

**BOARD OF EQUALIZATION**  
**SARPY COUNTY, NEBRASKA**

**RESOLUTION AUTHORIZING THE SARPY COUNTY ASSESSOR TO REPRESENT**  
**THE SARPY COUNTY BOARD OF EQUALIZATION AT CERTAIN HEARINGS**  
**BEFORE THE TAX EQUALIZATION AND REVIEW COMMISSION**

WHEREAS, pursuant to Neb. Rev. Stat. §77-1501 (Reissue 2008) the county board shall constitute the county board of equalization; and,

WHEREAS, pursuant to Neb. Rev. Stat. §77-5007 (2010 Supp.) appeals are made of the county board of equalization to the Nebraska Tax Equalization and Review Commission; and,

WHEREAS, pursuant to Neb. Rev. Stat. §77-5015.02 (as amended), certain hearings may be held before a single commissioner of the Nebraska Tax Equalization and Review Commission, and said hearing is to be of an informal nature and not subject to the common-law or statutory rules of evidence.

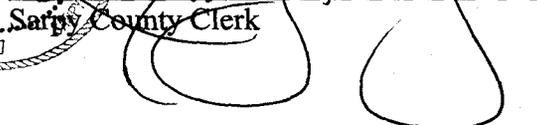
NOW, THEREFORE, BE IT RESOLVED BY THE SARPY COUNTY BOARD OF EQUALIZATION that for those appeals of the decisions of this Board which are heard pursuant to Neb. Rev. Stat. §77-5015.02(as amended), employees of the Sarpy County Assessor's Office are hereby designated as the official representative of the Sarpy County Board of Equalization at said hearings, and said representation may be in conjunction with or in the absence of the Sarpy County Attorney.

The above and foregoing Resolution was duly approved by a vote of the Sarpy County Board of Equalization at a public meeting duly held in accordance with applicable law on this 30<sup>th</sup> day of August, 2011.



Chairman, Sarpy County Board  
of Equalization



  
Sarpy County Clerk



# Office of the County Attorney

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L. Kenneth Polikov  
Sarpy County Attorney

August 26, 2011

Sarpy County Board of Equalization

RE: Resolution Authorizing The Sarpy County Assessor to Represent the Sarpy County Board of Equalization at Certain Hearings Before the Tax Equalization and Review Commission.

Commissioners,

The recent revision of Neb. Rev. Stat. §77-5015.02 allows for appeals of decisions of the county boards of equalization to be heard in a more informal setting. These hearings will be before a single commissioner and will not be governed by the usual rules of evidence. As your attorneys, we are examining each case to determine whether to utilize the single commissioner hearing or to opt for the more traditional hearing before the full Commission.

In certain cases before a single commissioner, we believe it may be best that a deputy county attorney not appear, but instead that the Board of Equalization be represented by an appraiser from the County Assessor's office. We would only take this action when we believed that it would not be detrimental to our case.

However, the Commission needs to know that the County Assessor is authorized to speak on behalf of the Board of Equalization. This resolution is designed for that purpose. Please let me know if you have any question.

Sincerely,

Michael A. Smith  
Deputy County Attorney