

BOARD OF COUNTY COMMISSIONERS
SARPY COUNTY, NEBRASKA

RESOLUTION AUTHORIZING THE COUNTY ATTORNEY TO RESEARCH
DISPARATE TAXATION AND ASSESSMENT PRACTICES BETWEEN SARPY AND
DOUGLAS COUNTIES AND RELATED MATTERS

WHEREAS, pursuant to Neb. Rev. Stat. § 23-104(6) (Reissue 2007), Sarpy County has the power to do all acts in relation to the concerns of the County necessary to the exercise of its corporate powers; and,

WHEREAS, pursuant to Neb. Rev. Stat. § 23-103 (Reissue 2007), the powers of a County as a body are exercised by the County Board; and,

WHEREAS, by virtue of Neb. Rev. Stat. §77-1501 (Reissue 2003) the County Board, sitting as the County Board of Equalization, is required to fairly and impartially equalize the values of all items of real property in the county so that all real property is assessed uniformly and proportionately; and,

WHEREAS, Art. VII, Sec. 1 of the Nebraska Constitution requires all property within a taxing district be valued in a manner uniform and proportionate with all the other property in the taxing district; and,

WHEREAS, certain taxing districts exist in both Sarpy and Douglas Counties; and,

WHEREAS, differences in the assessment practices in Sarpy and Douglas County may result in similarly situated properties being valued in a manner that is not uniform and proportionate within a multi-county taxing district; and,

WHEREAS, the recent enactment of the Learning Community Reorganization Act, found at Neb. Rev. Stat. §79-4,117(Reissue 2008), as well as other related statutes, have again raised questions concerning the disparity in assessment practices in different counties where various taxing districts cross county boundaries; and,

WHEREAS, is in the best interest of the taxpayers of Sarpy County these matters be resolved.

NOW, THEREFORE, BE IT RESOLVED BY THE SARPY COUNTY BOARD OF COMMISSIONERS THAT the Sarpy County Attorney is hereby directed to research the disparate

assessment and equalization practices in Sarpy and Douglas Counties, and to report to this Board as to what actions, if any, may be taken.

DATED this 30th day of June, 2009.

YEAS:	NAYS:	ABSENT:
<u>Tracy Bick</u>	<u>none</u>	<u>none</u>
<u>Paul Jones</u>	_____	_____
<u>Tom Jones</u>	_____	ABSTAIN:
<u>Tom Kichau</u>	_____	<u>none</u>
<u>Patrick Thomas</u>	_____	_____



Debra J. Hough
County Clerk

Approved as to form:
[Signature]
Deputy County Attorney