

**MINUTE RECORD FOR CITY OF ALMA**  
**REGULAR CITY COUNCIL MEETING**  
**September 4, 2024**

A regular meeting of the City Council of the City of Alma, Nebraska was held at City Hall on Monday, September 4, 2024, at 5:56 p.m.

Present were Council Members: Dyann Collins, Chris Tripe, Larry Casper, and Mayor and Acting Administrator Hal Haeker. Absent: Tom Moulton. City Clerk Dawn McNulty, Treasurer Tashia Butterfield, City Attorney Doug Walker, Deputy City Attorney Jaclyn Daake, and City Superintendent Russell Pfeil were also in attendance. Notification of this meeting and the agenda was given in advance by posting, a designated method for giving notice. Advance notice of the meeting and the agenda was given to the Mayor and all members of the City Council. All proceedings hereinafter were taken while the convened meeting was open to the attendance of the public.

Mayor Haeker advised the public of the Open Meetings Act posted on the east wall of the meeting room, and then proceeded to call the regular meeting of September 4, 2024, at 5:56 p.m. and the following business was transacted:

Roll call: Tom Moulton-Absent, Dyann Collins-Present, Chris Tripe-present, Larry Casper-present, and Mayor Haeker-present. Motion by Casper, second by Tripe to determine this meeting as previously publicized, duly convened and in open session. There being no further discussion upon the motion made and upon roll call vote, the following voted yes: Casper, Collins, and Tripe, and. Voting no: None. Motion carried.

Mayor Haeker opened the floor to approve the minutes of the August 19, 2024, council meeting. Motion by Tripe, second by Casper, to approve the regular minutes of the August 19, 2024, council meeting. There being no further discussion upon the motion made and upon roll call vote, the following voted yes: Casper, and Tripe. Collins Abstained. Mayor Haeker voted yes. Voting no: None. Motion carried.

Mayor Haeker opened the floor to discuss the claims and invoices for August 20, 2024, through September 4, 2024, for \$109,747.02. Motion made by Collins, second by Casper, to approve the claims. There being no further discussion upon the motion made and upon roll call vote, the following voted yes: Collins, Tripe, and Casper. Voting no: None. Motion carried.

Mayor Haeker opened the floor to discuss and or approve the Treasurer's report. Motion by Collins, second by Tripe, to accept the Treasurer's report as presented. There being no further discussion upon the motion made and upon roll call vote, the following voted yes: Casper, Collins, Tripe. Voting no: None. Motion carried.

Mayor Haeker opened the floor to discuss Resolution 06-2024 Setting the Property Tax Request for Fiscal Year 2024-2025. Motion by Tripe, second by Collins to approve Resolution 06-2024 Setting the Property Tax Request for Fiscal Year 2024-2025 There being no further discussion upon the motion made and upon roll call vote, the following voted yes: Collins, Tripe, and Casper. Voting no: none. Motion carried.

Motion by Collins, second by Tripe to open the Public Hearing. Mayor Haeker opened a Public Hearing at 6:02 to discuss the One- and Six-Year Street Improvement Plan. Bernie Straetker from Miller and Associates addressed the Council stating the public hearing gives opportunity to hear comments on the 1- & 6-Year Street Plan. He informed the council that Alma received \$165,076.10 in funds allocated by the State and is estimated to be at \$188,346.00 for the next fiscal year. Bernie pointed out the proposed red markings such as the Seventh street extension and James's street repaving. The remaining blue marks are for the Six-year plan and can be addressed as funding allows. Bernie also explained to the Council the Plan is just that – a plan that is allowed to be changed as needed. However, any changes would require another public hearing. Bernie explained to the council the difference in the colors of the circles on the map. The circles do not necessarily mean intersections as some may be small curb or street section repairs. Motion by Tripe, second by Casper to close

the Public Hearing. There being no further discussion upon the motion made and upon roll call vote, the following voted yes: Collins, Casper, and Tripe Voting no: None. Motion carried and the Public Meeting was closed at 6:09pm.

Mayor opened the floor for Resolution 07-2024 for the One- and Six-Year Street Improvement Plan. Motion by Tripe, second by Casper to approve Resolution 07-2024 One- and Six-Year Street Improvement Plan as presented. There being no further discussion upon the motion made and upon roll call vote, the following voted yes: Collins, Casper, and Tripe. Voting no: None. Motion carried.

Mayor Haeker opened the floor to discuss the Golf Board concerning building expansion. Jason Bach Stated that the Golf Course is looking at adding on to the building so that it would seat up to 450 people. They are in the first stages and want to make sure that the City is behind them. It would be around \$500,000 project if they do everything that they want. Bach gave a list of proposed costs. Tripe asked about the current building and Bach stated that there is one payment left their current building. Bach stated that it would be a 50 x 80 metal building with eventually a bar and a cooler, two more bathrooms, and black ceiling. Tripe stated that we probably miss five or more weddings a year due to our current lack of space. Tripe said that he encouraged Bach to get some harder numbers to bring to the council from contractors. Bach stated that he was hoping that the council would be able to give the Golf Course more money in the next fiscal year. Bach talked about moving the cart storage and the driving range for additional parking. Mayor Haeker stated that if the golf course could put something together to show the people of Alma how it was going to be paid for, then he was all for it. Haeker stated that he would definitely move forward with it if we could get it in the budget. Bach stated that he would go get bids and get something more concrete for the council.

Mayor Haeker opened the floor to discuss the Auditorium Press Release. Motion made by Collins, second by Casper to approve of the Auditorium Press Release. There being no further discussion upon the motion made and upon roll call vote, the following voted yes: Collins, and Casper Voting no: Tripe Mayor Haeker voted yes. Motion carried.

Mayor Haeker opened the floor to discuss and or approve Bid for Electric Charging Station Equipment. Motion made by Tripe, second by Collins, to accept Bid for Electric Charging Station Equipment. There being no further discussion upon the motion made and upon roll call vote, the following voted yes: Collins, Tripe, and Casper. Voting no: None. Motion carried.

Mayor Haeker opened the floor to discuss TIF Tripe – Nissen. Brandi Nissen stated her husband Matt and Craig Tripe are all working together on the TIF Issue. Nissen stated that they had received a letter dated July 22, 2024, from the City of Alma, stating Notice of Termination of Tax Increment Financing. Jaclyn Daake Deputy City Attorney, stated, you do not have a TIF agreement. The decision was made to terminate the TIF on these two projects because the City is not authorized to continue to divide these taxes. Daake stated, we talked with Cline Williams at multiple conferences to try to save the projects and we were told we were incapable of doing that without additional documentation. Nissen asked to whom those are reported? Daake replied to the State Auditor of Public Accounts and the State Treasurer. The problem is that the TIF that was granted, the City does not have the authority under state law to grant that TIF. Daake stated on these projects there were no public improvements or eligible costs that could have been TIF'ed. Nissen stated that she had spoken with Sarah Scott who is the Property Tax Administrator with the State of Nebraska and that she had requested all of their information as she does not believe that there are grounds for the TIF to be terminated. Daake stated that the authority that granted the approval is unlawful. There were no costs that were certified back to the City to prove the costs that were extended. The breakdown of costs for the project is missing from the redevelopment plan in substantial form. The second step is that once those costs are expended, those costs have to be certified back to the City for the City to continue to divide the taxes. Because there were no eligible costs, the certification did not occur. Nissen stated that Sarah Scott said that it is not the Departments role to decide if the TIF was properly granted and there is no oversight from the state on how the cities and the

redevelopment authorities use the programs. Nissen stated that they are in a contract with the city and that a resolution was passed granting them the TIF. Daake stated that the City did not have the authority to do that and it was an unlawful act, and you do not have eligible costs. It is improper use of taxpayer money. Daake stated the legislature changed the metrics that have to be reported, it now requires the entities to report how much total indebtedness remains on the project. Because your TIF was extended unlawfully for 100% of the project costs we cannot certify or comply with that report to state what indebtedness remains on the project. Nissen stated that if the TIF was illegally granted and that if anyone were going to come after them in the State of Nebraska, it would be Sarah Scott and she was appointed by Governor Pillemer. Daake stated that the liability is not limited to the Property Tax administrator, the liability is also extended to every taxing authority across the county. Nissen stated that there is no taxing authority that can come after us. Daake stated that that is not true, they cannot challenge the TIF. They can challenge improper use of taxpayer money moving forward. Daake stated they are eligible only for the costs that are authorized for the site acquisition, engineering fees, TIF application fees, public improvements, streets, utilities, parks, sidewalks, street lighting, and the reports that you are using are from previous years and that is why the legislature changed that report. The auditor of public accounts would say that this is a misuse of taxpayer money because we are stepping outside of the authority granted us by the state legislature and we are taking taxpayer dollars would be going to support Alma Public Schools or the fire department and we are giving those back to you under power that we do not have. Because we did not limit and make sure that what you spent that money on to be reimbursed for was eligible under the law. Nissen stated that according to Sarah Scott the Community Redevelopment Authority is the one who sets the standard for what the TIF can be used on. So that every community can do what they want. Daake stated within the confines of the state legislatures authority granted to them. Essentially the CRA level, we were missing key parts of the application that would be essential to be able to give proper notice to the taxing authorities to be able to assent or disagree with the TIF that was being extended. The next level of that was when the City Council passed the resolution without those missing pieces and those missing pieces have led us to where we are. Nissen stated that the City passed a resolution read Matt & Brandi Nissen DBA Alma Auto Parts shall be refunded 100% of the additional real estate taxes after the development of this real estate for 15 years. Daake stated that the city did not have legal authority to pass that resolution. This is not a contract. Daake stated that there should have been contracts that obligated you and the city to certain terms that these redevelopment plans were followed. The redevelopment plans do not exist, so they are not statutorily compliant redevelopment plans provided by the applicants for that to even be considered a metric. Nissen states that the initial application did meet the City of Alma's requirements. Daake stated that the City of Alma was not at that time compliant with statute, the law of the state. Nissen asked why Sarah Scott has told them that each city has the authority to make their own rules. Daake stated that the CRA would be the first one to go to, they do not make their own rules, they would be the ones to decide if the project meets the requirements to subsidize the project. Tripe asked if you can TIF a building that is erected or you cannot? Daake stated that you can TIF the cost of the site prep, and the acquisition of the site, or utility extension, but not the building. Daake stated we had to take this action, it was necessary, the City could not continue to act outside their statutory limits. We would be happy to talk to the Property Tax Administrator. Nissen stated our entire project was approved due to the TIF for 15 years. Daake stated that she advised the Nissen's to get a tax attorney to help with this. Tripe asked who brought this to the city's attention. Daake stated Cline Williams. Nissen stated that he received a letter from the City of Alma stating that you have used up all of your TIF money. That it was illegally granted and that it opens up the City and us to a lawsuit. I was misled with a letter, it is completely different than what I am hearing now. I have already submitted my entire project to Sarah Scott and she does not have a problem with it. Daake stated what has to happen for TIF to continue is that we have these plans but every time money is spent and reimbursed, we have to certify at the treasurer level. They have to continue to recertify those costs for the TIF to continue. Mayor

Haeker stated that no one wanted this to happen, the city, and city council would help in anyway that we can. But we cannot just ignore the advice of Council that being these guys or Cline Williams. You need to look into this and talk to the Department of Revenue. Daake stated that the City has definitively made the decision to terminate the TIF. We looked at this for a long time to try and figure out how to save this TIF and it is just not possible. That is why we had to stop immediately. I am happy to look at what you have received from the Property Tax Administrator. Casper stated that we hate that this has happened. But we cannot take any action. Collins stated but we can not do anything illegal. Haeker asked what you would like us to do . Tripe said to look into this and see what other cities and counties are doing. Nissen stated thank you for listening to us. Haeker said I am sorry that this is happening and we never wanted this. Nissen asked if he got a letterhead from Sarah Scott that says that he is in a legal binding contract. Is that sufficient? Daake said No. We would need that from the attorney general. Tripe left the meeting at 7:41 pm Motion to adjourn the meeting by Collins, second by Casper. There being no further discussion upon the motion made and upon roll call vote, the following voted yes: Casper, Collins, and Mayor Haeker. Voting no: None. The meeting was adjourned at 7:51 p.m.

---

Hal Haeker, Mayor

I the undersigned Clerk hereby certify that the forgoing is a true and correct copy of the proceedings had and done by the Mayor and Council; that all of the subjects included in the foregoing proceedings were contained in the agenda for the meeting, kept continually current and available for public inspection at the office of the Clerk; that such subjects were contained in said agenda for at least twenty-four hours prior to said meeting; that at least one copy of all reproducible material discussed at the meeting was available at the meeting for examination and copying by members of the public; that the said minutes were in written form and available for public inspection within ten working days and prior to the next convened meeting of said body; that all news media requesting notification concerning meetings of said body were provided advanced notification of the time place and of said meeting and the subjects to be discussed at said meeting.

---

Dawn McNulty, City Clerk