website (www.minco-ok.gov) and by posting at the entry to the City Hall, 200 NW Main Street, Minco, Oklahoma, 73059, the place of this meeting in prominent view and open to the public twenty-four (24) hours each day, seven (7) days each week, being twenty-four (24) hours or more prior to this meeting, excluding Saturdays, Sundays and State designated legal holidays, all in compliance with the Oklahoma Open Meeting Act (as attached hereto). Further, as required by Title 25 Oklahoma Statutes § 311A(9)(a)(1), the City made the notice of a public meeting available to the public in the principal office of the public body (200 NW Main Street, Minco, Oklahoma, 73059) during normal business hours at least twenty–four (24) hours prior to the meeting.

(OTHER PROCEEDINGS)

Thereupon, the Mayor introduced the Resolution set forth hereinbelow, which was read by title by the Clerk or Deputy Clerk and upon motion by Council Member Robert Key and seconded by Council Member Rex Ramey, said Resolution was adopted by the following vote:

AYE: Rex Ramey, Kathy Edwards, Robert Key

NAY: None (Mayor only votes in case of a tie)

Said Resolution was thereupon signed by the Mayor or Vice Mayor, attested by the City Clerk or Deputy Clerk, sealed with the seal of said municipality and is as follows:

RESOLUTION NO. 2026-04

A RESOLUTION AUTHORIZING THE CALLING AND HOLDING OF A SPECIAL ELECTION IN THE CITY OF MINCO, STATE OF OKLAHOMA (THE "CITY"), ON THE 25TH DAY OF AUGUST, 2026, FOR THE PURPOSE OF ADOPTION OR REJECTION OF ORDINANCE NO. 2026-11 OF THE CITY RELATING TO A ONE AND ONE-QUARTER PERCENT (1.25%) EXCISE TAX (SALES TAX), IN ADDITION TO ALL PRESENT CITY, COUNTY AND STATE EXCISE TAXES, WITH THE PROCEEDS OF SAID TAX TO BE USED TO FUND CAPITAL EXPENDITURES OF THE CITY, OR DEBT SERVICE IN CONNECTION WITH SAID CAPITAL EXPENDITURES, AS MORE SPECIFICALLY SET OUT IN ORDINANCE NO. 2026-11 OF SAID CITY; AND CONTAINING OTHER PROVISIONS RELATED THERETO.

WHEREAS, it is deemed advisable and necessary by the City Council of the City of Minco, Oklahoma (the "City") to submit to the registered qualified electors of the City the question of approval or rejection of Ordinance No. 2026-11 of the City pertaining to the levy and collection of a one and one-quarter percent (1.25%) excise tax (sales tax) for the purpose of funding capital expenditures benefitting the City, and/or for the payment of debt service in connection with obligations heretofore issued or to be issued to finance or refinance said capital expenditures and related costs.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MINCO, OKLAHOMA:

Section 1. Proposition. That the Mayor of the City be, or in his absence or incapacity, the duly qualified Vice Mayor, be and hereby is authorized and directed to call a special election to be held in the City on the 25th day of August, 2026, for the purpose of submitting to the registered qualified electors of the City, the following proposition:

PROPOSITION NO. 1

Capital Expenditures Sales Tax

Shall the City of Minco be authorized to levy and assess a City excise tax (sales tax) of one and one-quarter percent (1.25%), in addition to all other City, County, and State excise taxes presently being levied or assessed, upon the gross proceeds or gross receipts derived from all sales taxable under the Oklahoma Sales Tax Code, providing the proceeds of such tax shall be used to fund capital expenditures benefitting the City, and/or for the payment of debt service in connection with obligations heretofore issued or to be issued to finance or refinance said capital expenditures and related costs; and provided said excise tax shall be levied beginning January 1, 2027, and shall have no stated termination date; all as more specifically set out in Ordinance No. 2026-11 of the City?

The voting machines or devices used at said election shall set out the proposition as above set forth and shall also contain the words:

☐ YES – FOR THE ABOVE PROPOSITION

☐ NO – AGAINST THE ABOVE PROPOSITION

Section 2. Election Proclamation. That such call for said election shall be by proclamation and notice, signed by the Mayor or Vice Mayor of the City and attested by the City Clerk, setting forth the proposition to be voted upon and the hours of opening and closing of the polls. That the ballots shall set forth the proposition to be voted upon substantially as set out in Section 1 hereof, and that the returns of said election shall be made to and canvassed by the Grady County Election Board. As provided in Title 26, Oklahoma Statutes Section 13-103, the City authorizes the Grady County Election Board to open all precinct polling places for Minco municipal elections located in Grady County, Oklahoma, for this election.

Section 3. Service on County Election Board. That the City Clerk shall serve or cause to be served, a copy of this Resolution and the Special Election Proclamation and Notice upon the office of the Grady County Election Board as required by law.

PASSED AND APPROVED THIS 2ND DAY OF JUNE, 2026.

(SEAL) /s/ Matt Gore
Mayor

ATTEST:

/s/ Brenda Pitcher
City Clerk

Information for the County Election Board

1. Proposition requires a simple majority (50%) for approval.
2. Registered voters residing within the City are authorized to vote.
3. Absentee voting permitted.

STATE OF OKLAHOMA)
)SS
COUNTY OF GRADY)

I, the undersigned, the duly qualified and acting Clerk of the City of Minco, Oklahoma, hereby certify that the foregoing is a true and complete copy of a Resolution authorizing the calling and holding of an election for the purpose therein set out adopted by the governing body of said municipality and Transcript of Proceedings of said governing body at a regular meeting thereof held on the date therein set out, insofar as the same relates to the introduction, reading and adoption thereof as the same appears of record in my office.

I further certify that attached hereto is a true and complete copy of the Notice of the schedule of regular meetings of the governing body of the City of Minco, Oklahoma for the calendar year 2026 having been given in writing to the City Clerk of said City on December 2, 2025, and public notice of this meeting, setting forth the date, time, place and Amended agenda was posted prior to 6:00 o'clock p.m. on the 29th day of May, 2026, by posting on the City's Internet website (www.minco-ok.gov) and by posting at the entry to the City Hall, 200 NW Main Street, Minco, Oklahoma, 73059, the place of this meeting in prominent view and open to the public twenty-four (24) hours each day, seven (7) days each week, being twenty-four (24) hours or more prior to this meeting, excluding Saturdays, Sundays and State designated legal holidays, all in compliance with the Oklahoma Open Meeting Act. Further, as required by Title 25 Oklahoma Statutes § 311A(9)(a)(1), the City made the notice of a public meeting available to the public in the principal office of the public body (200 NW Main Street, Minco, Oklahoma, 73059) during normal business hours at least twenty–four (24) hours prior to the meeting.

WITNESS my hand and seal this 2nd day of June, 2026.

(SEAL) /s/ Brenda Pitcher
City Clerk

(Published Thurs., June 11, 2026)

SPECIAL ELECTION PROCLAMATION AND NOTICE

Under and by virtue of the Statutes of the State of Oklahoma, and Acts complementary, supplementary, and enacted pursuant thereto, and Resolution No. 2026-04 of the City of Minco, Oklahoma, dated June 2, 2026, authorizing the calling of an election on the proposition hereinafter set forth, I, the undersigned Mayor of the City of Minco, Oklahoma, hereby call a special election and give notice thereof to be held in the City of Minco, Oklahoma, on the 25th day of August, 2026, for the purpose of submitting to the registered, qualified voters in said City, the following proposition:

PROPOSITION NO. 1

Capital Expenditures Sales Tax

Shall the City of Minco be authorized to levy and assess a City excise tax (sales tax) of one and one-quarter percent (1.25%), in addition to all other City, County, and State excise taxes presently being levied or assessed, upon the gross proceeds or gross receipts derived from all sales taxable under the Oklahoma Sales Tax Code, providing the proceeds of such tax shall be used to fund capital expenditures benefitting the City, and/or for the payment of debt service in connection with obligations heretofore issued or to be issued to finance or refinance said capital expenditures and related costs; and provided said excise tax shall be levied beginning January 1, 2027, and shall have no stated termination date; all as more specifically set out in Ordinance No. 2026-11 of the City?

The voting machines or devices used at said election shall set out the proposition as above set forth and shall also contain the words:

☐ YES – FOR THE ABOVE PROPOSITION

☐ NO – AGAINST THE ABOVE PROPOSITION

That only the registered, qualified voters of the City of Minco, Oklahoma, may vote upon the propositions as above set forth.

The polls shall be opened at 7:00 o'clock a.m. and shall remain open continuously until and be closed at 7:00 o'clock p.m.

Such election shall be conducted by those precinct officers designated by the County Election Board of Grady County, Oklahoma, which officers shall also act as counters and certify the results thereof as required by law.

As provided in Title 26, Oklahoma Statutes Section 13-103, the City authorizes the Grady County Election Board to open all precinct polling places for Minco municipal elections located in Grady County, Oklahoma, for this election.

WITNESS my hand as Mayor of the City of Minco, Oklahoma and the Seal of said City affixed hereto on the 2nd day of June, 2026.

(SEAL) /s/ Matt Gore
Mayor

ATTEST:

/s/ Brenda Pitcher
City Clerk

(Published Thurs., June 11, 2026)

ORDINANCE NO. 2026-12

AN ORDINANCE LEVYING AND ASSESSING AN EXCISE TAX EQUAL TO THE PREVAILING SALES TAX RATE LEVIED BY THE CITY OF MINCO, OKLAHOMA, ON THE PURCHASE PRICE UPON THE STORAGE, USE OR CONSUMPTION OF TANGIBLE PERSONAL PROPERTY PURCHASED OUTSIDE THE STATE OF OKLAHOMA AND BROUGHT INTO THE CITY OF MINCO, OKLAHOMA; PROVIDING FOR THE AUTOMATIC CHANGE IN USE TAX RATE UPON CHANGE IN THE PREVAILING SALES TAX RATE; PROVIDING EXEMPTIONS THERETO; SPECIFYING WHEN SUCH TAXES ARE PAYABLE; PROVIDING SUCH TAXES CONSTITUTE SUPERIOR CLAIMS; PROVIDING COLLECTION OF TAX BY RETAILER OR VENDOR; PROVIDING FOR COLLECTION OF TAX BY RETAILER OR VENDOR NOT MAINTAINING PLACE OF BUSINESS WITHIN STATE OR BOTH WITHIN AND WITHOUT STATE; PROVIDING FOR REVOKING PERMITS; ESTABLISHING REMUNERATIVE DEDUCTIONS ALLOWED VENDORS OR RETAILERS OF OTHER STATES; PROVIDING INTEREST AND PENALTIES FOR DELINQUENT PAYMENT OF TAXES; PROVIDING FOR WAIVER OF INTEREST AND PENALTIES; PROVIDING FOR SUBMISSION OF CLAIM FOR REFUND OF ERRONEOUS PAYMENTS; PROVIDING PENALTIES FOR FRAUDULENT RETURNS; PROVIDING THAT RECORDS SHALL BE CONFIDENTIAL AND PRIVILEGED; PROVIDING THAT TAXES COLLECTED HEREUNDER SHALL BE CUMULATIVE; PROVIDING FOR SEVERABILITY OF THE SECTIONS OF THIS ORDINANCE; DEFINING TERMS; DEFINING TAX COLLECTOR; ESTABLISHING CLASSIFICATION OF TAX PAYERS; RATIFYING SUBSISTING STATE PERMITS; ESTABLISHING PURPOSES FOR WHICH REVENUES COLLECTED HEREUNDER SHALL BE EXPENDED; ESTABLISHING CITATION OF THE ORDINANCE; PROVIDING FOR SUPERSEDANCE OF PRIOR ORDINANCES; PROVIDING AN EFFECTIVE DATE; AND CONTAINING OTHER PROVISIONS RELATED THERETO.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF MINCO, OKLAHOMA:

SECTION 1. EXCISE TAX ON STORAGE, USE OR OTHER CONSUMPTION OF TANGIBLE PERSONAL PROPERTY LEVIED. There is hereby levied and there shall be paid by every person storing, using or otherwise consuming within the municipality tangible personal property purchased or brought into this municipality, an excise tax on the storage, use or other consuming within the municipality of such property at the rate equal to the prevailing total of all sales taxes levied by the municipality on the purchase price of such property. Such tax shall be paid by every person storing, using or otherwise consuming, within the municipality, tangible personal property purchased or brought into the municipality. The additional tax levied hereunder shall be paid at the time of importation or storage of the property within the municipality and shall be assessed to only property purchased outside Oklahoma; provided, that the tax levied herein shall not be levied against tangible personal property intended solely for use outside the municipality, but which is stored within the municipality pending shipment outside the municipality or which is temporarily retained in the municipality for the purpose of fabrication, repair, testing, alteration, maintenance or other service. Any person liable for payment of the tax authorized herein, may deduct from such tax any local or municipal sales tax previously paid on such goods or services; provided, that the amount deducted shall not exceed the amount that would have been due if the taxes imposed by the municipality had been levied on the sale of such goods or services.

SECTION 2. AUTOMATIC CHANGE IN USE TAX RATE UPON CHANGE IN SALES TAX RATE. The rate of excise tax levied pursuant to this Ordinance shall automatically adjust to match the prevailing sales tax rate levied by the municipality, such change in use tax rate to be effective on the date the change in the prevailing sales tax rate takes effect, and such change in use tax rate not requiring further approval of the governing body of the municipality.

SECTION 3. EXEMPTIONS. The provisions of this Ordinance shall not apply:

(a) In respect to the use of any article of tangible personal property brought into the municipality by a nonresident individual, visiting in this municipality, for his or her personal use or enjoyment, while within the municipality;

(b) In respect to the use of tangible personal property purchased for resale before being used;

(c) In respect to the use of any article of tangible personal property on which a tax, equal to or in excess of that levied by both the Oklahoma Use Tax Code and the City of Minco Use Tax Ordinance, has been paid by the person using such tangible personal property in the municipality, whether such tax was levied under the laws of Oklahoma or some other state or municipality of the United States. If any article of tangible personal property has already been subjected to a tax by Oklahoma or any other state or municipality in respect to its sale or use, in an amount less than the tax imposed by both the Oklahoma Use Tax Code and the City of Minco Use Tax Ordinance, the provisions of this Ordinance shall also apply to it by a rate measured by the difference only between the rate provided by both the Oklahoma Use Tax Code and the City of Minco Use Tax Ordinance, and the rate by which the previous tax upon the sale or use was computed. Provided, that no credit shall be given for taxes paid in another state or municipality, if that state or municipality does not grant like credit for taxes paid in Oklahoma and the municipality;

(d) In respect to the use of machinery and equipment purchased and used by persons establishing new manufacturing or processing plants in the municipality, and machinery and equipment purchased and used by persons for the operation of manufacturing plants already established in the municipality. Provided, this exemption shall not apply unless such machinery and equipment is incorporated into, and is directly used in, the process of manufacturing property subject to taxation under the Sales Tax Code of the municipality. The term "manufacturing plants" shall mean those establishments primarily engaged in manufacturing or processing operations, and generally recognized as such;

(e) In respect to the use of tangible personal property now specifically exempted from taxation under the Sales Tax Code of the municipality;

(f) In respect to the use of any article of tangible personal property brought into the municipality by an individual with intent to become a resident of this municipality where such personal property is for such individual's personal use or enjoyment;

(g) In respect to the use of any article of tangible personal property used or to be used by commercial airlines or railroads;

(h) In respect to livestock purchased outside Oklahoma and brought into this municipality for feeding or breeding purposes, and which is later resold;

(i) In respect to the use of rail transportation cars to haul coal to coal-fired plants located in this municipality which generate electric power.