

ORDINANCE NO. 537

AN ORDINANCE OF THE VILLAGE OF POTTER, NEBRASKA, AMENDING TO SECTION 35.11 OF THE VILLAGE OF POTTER MUNICIPAL CODE PERTAINING TO THE INVESTMENT AND USE OF SURPLUS FUNDS; AMENDING SECTION 35.14 OF THE VILLAGE OF POTTER MUNICIPAL CODE PERTAINING TO THE AUTHORITY TO ACCEPT CREDIT CARDS; AMENDING SECTION 35.30 OF THE VILLAGE OF POTTER MUNICIPAL CODE PERTAINING TO FILING AND TAX CERTIFICATION OF ADOPTED BUDGET STATEMENTS; TO HARMONIZE WITH STATE LAW; TO REPEAL CONFLICTING ORDINANCES AND SECTIONS; AND TO PROVIDE AN EFFECTIVE DATE.

BE IT ORDAINED BY THE CHAIRMAN AND THE BOARD OF TRUSTEES OF THE VILLAGE OF POTTER, NEBRASKA:

Section 1. That §35.11 of the Municipal Code of the Village of Potter, Nebraska, hereby reads as follows:

§ 35.11 INVESTMENT AND USE OF SURPLUS FUNDS.

(A) When the Village Treasurer holds funds of the village in excess of the amount required for maintenance or set aside for betterments and improvements, the Board of Trustees may, by resolution, direct and authorize the Treasurer to invest the surplus funds in the outstanding bonds or registered warrants of the village, bonds and debentures issued either singly or collectively by any of the 12 federal land banks, the 12 intermediate credit banks, or the 13 banks for cooperatives under the supervision of the Farm Credit Administration, or in interest-bearing bonds or the obligations of the United States. The interest on such bonds or warrants shall be credited to the fund out of which the bonds or warrants were purchased.
(Neb. RS 17-608)

(B) All income received by the village from public utilities and from the payment and collection of water taxes, rents, rates or assessments shall be applied to the payment of running expenses, interest on bonds or money borrowed and the erection and construction of public utilities; should there be any surplus, it shall be annually created into a sinking fund for the payment of public utility bonds or for the improvements of the works, or into the general fund as the Board may direct. The surplus remaining, if any, may, if the Board so directs, be invested in interest-bearing bonds or obligations of the United States.
(Neb. RS 17-540)

(C) The Board of Trustees may, by resolution, direct and authorize the Treasurer to dispose of the surplus electric light, water, or gas funds, or the funds arising from the sale of electric light, water, or natural gas distribution properties, by the payment of outstanding electric light, water, or gas distribution bonds or water warrants then due. The excess, if any, after such payments, may be transferred to the general fund of the village.
(Neb. RS 17-609)

(D) (1) Whenever the village has accumulated a surplus of any fund in excess of its current needs or has accumulated a sinking fund for the payment of its bonds and the money in such sinking fund exceeds the amount necessary to pay the principal and interest of any such bonds which become due during the current year, the Board of Trustees may invest any such surplus in excess of current needs or such excess in its sinking fund in certificates of deposit, in time deposits, and in any securities in which the State Investment Officer is authorized to invest pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act and as provided in the authorized investment guidelines of the Nebraska Investment Council in effect on the date the investment is made. The State Investment Officer shall, upon request, furnish a copy of current authorized investment guidelines of the Nebraska Investment Council.

(2) Nothing in division (D)(1) shall be construed to authorize investments in venture capital or to expand the investment authority of a local government investment pool under the Public Entities Pooled Investment Act.
(Neb. RS 77-2341)

Section 2. That §35.14 of the Municipal Code of the Village of Potter, Nebraska, hereby reads as follows:

§ 35.14 CREDIT CARDS; AUTHORITY TO ACCEPT.

(A) (1) The Board of Trustees authorizes that any village official may accept credit cards, charge cards, or debit cards, whether presented in person or electronically, or electronic funds transfers as a method of cash payment of any tax, levy, excise, duty, custom, toll, interest, penalty, fine, license, fee, or assessment of whatever kind or nature, whether general or special, as provided by Neb. RS 77-1702.

(2) A village official shall not accept a central bank digital currency as a method of cash payment of any tax, levy, excise, duty, custom, toll, interest, penalty, fine, license, fee, or assessment of whatever kind or nature.

(B) The total amount of the taxes, levies, excises, duties, customs, tolls, interest, penalties, fines, licenses, fees, or assessments of whatever kind or nature, whether general or special, paid for by credit card, charge card, debit card, or electronic funds transfer shall be collected by the village official.

(C) The Board of Trustees will accept credit cards, charge cards, or debit cards, whether presented in person or electronically, or electronic funds transfers as a means of cash payment and may adjust the price for services to reflect the handling and payment costs.

(D) The village official shall obtain, for each transaction, authorization for use of any credit card, charge card, or debit card used pursuant to this section from the financial institution, vending service company, credit card or charge card company, or third-party merchant bank providing that service.

(E) The Board of Trustees may choose the types of credit cards, charge cards, and debit cards and may negotiate and contract independently or collectively as a governmental entity with one or more financial institutions, vending service companies, credit card, charge card, or debit card companies, or third-party merchant banks for the provision of these services.

(F) Subject to the direction of the Board of Trustees, a village official authorizing acceptance of credit card or charge card payments shall be authorized but not required to impose a surcharge or convenience fee upon the person making a payment by credit card or charge card so as to wholly or partially offset the amount of any discount or administrative fees charged to the village, but the surcharge or convenience fee shall not exceed the surcharge or convenience fee imposed by the credit card or charge card companies or third-party merchant banks which have contracted under division (E) of this section. The surcharge or convenience fee shall be applied only when allowed by the operating rules and regulations of the credit card or charge card involved or when authorized in writing by the credit card or charge card company involved. When a person elects to make a payment to the village by credit card or charge card and such a surcharge or convenience fee is imposed, the payment of the surcharge or convenience fee shall be deemed voluntary by that person and shall be in no case refundable. If a payment is made electronically by credit card, charge card, debit card, or electronic funds transfer as part of a system for providing or retrieving information electronically, the village official shall be authorized but not required to impose an additional surcharge or convenience fee upon the person making a payment.

(G) For the purpose of this section, the following definition shall apply unless the context clearly indicates or requires a different meaning.

CENTRAL BANK DIGITAL CURRENCY. A digital medium of exchange, token, or monetary unit of account issued by the United States Federal Reserve System or any analogous federal agency that is made directly available to the consumer by such federal entities. **CENTRAL BANK DIGITAL**

CURRENCY includes a digital medium of exchange, token, or monetary unit of account so issued that is processed or validated directly by such federal entities.

ELECTRONIC FUNDS TRANSFER. The movement of funds by non-paper means, usually through a payment system, including, but not limited to, an automated clearinghouse or the Federal Reserve's Fedwire system.
(Neb. RS 13-609)

Section 3. That §35.30 of the Municipal Code of the Village of Potter, Nebraska, hereby reads as follows:

§ 35.30 ADOPTED BUDGET STATEMENT; FILING; CERTIFICATION OF AMOUNT OF TAX.

(A) (1) After publication and hearing on the proposed budget statement and within the time prescribed by law, the Board of Trustees shall file with and certify to the levying board or boards on or before September 30 of each year, or September 30 of the final year of a biennial period, and file with the Auditor of Public Accounts a copy of the adopted budget statement which complies with Neb. RS 13-518 through 13-522, if applicable, together with the amount of the tax required to fund the adopted budget, setting out separately:

(a) The amount to be levied for the payment of principal or interest on bonds issued or authorized to be issued by the Board of Trustees or the legal voter of the village; and

(b) The amount to be levied for all other purposes.

(2) Proof of publication shall be attached to the statements.


(B) If the prime rate published by the Federal Reserve is 10% or more at the time of filing and certification required in this subsection, the Board of Trustees, in certifying the amount required, may make allowance for delinquent taxes not exceeding 5% of the amount required plus the actual percentage of delinquent taxes for the preceding tax year or biennial period and for the amount of estimated tax loss from any pending or anticipated litigation which involves taxation and in which tax collections have been or can be withheld or escrowed by court order. For purposes of this section, **ANTICIPATED LITIGATION** shall be limited to the anticipation of an action being filed by a taxpayer who or which filed a similar action for the preceding year or biennial period which is still pending. Except for such allowances, the Board of Trustees shall not certify an amount of tax more than 1% greater or lesser than the amount determined under Neb. §35.28.


(C) The Board of Trustees shall use the certified taxable values as provided by the County Assessor pursuant to Neb. RS 13-509 for the current year in setting or certifying the levy. The Board of Trustees may designate one of its members to perform any duty or responsibility required of the Board by this section.
(Neb. RS 13-508)

Section 4. That any other ordinance or code section passed and approved prior to the passage, approval, and publication of this ordinance, and in conflict with the provisions of this ordinance, is hereby repealed.

Section 5. This ordinance shall go into force and effect from and after its passage, approval, publication, and posting as required by law.

Passed and approved this 8th day of December 2025.





Village Clerk



Chairman of the Board of Trustees