-18; and

WHEREAS, the Village Board of Trustees is considering the renovation of the existing fire station into a Community Center, including all necessary expenses to make it useable as such, including parking, and has also entered into an Interlocal Agreement with Eagle Alvo Rural Fire District #9, where it will be responsible for one-third (1/3) of the construction costs of the new Fire & Rescue Station; and

WHEREAS, the Village Board of Trustees believes that the issue of changing the terms of such authorized sales and use tax should be submitted to the voters at the Statewide Primary Election for consideration of increasing the sales and use tax from one percent (1%) to one and one-half percent (1.5%) and allocating the additional one-half percent (0.5%) to pay specifically for the necessary expenses to renovate the existing fire station into a Community Center and one-third of the construction costs of the new Fire & Rescue Station, which should expire after the passage of 25 years.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE VILLAGE OF EAGLE, NEBRASKA, as follows:

Section 1. That the findings hereinabove made should be and are hereby made a part of this Resolution as fully as if set out at length herein.

Section 2. That the question of whether to modify the terms and conditions of the currently-authorized sales and use tax by increasing the sales and use tax from one

percent (1%) to one and one-half percent (1.5%) and allocating the additional one-half percent (0.5%) to pay specifically for the necessary expenses to renovate the existing fire station into a Community Center and one-third of the construction costs of the new Fire & Rescue Station, with the increase expiring 25 years after initial collection, shall be submitted to the voters of the Village at the Statewide Primary Election set for May 12, 2026.

Section 3. That at said election, there shall be submitted to the qualified electors of the Village for their approval or rejection the following proposition, to-wit:

Shall the governing body of the Village of Eagle, Nebraska modify the current sales and use tax upon the same transactions within the municipality on which the State of Nebraska is authorized to impose tax by increasing the current sales and use tax from one percent (1%) to one and one-half percent (1.5%) and allocating the additional one-half percent (0.5%) to pay specifically for necessary expenses to renovate the existing fire station into a Community Center and one-third of the construction costs of the new Fire & Rescue Station, with the increase expiring 25 years after initial collection.



FOR said modification of the Terms and Conditions of the Sales and Use Tax.



AGAINST said modification of the Terms and Conditions of the Sales and Use Tax.

A VOTE FOR: If a majority of votes are cast in favor of the question, then the Chairperson and Board of Trustees of the Village shall be empowered to proceed to impose such increase in tax by the Local Option Revenue Act;

A VOTE AGAINST: If a majority of those voting on the question shall be opposed to such modification of the terms and conditions of the Sales and Use Tax, then the governing body shall not modify the terms and conditions of the Sales and Use Tax currently authorized."

Section 4. The Village Clerk is hereby instructed to certify a copy of this resolution containing the proposition to the Election Commissioner of Cass County by March 1, 2026 and the Election Commissioner is requested to submit the proposition at the Statewide General Election on May 12, 2026 as provided by law.

Section 5. The governing body shall give notice of the submission of the question of imposing the sales and use tax upon the same transactions within such municipality on which the State of Nebraska is authorized to impose a tax, not more than thirty (30) days nor less than ten (10) days previous to the election, by publication one time in one or more newspapers published in or of general circulation in the municipality in which such question is to be submitted. Such notice shall be in addition to any other notice required under the general election laws of this state and the Village Clerk of the Village be and herby is directed to cause such notice to be published.

Section 6. The Election Commissioner shall prepare the ballots and issue early voters' ballots and appoint and supervise the election officials conducting such special election as provided by law. The election returns shall be made to the Election Commissioner. The municipal ballots, including early voters' ballots, shall be counted and canvassed as provided by law. Upon completion of the canvass of the vote by the County canvassing board the Election Commissioner shall certify the election results to the governing body of the Village. The Election Commissioner shall publish and post notice of election as required by law.

PASSED AND APPROVED this 3rd day of February, 2026.


Marcus Hochstein
Village Board Chairperson

ATTEST


Nick Nystrom

Village Clerk

(S E A L)

