

RESOLUTION NO. 156-2026

A RESOLUTION OF THE GOVERNING BODY OF THE CITY OF WESTWOOD, KANSAS, OF THE CITY'S INTENT TO EXCEED ITS "REVENUE NEUTRAL RATE", ESTABLISHING THE DATE AND TIME OF A PUBLIC HEARING ON SUCH MATTER, AND PROVIDING FOR THE GIVING OF NOTICE OF SUCH PUBLIC HEARING.

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; and

WHEREAS, it is the intent of the Governing Body to exceed the revenue neutral rate, and the City desires to call and conduct a public hearing under the provisions of the Act and to provide notice of the City's proposed tax rate.

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

Section 1. Intent to Exceed Revenue Neutral Rate; Proposed Tax Rate.

Pursuant to K.S.A. 79-2988(b), the City, by and through its Governing Body, hereby declares its intent to exceed the revenue neutral rate. The City's proposed tax/mill levy rate for the 2027 budget year is _____ mills.

Section 2. Public Hearing. Notice is hereby given that a public hearing will be held by the Governing Body to consider exceeding the revenue neutral rate on September 10, 2026, at Westwood City Hall, 4700 Rainbow Boulevard, Westwood, Kansas, 66205, the public hearing to commence at 7:00 p.m. or as soon thereafter as the Governing Body can hear the matter. At the public hearing, the Governing Body shall provide interested taxpayers desiring to be heard an opportunity to present oral testimony within reasonable time limits and without unreasonable restriction on the number of individuals allowed to make public comment.

Section 3. Notice of Public Hearing—County. The City Clerk is hereby authorized and directed to notify the Johnson County Clerk, on or before July 20, 2025, of the City's proposed intent to exceed the revenue neutral rate and to provide the date, time, and location of the public hearing. The Johnson County Clerk shall transmit such notice in accordance with the procedures set forth in the Act.

Section 4. Notice of Public Hearing—City. The City Clerk is further hereby authorized and directed to publish notice of the City's proposed intent to exceed the revenue neutral rate by publishing notice at least ten (10) days in advance of the public hearing: (A) on the website of the City; and (B) in a weekly or daily newspaper of Johnson County, Kansas, having a general circulation therein. Such notice published by the City Clerk shall include, but not be limited to, the City's proposed tax rate (as set forth in this Resolution), its revenue neutral rate, and the date, time, and location of the public hearing.

Section 5. Further Action. The Mayor, City Clerk, and other officials and employees of the City are hereby further authorized and directed to take such other actions as may be appropriate or desirable to accomplish the purposes of this Resolution.

Section 6. Effective Date. This resolution shall be effective upon its adoption by the Governing Body of the City of Westwood, Kansas.

ADOPTED this 9th day of July, 2026.

David E. Waters, Mayor

ATTEST:

Abby Schneweis, City Clerk

APPROVED AS TO FORM:

Ryan B. Denk, City Attorney