

CITY OF WESTWOOD, KANSAS

RESOLUTION NO. 157-2026

A RESOLUTION OF THE GOVERNING BODY OF THE CITY OF WESTWOOD, KANSAS, APPROVING A TAX RATE OR MILL LEVY RATE IN EXCESS OF THE REVENUE NEUTRAL RATE FOR THE 2026 BUDGET YEAR.

WHEREAS, pursuant to K.S.A. 79-2988 (the "Act"), the Clerk of Johnson County, Kansas, has calculated and notified the City of Westwood, Kansas (the "City") that, for the City's 2027 budget year, the City's "revenue neutral rate" (as such term is defined by the Act) is 24.797 mills (for informational purposes only, one mill is equal to 1/1000th of a Dollar of assessed value);

WHEREAS, the Act further provides that no tax rate in excess of the revenue neutral rate shall be levied by the Governing Body of the City except in accordance with procedures established under the Act;

WHEREAS, the Governing Body of the City adopted Resolution No. 156-2026 on July 9, 2026, calling for a public hearing considering exceeding the revenue neutral rate to be held by the Governing Body on September 10, 2026;

WHEREAS, the public hearing was held on September 10, 2026, with an opportunity for all interested persons to be heard regarding the matter of exceeding the revenue neutral rate; and

WHEREAS, in accordance with the provisions of the Act, at such public hearing and after the Governing Body heard from interested taxpayers, the Governing Body voted on and approved this Resolution by majority vote of the Governing Body.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF WESTWOOD, KANSAS:

Section 1. Approval to Exceed Revenue Neutral Rate; Approved Tax Rate. Pursuant to the Act, the City, by and through its Governing Body, hereby approves exceeding the revenue neutral rate. The City's approved tax/mill levy rate for the 2027 budget year is 27.199 mills, which amount does not exceed the amount of the proposed tax rate set forth in Resolution No. 156- 2026.

Section 2. Effective Date. This resolution shall be effective upon its adoption by the Governing Body of the City of Westwood, Kansas.

ADOPTED this 10th day of September, 2026, by majority vote of the Governing Body.

David E. Waters, Mayor

ATTEST:

Abby Schneweis, City Clerk

APPROVED AS TO FORM:

Ryan Denk, City Attorney