

**WESTERN COMMUNITY COLLEGE AREA  
BOARD OF GOVERNORS  
October 4, 2023  
AGENDA**

**SPECIAL HEARING TO SET FINAL TAX REQUEST 2023-2024**

**1:00 P.M.**

Western Nebraska Community College  
Coral E. Richards Boardroom Scottsbluff  
Campus  
1601 East 27<sup>th</sup> Street, Scottsbluff, Nebraska

**MISSION STATEMENT**

***"WNCC assures learning opportunities for all – enriching lives, invigorating communities, creating futures"***

**PROPOSED AGENDA**

**A. Call to Order**

**B. Roll Call**

**C. Board Chairperson Comments**

**D. Community Comments**

**E. Approval of the Agenda**

**F. Excuse Absent Board Member(s)**

**G. Special Hearing to Set Final Tax Request**

Public Hearing Pursuant to Section 77-1601.02, for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the tax request at a different amount than the prior year tax request.

1. Open Special Hearing to Set Final Tax Request
2. Presentation of 2021-2022 Property Tax Request - \$13,490,987.00
3. Presentation of 2021 Tax Rate – .101653
4. Presentation of 2021 Valuation – \$13,271,652,901
5. Presentation of 2022 Valuation - \$13,753,057,510
6. Presentation of Change in Valuation – 3.63%
7. Presentation of 2022 - 2023 Property Tax Request - \$13,832,300.47
8. Presentation of 2022 Tax Rate – 0.100576
9. Public Comments
10. Close Special Hearing to Set Final Tax Request

**H. Next Regular Meeting:** Wednesday, October 4, 2022, (at the conclusion of the Special Hearing to Set Final Tax Request and no earlier than 1:30 p.m.), Coral E. Richards Boardroom, Scottsbluff Campus, 1601 East 27<sup>th</sup> Street, Scottsbluff, Nebraska.

**I. Adjournment**

## WESTERN COMMUNITY COLLEGE AREA BOARD OF GOVERNORS

### Adoption of Resolution Setting the Property Tax Request

Ms. Koski, Vice President of Administrative Services explained that the resolution presented for approval is based on the conversation during the Board of Governors' Informal meeting.

The general fund tax request is based on the levy in which the budget was built and adopted. The Capital Improvement and Bond Fund tax request is based on a reduction from two cents to 1.8431, in addition to 0.1208 cents for bond debt, for a total property tax request of \$14,691,290.32. If the Board approves this resolution, and because it would be a modification to the adopted budget, it would be necessary to schedule an additional budget hearing at the November Board meeting.

Mr. Savely MOVED for approval of the following resolution:

WHEREAS, Nebraska Revised Statute 77-1632 provides that the Governing Body of Western Nebraska Community College passes by a majority vote a resolution or ordinance setting the tax request; and

WHEREAS, a joint public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing Body of Western Nebraska Community College resolves that:

1. The 2023-2024 property tax request be set at:

General Fund:	\$11,774,407.59
Capital Improvement and Bond Fund:	\$ 2,916,882.73
Total Property Tax Request	\$14,691,290.32

2. The total assessed value of property differs from last year's total assessed value by 7.99 percent.

3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.09313 per \$100 of assessed value.

4. Western Nebraska Community College proposes to adopt a property tax request that will cause its tax rate to be 0.098914 per \$100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Western Nebraska Community College will decrease last year's budget by - 25.55 percent.

SECONDED by Dr. Packard. The vote was, Yes: Savely, Schmidt, Anderson, Curtis, Guzman- Gonzales, Kreman, Packard, Klemke. No: Richards None. Abstain: None. Absent: Crouse. Motion carried.

**RESOLUTION SETTING THE PROPERTY TAX REQUEST**

WHEREAS, Nebraska Revised Statute 77-1632 provides that the Governing Body of Western Nebraska Community College passes by a majority vote a resolution or ordinance setting the tax request; and

WHEREAS, a joint public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing Body of Western Nebraska Community College resolves that:

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- 3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.09313 per \$100 of assessed value.
- 4. Western Nebraska Community College proposes to adopt a property tax request that will cause its tax rate to be 0.098914 per \$100 of assessed value.
- 5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Western Nebraska Community College will decrease last year's budget by - 25.55 percent.
- 6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2023.

Motion by Mr. R. J. Savely, Jr. seconded by Dr. William Packard to adopt Resolution.

Voting yes were:

- Ms. Karen Anderson
- Dr. Margaret Crouse (absent)
- Ms. Misty Curtis
- Ms. Linda Guzman-Gonzales
- Ms. F. Lynne Klemke
- Mr. Allan Kreman
- Dr. William Packard
- Mr. R. J. Savely, Jr.
- Ms. Marjorie Schmidt
- \_\_\_\_\_
- \_\_\_\_\_

Voting no were:

- Ms. Coral Richards
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Dated this 4th day of October, 2023