

RESOLUTION NO. 2024-5

WHEREAS, that Rock County Hospital is partially supported by tax dollars, and is limited by statute to a tax levy of \$.07 per \$100.00 of valuation;

WHEREAS, at the general election on November 8, 1994, the voters of Rock County approved an increase of that maximum levy to \$.14 per \$100.00 of valuation for a term of six years from the date of the initial levy of the additional tax, and also provided that the levy shall be outside of the constitutional limitation of \$.50 per each \$100.00 of actual value as set forth in Section 23-119 of the Nebraska Statutes and Article VIII, Section 5 of the Constitution of the State of Nebraska;

WHEREAS, at a primary election on May 12, 1998, the voters of Rock County ratified the prior vote on November 8, 1994; and

WHEREAS, at a special election in 2001 the voters of Rock County approved an increase of the maximum tax levy by \$.04 per \$100.00 of valuation until fiscal year 2005; and

WHEREAS, at a special election held on July 13, 2005, the voters of Rock County approved an increase of the maximum tax levy by \$.04 per \$100.00 of valuation until fiscal year 2010, with \$.03 per \$100.00 of valuation to be used for the operation of the Rock County Hospital and \$.01 per \$100.00 of valuation to be used for a sinking fund for the purchase and equipping of one or more replacement ambulances for the Rock County Ambulance; and

WHEREAS, at a primary election held on May 13, 2010, the voters of Rock County approved an increase of the maximum tax levy by \$.03 per \$100.00 of valuation until fiscal year 2015, with \$.02 per \$100.00 of valuation to be used for the operation of the Rock County Hospital and \$.01 per \$100.00 of valuation to be used for a sinking fund for the purchase and equipping of one or more replacement ambulances for the Rock County Ambulance; and

WHEREAS, at a special election held on August 11, 2015, the voters of Rock County approved an increase of the maximum tax levy by \$.03 per \$100.00 of valuation until fiscal year 2020, with \$.02 per \$100.00 of valuation to be used for the operation of the Rock County Hospital and \$.01 per \$100.00 of valuation to be used for a sinking fund for the purchase and equipping of one or more replacement ambulances for the Rock County Ambulance, with said total of \$.03 of additional levy to exceed statutory budget restrictions and the constitutional limitation; and

WHEREAS, at a general election held on November 8, 2016, the voters of Rock County approved the expansion of the permissible use of the additional levy of property tax of \$.01 per \$100.00 tax valuation originally designated for the ambulance to allow the funds to be used for medical equipment, supplies and training of personnel in addition to a sinking fund for the

purchase and equipping of one or more replacement ambulances for the Rock County Ambulance; and

WHEREAS, the previous excess levy which expires at the end of fiscal year 2024 is still subject to the "lid" on restricted funds imposed under § 13-519 of the Nebraska Statutes, and therefore the Rock County Hospital and Rock County Ambulance have not been able to receive all of the funds authorized by the previous elections; and

WHEREAS, the finances of the Rock County Hospital indicate that there is still a need for the full accessibility of the additional tax dollars previously authorized for the hospital and ambulance; and

WHEREAS, the Rock County Hospital Board of Trustees has made written request to the Rock County Board of Commissioners to extend for a five (5) year term beginning with the fiscal year commencing July 1, 2024 the previously authorized additional tax levy of \$0.02 per \$100.00 of valuation for general operation of the Rock County Hospital, and an additional levy of \$0.01 per \$100.00 of valuation to be allocated to the acquisition of medical equipment, supplies and for training of personnel for the ambulance, and for a sinking fund for the purchase and equipping of one or more replacement ambulances for the Rock County Ambulance and/or for the construction of a building of undetermined size and location, to be used to house any and all ambulances and supplies, with the additional tax levy of \$0.03 per \$100.00 of valuation to be outside of the statutory budget restrictions, including the "lid" on restricted funds imposed under § 13-519 of the Nebraska Statutes, and the constitutional limitation of \$0.50 per \$100.00 of actual value as set forth in § 23-119 of the Nebraska Statutes and Article VIII, Section 5 of the Constitution of the State of Nebraska and what was referred to as LB1114 by the Nebraska Legislature.

NOW THEREFORE, BE IT HEREBY RESOLVED by the Rock County Board of County Commissioners, that the question of allowing the Rock County on behalf of the Rock County Hospital and Rock County Ambulance to levy a property tax, not to exceed \$0.03 per \$100.00 of taxable valuation in excess of all limits prescribed by law, (both statutory and constitutional restrictions) beginning with fiscal year 2024 until fiscal year 2029, with \$0.02 per \$100.00 of valuation of said additional levy to be for the purpose of general operations of the Rock County Hospital and \$0.01 per \$100.00 of valuation of said additional levy to be allocated to the acquisition of medical equipment, supplies and for training of personnel for the training of personnel for the ambulance, and for a sinking fund for the purchase and equipping of one or more replacement ambulances for the Rock County Ambulance and/or for the construction of a building of undetermined size and location, to be used to house any and all ambulances and supplies, be submitted to the registered voters of Rock County at the Primary election to be held on May 14th, 2024, and the question shall read as follows:

Shall Rock County on behalf of the Rock County Hospital and Rock County Ambulance be allowed to levy a property tax, not to exceed \$0.03 per \$100.00 of taxable valuation in excess of all limits prescribed by law, (both statutory and constitutional restrictions) beginning with fiscal year 2024 until fiscal year 2029, with \$0.02 per \$100.00 of valuation of said additional levy to the for the purpose of general operations of the Rook County Hospital and \$0.01 per \$100.00 of valuation of said additional levy to be allocated to the acquisition of medical equipment, supplies and for training of personnel for the training of personnel for the ambulance, and for a sinking fund for the purchase and equipping of one or more replacement ambulances for the Rock County Ambulance and/or for the construction of a building of undetermined size and location, to be used to house any and all ambulances and supplies. Further, shall the County increase its budgeted restricted funds by the greater of \$204,000.00 or 0.03% of the County valuation over the current year's restricted funds for the purpose of exceeding the limits imposed by § 13-519 of the Nebraska Statutes and the constitutional statutory limitations on county levies.

☐ FOR allowing the levy

☐ AGAINST allowing the levy

EXPLANATION:

A vote for this proposition would continue the previous increase of the maximum levy for the Rock County Hospital from. \$0.07 per \$100.00 of valuation to \$0.09 per \$100.00 of valuation and the levy of \$0.01 per \$100.00 of taxable valuation towards the acquisition of medical equipment, supplies and training of personnel for the Rock County Ambulance and for the sinking fund for the purchase and equipping of one or more replacement ambulances and/or for the construction of a building of undetermined size and location, to be used to house any and all ambulances and supplies, with the additional \$0.03 to be allowed to exceed all statutory and constitutional limitations, including the “lid” on restricted funds imposed under § 13-519 of the Nebraska Statutes. The last elections regarding these topics authorized the additional levies until fiscal year 2024, but the previous elections did not specifically address the restricted funds under the “lid”, and therefore the Rock County Hospital and Rock County Ambulance have not been able to receive all of the funds authorized by the previous elections.

A vote against this proposition will leave the previous authorized increase in tax levies place until fiscal year 2024, but limited by the “lid” limitations on restricted funds in the budgets.

"Shall Rock County on behalf of the Rock County Hospital and Rock County Ambulance be allowed to levy a property tax, not to exceed \$0.03 per \$100.00 of taxable valuation in excess of all limits prescribed by law, (both statutory and constitutional restrictions) beginning with fiscal year 2024 until fiscal year 2029, with \$0.02 per \$100.00 of valuation of said additional levy to the for the purpose of general operations of the Rook County Hospital and \$0.01 per \$100.00 of valuation of said additional levy to be allocated to the acquisition of medical equipment, supplies and for training of personnel for the training of personnel for the ambulance, and for a sinking fund for the purchase and equipping of one or more replacement ambulances for the Rock County Ambulance and/or for the construction of a building of undetermined size and location, to be used to house any and all ambulances and supplies. Further, shall the County increase its budgeted restricted funds by the greater of \$204,000.00 or 0.03% of the County valuation over the current year's restricted funds for the purpose of exceeding the limits imposed by § 13-519 of the Nebraska Statutes and the constitutional statutory limitations on county levies."

The form of submission upon the ballot shall be as follows:

- ☐ FOR allowing the levy
- ☐ AGAINST allowing the levy

IN WITNESS WHEREOF, this resolution is adopted this 6 day of February, 2024.

ROCK COUNTY BOARD OF
COMMISSIONERS:

BY: David D. Hollenbeck

BY: Celly Dynt

BY: Frage Smith

ATTEST:

Crystal J. Shell - Deputy
ROCK COUNTY CLERK

BALLOT

