

Tax Request Hearing 25-26  
Monday, September 15, 2025 7:05 PM

Lexington City Council Chambers  
406 E. 7th St.  
Lexington, NE 68850

## **Agenda**

1. Call to order and notice of hearing.
2. Open Meetings Act.
3. Roll call.
4. Excuse absent board members.
5. Hear support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final property tax request.
6. Hearing adjourned at 7:08 PM.

## Notice of Special Hearing To Set Final Tax Request

Lexington Public Schools (24-0001) in Dawson County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 15th day of, September 2025 at 7:05 o'clock P.M., at Lexington City Council Chambers 406 E. 7th Street Lexington, NE 68850 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

|                     | 2024-2025     | 2025-2026     | Change |
|---------------------|---------------|---------------|--------|
| Property Valuations | 1,382,692,384 | 1,535,228,546 | 11%    |

### 2024-2025 Budget Information

### 2025-2026 Budget Information

| Fund                                                 | 2024-2025<br>Operating Budget | 2024-2025<br>Property Tax<br>Request | 2024<br>Tax Rate | Property Tax Rate<br>(2024-2025 Request<br>Divided By<br>2025 Valuation) | 2025-2026<br>Operating Budget | 2025-2026<br>Proposed Property<br>Tax Request | Proposed<br>2025<br>Tax Rate | Change<br>in Tax<br>Rate | Change in<br>Operating<br>Budget |
|------------------------------------------------------|-------------------------------|--------------------------------------|------------------|--------------------------------------------------------------------------|-------------------------------|-----------------------------------------------|------------------------------|--------------------------|----------------------------------|
| General Fund                                         | 59,797,686.48                 | 12,345,585.73                        | 0.892866         | 0.804153                                                                 | 60,285,575.70                 | 12,702,133.76                                 | 0.827377                     | -7%                      | 1%                               |
| Bond Fund(s) K - 12                                  |                               |                                      | 0.000000         | 0.000000                                                                 | -                             | -                                             | 0.000000                     |                          | 0                                |
| Bond Fund(s) K - 8                                   |                               |                                      | 0.000000         | 0.000000                                                                 |                               |                                               | 0.000000                     |                          | 0                                |
| Bond Fund(s) 9 - 12                                  |                               |                                      | 0.000000         | 0.000000                                                                 |                               |                                               | 0.000000                     |                          | 0                                |
| Bond Fund _____                                      |                               |                                      | 0.000000         | 0.000000                                                                 |                               |                                               | 0.000000                     |                          | 0                                |
| Special Building Fund                                | 1,628,115.57                  | 691,343.00                           | 0.050000         | 0.045032                                                                 | 2,300,287.39                  | 767,621.00                                    | 0.050000                     | 0%                       | 41%                              |
| Qualified Capital Purpose<br>Undertaking Fund K - 12 |                               |                                      | 0.000000         | 0.000000                                                                 | -                             | -                                             | 0.000000                     |                          | 0                                |
| Qualified Capital Purpose<br>Undertaking Fund K - 8  |                               |                                      | 0.000000         | 0.000000                                                                 |                               |                                               | 0.000000                     |                          | 0                                |
| Qualified Capital Purpose<br>Undertaking Fund 9 - 12 |                               |                                      | 0.000000         | 0.000000                                                                 |                               |                                               | 0.000000                     |                          | 0                                |
| Total                                                | 61,425,802.05                 | 13,036,928.73                        | 0.942865         | 0.849185                                                                 | 62,585,863.09                 | 13,469,754.76                                 | 0.877377                     | -7%                      | 2%                               |

**RESOLUTION SETTING THE PROPERTY TAX REQUEST**

**RESOLUTION NO.   0001**

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Lexington Public Schools passes by a majority vote a resolution or ordinance setting the tax request; and

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

NOW, THEREFORE, the Governing Body of Lexington Public Schools resolves that:

1. The 2025-2026 property tax request be set at:

|                           |    |               |
|---------------------------|----|---------------|
| General Fund:             | \$ | 12,702,133.76 |
| Bond Fund:                | \$ | -             |
| Special Building Fund:    | \$ | 767,621.00    |
| Qualified Capital Purpose | \$ | -             |
| Undertaking Fund:         |    |               |

2. The total assessed value of property differs from last year's total assessed value by 11.03 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 0.849191 per \$100 of assessed value.
4. Lexington Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.877377 per \$100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Lexington Public Schools will increase (decrease) last year's budget by 4.17 percent.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025.

Motion by \_\_\_\_\_, seconded by \_\_\_\_\_ to adopt Resolution # \_\_\_\_\_.

Voting yes were:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Voting no were:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2025