

**BOARD OF COUNTY COMMISSIONERS**  
**SARPY COUNTY, NEBRASKA**

**RESOLUTION OF THE COUNTY OF SARPY, IN THE STATE OF NEBRASKA,**  
**CALLING FOR THE SUBMISSION TO THE ELECTORS OF THE COUNTY WITHIN**  
**THE AREA AFFECTED BY THE PROPOSED TAX, A PROPOSITION FOR THE**  
**IMPOSITION OF A SALES AND USE TAX UPON TRANSACTIONS WITHIN SARPY**  
**COUNTY BUT OUTSIDE OF ANY MUNICIPALITY WHICH HAS ADOPTED A**  
**LOCAL SALES AND USE TAX FOR THE PURPOSE OF PROVIDING FUNDING FOR**  
**PUBLIC SAFETY SERVICES**

WHEREAS, Neb. Rev. Stat §13-318 (Reissue 2007) allows the County to jointly finance public safety services with any municipalities pursuant to an agreement under the Interlocal Cooperation Act; and,

WHEREAS, joint public safety services may be operated by a public safety commission pursuant to an agreement as described in Neb. Rev. Stat §13-318(2)(Reissue 2007) ; and,

WHEREAS, pursuant to Neb. Rev. Stat §13-318(2) and Neb. Rev. Stat §13-319 (Reissue 2007) the joint public safety commission may fund its activities by a sales and use tax, provided that said tax is approved by the voters in the area which would be subject to said tax; and,

WHEREAS, the Sarpy County Board of Commissioners desires to fund the cost of 911 communications equipment necessary to operate the 911 center as well as the radios and other equipment needed by users of the 911 system to access said system; and,

WHEREAS, it is the desire of the Sarpy County Board of Commissioners to, where possible, avoid the use of property tax dollars to fund the necessary capital equipment purchases for the 911 communications system.

NOW, THEREFORE, BE IT RESOLVED BY THE SARPY COUNTY BOARD OF COMMISSIONERS as follows:

- I. The Board of Commissioners of the County of Sarpy, in the State of Nebraska, hereinafter "County," finds and determines that it is advisable to submit to the Electors of the County a proposition for the imposition of a sales and use tax of a one and one-half percent on transactions within the County but outside any incorporated municipality which has adopted a local sales tax, as allowed by Neb. Rev. Stat §13-318 through §13-319 (Reissue 2007) and other associated statutes, subject to the limitations of said statutes and the further limitations of the ballot language below.
- II. It is hereby ordered to be placed on the ballot of the November 2, 2010, general election to be held in the County the following proposition for consideration by all qualified electors of the County residing within Sarpy County but outside of any incorporated municipality which has adopted a local sales tax pursuant to Neb. Rev. Stat. §77-27,142, as amended:

**"PUBLIC SAFETY SALES TAX**

In order to provide funding for public safety needs from sources other than property tax, Sarpy County proposes the imposition of a sales and use tax upon taxable transactions within Sarpy County but outside of any incorporated municipality, as provided for by Neb. Rev. Stat §13-319(Reissue 2007) and related statutes. Said tax shall only be available for expenditure for public safety costs incurred by Sarpy County and participating fire protection districts and municipalities. The initial priority of expenditures from said tax shall be for communications equipment and software necessary to operate the 911 Center which is used by all county and city law enforcement agencies in Sarpy County, Nebraska and fire protection districts. Said expenditure shall also be used to equip Sarpy County and the participating municipalities and fire protection districts with necessary communications equipment, public safety equipment and facilities. Said funds may only be expended by a Public Safety Commission formed pursuant to Neb. Rev. Stat §13-318(2)(Reissue 2007). The tax would only be

imposed in areas that are not subject to a local-option sales tax.

Shall the County of Sarpy, of the State of Nebraska, impose a sales and use tax upon the same transactions within the County, other than in municipalities which impose a local option sales tax, on which the State of Nebraska is authorized to impose a tax to finance public safety services?"

A vote "Yes" is a vote to allow the imposition of the sales tax to finance public safety services.

A vote "No" is a vote to not allow the imposition of such a tax.

III. The County Election Commissioner is authorized and directed to make all necessary arrangements for inclusion of the proposition on the November 2, 2010 ballot including the notice required by Neb. Rev. Stat §13-323(Reissue 2007) and the preparation and publication of notice of such election and of the sample ballot as required by law.

DATED this 31<sup>st</sup> day of August, 2010.

Moved by Rusty Hite, seconded by Pat Thomas, that the above Resolution be adopted. Carried.

YEAS:

NAYS:

ABSENT:

Rusty Hite  
Pat Thomas  
Don Albrecht  
Patrick Thomas

none  
\_\_\_\_\_  
\_\_\_\_\_

Tom Richards  
\_\_\_\_\_  
ABSTAIN:  
none  
\_\_\_\_\_

Debra J. Houghtaling  
County Clerk



Approved as to form:

Mark A. ...  
Deputy County Attorney