

RESOLUTION NO. 2026-08

WHEREAS:

a. The City currently imposes a City Sales and Use Tax in the amount of 1.0% pursuant to the Local Option Revenue Act, Sections 77-27, 142, et seq. of the Nebraska Statutes (the “Existing City Sales and Use Tax”);

b. The City is in need of additional revenue in order to provide for public infrastructure projects;

c. §77-27, 142 of the Nebraska Statutes allows the City Council to impose an additional one-half percent (1/2%) sales tax in addition to the Existing City Sales and Use Tax for the purpose of funding public infrastructure projects, following an election at which a majority of the qualified electors of the City approve such additional sales and use tax;

d. The additional sales and use tax may not be imposed unless the City is a party to an interlocal agreement pursuant to the Interlocal Cooperation Act, Sections 13-801 to and including 13-1827, Reissue Revised Statutes of Nebraska, as amended (the “Interlocal Act”), with a political subdivision within the municipality or the county in which the City is located, which interlocal agreement shall create a separate administrative entity related to public projects; and

e. The City has entered into an interlocal agreement with the City of Bridgeport Community Redevelopment Authority, a body corporate and politic (the “CRA”), for the purposes of forming the Bridgeport Community Infrastructure Cooperative, a separate administrative entity.

Be it resolved by the Mayor and City Council of the City of Bridgeport, Nebraska as follows:

4. At the November 3, 2026, general election, the following proposition in the form shown below shall be submitted to the qualified electors of the City for their approval or rejection: Shall the City Council of the City of Bridgeport, Nebraska increase the local sales and use tax rate by an additional one-half of one percent (1/2%) from the current rate of one percent (1.0%) to a total rate of one and one-half percent (1.5%) and impose a sales and use tax at the increased rate **only for public infrastructure projects including municipal roads, streets, sidewalks, curbs and gutters; wastewater collection facilities, including water mains and their appurtenances, water distribution facilities, including, but not limited to, mains and their appurtenances, and electric distribution infrastructure, including repairs and upgrades,** upon the same transactions within the City on which the State of Nebraska is authorized to impose a tax, subject to the terms and conditions set out below?

- Yes (For increasing the Sales and Use Tax)
 No (Against increasing the Sales and Use Tax)

Terms and Conditions: The terms and conditions of the proposition are as follows:

- a. No reductions or elimination of other taxes or fees is contemplated.
 - b. Revenues from the increased sales and use tax are to be used for the following public infrastructure projects as are allowed pursuant to §77-27,142 of the Nebraska Statutes: **only for public infrastructure projects including municipal roads, streets, sidewalks, curbs and gutters; wastewater collection facilities, including water mains and their appurtenances, water distribution facilities, including, but not limited to, mains and their appurtenances, and electric distribution infrastructure, including repairs and upgrades.**
 - c. The City and the Community Redevelopment Authority of the City of Bridgeport have entered into an interlocal agreement which created a separate administrative entity (the Bridgeport Community Infrastructure Cooperative) for purposes of the interlocal agreement related to public infrastructure projects. The interlocal agreement contains provisions, including benchmarks, relating to the long-term development of unified governance of public infrastructure projects with respect to the parties.
 - d. The increased sales and use tax shall terminate no more than ten years after the effective date of the increased sales and use tax or, if bonds are issued and the local option sales and use tax revenue is pledged for payment of such bonds, upon payment of such bonds and any refunding bonds, which ever date is later, except that the portion of the rate greater than one and one-half percent imposed for the purpose of the interlocal agreement referred to above (rounded to the next higher one-quarter percent) shall not terminate.
2. Electors desiring to vote in favor of or against the proposition shall do so in the manner specified in the ballot form as provided by the Morrill County Clerk
 3. The general election shall be conducted by the Morrill County Clerk by mail-in-ballot. Ballots can be returned by hand delivery to the office of the County Clerk/Election Commissioner, by return mail in the provided postage paid envelope, or to the drop box located at 606 L Street, Bridgeport, Nebraska.
 4. The following notice required by law shall be published in the Bridgeport News-Blade, a legal newspaper of general election in the City not more than 30 days nor less than 10 days before the date of the election. The notice shall be in substantially the following form:

City of Bridgeport, Nebraska

Notice of Election

Notice is given that at the general election on Tuesday, November 3, 2026, at the usual polling place in each precinct of the City of Bridgeport, Nebraska, the ballot will include for the electors of

the City for their approval or rejection, the following proposition:

BALLOT QUESTION

Shall the City Council of the City of Bridgeport, Nebraska increase the local sales and use tax rate by an additional one-half of one percent (1/2%) from the current rate of one percent (1.0%) to a total rate of one and one-half percent (1.5%) and impose a sales and use tax at the increased rate **only for public infrastructure projects including municipal roads, streets, sidewalks, curbs and gutters; wastewater collection facilities, including water mains and their appurtenances, water distribution facilities, including, but not limited to, mains and their appurtenances, and electric distribution infrastructure, including repairs and upgrades**, upon the same transactions within the City on which the State of Nebraska is authorized to impose a tax, subject to the terms and conditions set out below? If a majority of the votes cast upon such question shall be in favor of such tax, then the City Council shall be empowered as provided by Neb. Rev. Stat. § 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 City Council shall not impose such a tax.

- Yes (For increasing the Sales and Use Tax)
- No (Against increasing the Sales and Use Tax)

Terms and Conditions: The terms and conditions of the proposition are as follows:

- a. No reductions or elimination of other taxes or fees is contemplated.
- b. Revenues from the increased sales and use tax are to be used for the following public infrastructure projects as are allowed pursuant to §77-27,142 of the Nebraska Statutes: **only for public infrastructure projects including municipal roads, streets, sidewalks, curbs and gutters; wastewater collection facilities, including water mains and their appurtenances, water distribution facilities, including, but not limited to, mains and their appurtenances, and electric distribution infrastructure, including repairs and upgrades.**
- c. The City and the Community Redevelopment Authority of the City of Bridgeport have entered into an interlocal agreement which created a separate administrative entity (the Bridgeport Community Infrastructure Cooperative) for purposes of the interlocal agreement, related to public infrastructure projects. The interlocal agreement contains provisions, including benchmarks, relating to the long-term development of unified governance of public infrastructure projects with respect to the parties.
- d. The increased sales and use tax shall terminate no more than ten years after the effective

date of the increased sales and use tax or, if bonds are issued and the local option sales and use tax revenue is pledged for payment of such bonds, upon payment of such bonds and any refunding bonds, which ever date is later, except that the portion of the rate greater than one percent imposed for the purpose of the interlocal agreement referred to above (rounded to the next higher one-quarter percent) shall not terminate.

The general election shall be conducted by the Morrill County Clerk by mail-in-ballot. Ballots can be returned by hand delivery to the office of the County Clerk/Election Commissioner, by return mail in the provided postage paid envelope, or to the drop box located at 606 L Street, Bridgeport, Nebraska. Ballot must be in possession of the County Clerk's office by 7:00 p.m. Mountain Time November 3, 2026. Copies of the proposition may be obtained at the office of the City Clerk at City Office, 809 Main St, Bridgeport, Nebraska 69336.

Dated: _____, 2026 /s/ Doretta Huck, City Clerk

- 5. The City Clerk shall cause a certified copy of the Resolution to be delivered to the Morrill County Clerk no later than July 2, 2026.
- 6. This Resolution shall take effect after having been voted upon favorably by at least 70% of the Council Members.

PASSED AND APPROVED THIS 11th day of June 2026

Gail M Beyer, Mayor

ATTEST:

Doretta Huck, City Clerk
(SEAL)